



State Comptroller
of Israel

The Higher Education System's Support Measures for Student Reservists in the Swords of Iron War

▪ November 2025 ▪



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Abstract

Background

On Simchat Torah, 7 October 2023, the Hamas terrorist organization attacked the State of Israel by firing thousands of missiles and with thousands of terrorists penetrating IDF bases, towns, and communities in the Western Negev (the Gaza Envelope communities). The terrorists committed horrific and extreme acts of brutality; 415 soldiers and members of the security forces fell in battle, and 905 Israeli and foreign civilians were murdered. The terrorists also committed dreadful crimes against women, men, elderly people, children, female and male soldiers, and foreign citizens. Moreover, they injured thousands of people, committed severe sexual assault against victims, and abducted to Gaza 251 people – toddlers, children, teenagers, women, men, elderly people, soldiers, and foreign citizens. They also damaged property – destroying and burning homes and factories, and damaging equipment.

Since the State of Israel's establishment, the reserve forces have been a central component of the IDF's strength and of Israel's resilience. From the outbreak of the Swords of Iron War in October 2023, hundreds of thousands of citizens were called up for reserve service, including many students who served for prolonged periods, paying a heavy price from both a family and economic aspect. The number of reservists called up was the highest, and the duration of service the longest seen in Israel in many years, even before the intensification of the fighting in Lebanon in September 2024 and the continuation of the war in 2025.

The Students' Rights Law, 5767–2007, stipulates that institutions of higher education shall determine provisions regarding special accommodations for students performing reserve service and students who are parents of children aged up to 13 whose partners are serving in the reserves, after consultation with the representatives of the institution's student union and according to rules determined by the Council for Higher Education (CHE). By virtue of this law, the CHE set out the Rules Regarding Students' Rights (Accommodations for Students Serving in the Reserves), 5772–2012 (Rules on Students' Rights), and updated them over the years. These rules detail the obligations of institutions of higher education regarding special accommodations for such students.

It is important that the assistance provided by institutions of higher education to student reservists, especially those called up during the Swords of Iron War, be fair and optimal. These students were required to enlist for extended periods for the security of the state and its citizens. Thus, the CHE and institutions of higher education

must ensure that all of the rights to which students are entitled, as well as the necessary resources, are fully guaranteed, to minimize any detrimental impacts on their academic, professional, and occupational advancement. Moreover, it must be ensured that the support mechanisms allow student reservists to fully devote themselves to performing their defense missions, by providing certainty that the support measures available will enable them to complete their academic studies upon returning to school.

Key Figures

Approx.
10,000

students, from January to June 2024, served between 91 and 182 days (more than half of this period)

Approx. **18%**

The percentage of students serving in the reserves out of all students

Approx.
60,000
students

served in the reserves from the beginning of the war until July 2024

58

institutions of higher education operated in Israel in the 2023–2024 academic year (October 2023 to September 2024; 33 of them receive funding from the CHE

NIS 195 million

The support budget at institutions of higher education to provide comprehensive support to prevent dropout and delays in graduation, and the 100 Plus program for student reservists. Of this, only NIS 124 million was utilized.

12%

of the educational institutions that answered the Office of the State Comptroller's questionnaire stated that they did not fully reimburse tuition to student reservists who discontinued their studies; 32% stated that they did not fully reimburse the registration fee.

73%

of the student reservists who participated in the survey conducted by the State Comptroller stated that due to the nature of their reserve service, it was almost impossible for them to study while serving.

1,423

student reservists studying for a bachelor's or master's degree in the 2023–2024 academic year¹ dropped out (as indicated by the reports of the institutions to the CHE in October 2024. According to the CHE, these are not the final figures.)

¹ This figure does not include the number of students from Bar-Ilan University and the Open University.

Audit Actions



From December 2023 to March 2025, the Office of the State Comptroller examined the support measures provided by the higher education system to student reservists in the Swords of Iron War. As part of the audit, the CHE's actions to assist students and the assistance the institutions of higher education provided to student reservists were examined. The audit was conducted at the CHE. Supplementary examinations were conducted at institutions of higher education, the Ministry of Finance, the IDF (the Chief Reserve Officer – CRO), and in meetings that the audit team held with non-audited entities such as the National Union of Israeli Students (NUIS), student unions at the various institutions, and non-profit associations that support student reservists.


In July 2024, the Office of the State Comptroller distributed a questionnaire to 25 institutions of higher education that receive funding from the Planning and Budgeting Committee (PBC). The questionnaire referred to the first semester of the 2023–2024 school year (the Institution Questionnaire).

Moreover, in June 2024, the Office of the State Comptroller conducted a survey among student reservists using an external consulting company. The survey was distributed by the NUIS. The sampling method was not fully probabilistic. Approx. 2,650 student reservists responded to the survey, constituting 4.4% of all of the students who served in the reserves in the 2023–2024 academic year. This percentage is similar to accepted response rates of large-scale internet surveys. Since the distribution of the respondents in this survey is similar to the distribution of the population by type of academic institution (research universities, colleges, and colleges of education), and since the analysis of the survey was performed on the macro level and the margin of error is 2%, general conclusions from the survey can be drawn regarding the entire higher education system.


Key Findings


Student Reservists' Level of Satisfaction with the Assistance Provided by the Institutions of Higher Education – The survey conducted by the Office of the State Comptroller among student reservists revealed the following:

- 41% of the respondents stated that they were not satisfied with the assistance that the institutions offered them because of their absence due to reserve service; 45% of the respondents stated that the support measures the institutions offered them in the 2023–2024 academic year did not succeed in providing them with certainty regarding the completion of their studies.
- There is a mismatch between most of the forms of academic assistance that students who answered the survey reported as the most beneficial (reinforcement and practice sessions, written summaries of classes, intensive courses, and a catch-up week) and the services that students stated that the institutions actually offered. For example, students stated that the institutions offered few reinforcement and practice sessions and written summaries of classes (31% and 8%, respectively), even though they were very interested in them (60% and 53%, respectively).
- 45%–72% of the students stated that their level of satisfaction with the support measures they considered the most beneficial (written summaries, recordings of classes, practice and reinforcement sessions, and personalization of the curriculum) was moderate to low or nonexistent. It was also found that 59% of the students stated that their level of satisfaction with ongoing communication with the institutions was moderate to low or nonexistent.
- Similarly, a 2024 NUIS survey revealed, among other things, that 40% of student reservists were not satisfied with the support framework for reservists publicized by the educational institutions. In addition, a 2025 NUIS survey revealed that 22% of student reservists did not succeed in completing their semester as planned, and 30% stated that they did not receive sufficient support from the academic institutions.


 **The Institutions of Higher Educations' Evaluation of Students' Satisfaction with the Support Measures Provided to Them by the Institutions** – The Institution Questionnaire revealed that the institutions believe that, in general, the students were satisfied with the academic support provided to them, and 72% of the institutions (18 out of 25 institutions) estimated that the students were satisfied to a great extent or a very great extent. However, a different picture emerges from the students' responses to the Office of the State Comptroller's June 2024 survey, which found that 41% of students were not satisfied with the assistance the institution offered them, and 28% had only a moderate level of satisfaction. A

February 2024 NUIS survey revealed that 40% of the students were not satisfied with the support framework for reservists, and 77% believed that additional reserve service would make it difficult for them to complete their studies.

 **Student Reservist Satisfaction Surveys Conducted by the Institutions of Higher Education** – The Institution Questionnaire distributed by the Office of the State Comptroller found that only 9 out of 25 institutions conducted a student satisfaction survey among reservists. One institution did not state how it assessed the satisfaction level of student reservists, and the rest stated that they assessed reservists' satisfaction in another manner.

 **Reimbursements for Students Who Cancelled Their Studies Due to Their Reserve Service** – As a result of the war, hundreds of student reservists who were called up to defend the country were forced to cancel their registration for studies or to discontinue their studies after starting them.


The Institution Questionnaire found that 12% of the educational institutions (3 out of 25 institutions) did not fully reimburse tuition² and 32% did not reimburse the registration fee to students who cancelled their registration due to their reserve service.³ The current guidelines regarding reimbursements due to cancellation of registration or cessation of studies were determined in the Maltz Commission's 1996 report and adopted in a government decision;⁴ they address cancellation of registration and cessation of studies in normal times. The audit also found that the CHE did not set guidelines for the unique situation that has resulted from the Swords of Iron War, even though there is a substantial difference between students who wish to cancel or discontinue their studies in a normal situation and students who are forced to do so because of reserve service.

 **The CHE's Supervision and Oversight of the Implementation of the Rules Regarding Students' Rights Before the Outbreak of the Swords of Iron War** – The audit found that for more than a decade, until October 2023, the CHE had not comprehensively examined whether the institutions of higher education were following the rules regarding students' rights and had not collected information on the implementation of the rules. For example, the CHE did not know whether the institutions had appointed a reserve service coordinator, whether procedures had been established for student reservists to submit requests for special accommodations, and whether the institutions publicized each year, on their websites and elsewhere, the ways of receiving the services designated for reservists.


² The institutions that reported that they had partly reimbursed tuition to student reservists who discontinued their studies due to their reserve service were Tel Aviv University, Shenkar College of Engineering, Design and Art, and Ruppin Academic Center.

³ The institutions that reported that they had not reimbursed the registration fee to reservists: Ariel University, Tel Aviv University, Ben-Gurion University of the Negev, The Hebrew University of Jerusalem, Technion – Israel Institute of Technology, Ashkelon Academic College, Azrieli College of Engineering Jerusalem, and Ruppin Academic Center.

⁴ Government decision 2872 (January 28, 2001).

-  **The CHE's Supervision and Oversight of the Support Measures that the Institutions Offered Students Starting from the Outbreak of the Swords of Iron War** – The audit found that the CHE's supervision and oversight toward the end of the second semester of the 2023–2024 academic year (from June to August 2024) of the support measures actually provided to students in 2023–2024 were performed randomly and not as part of an organized plan, and without allocating dedicated resources for this purpose. It also found that the CHE did not discuss the formulation of an organized supervisory plan backed by resources and including suitable timetables for supervision and oversight of the implementation of the support frameworks and rules regarding students' rights in the 2024–2025 academic year (October 2024 – September 2025). In addition, the CHE did not examine various options, including outsourcing supervision and oversight or using internal enforcement mechanisms within the institutions themselves to monitor the implementation and quality of the support measures provided to reservists. It also found that the CHE did not instruct the institutions of higher education to conduct student satisfaction surveys among reservists and to track their various needs in order to improve the support measures offered, similar to the annual teaching evaluation surveys that the CHE instructed the institutions of higher education to conduct.
-  **Suspension of Meetings of the Emergency Forum Established by the CHE** – It was found that the emergency forum established by the CHE to discuss urgent issues and needs related to higher education during the war, and to make recommendations to the CHE, did not convene after December 2023, except for one meeting in September 2024. Hence, in the entire 2023–2024 academic year, the emergency forum did not meet or discuss the impacts of the development and continuation of the war on the academic year and on student reservists.
-  **Utilization of the Support Budgets at the Institutions During the Swords of Iron War** – The audit found that the educational institutions utilized under two thirds of the budget allocated to them to help student reservists (only NIS 124 million out of a budget of NIS 195 million). It also found that there was a great deal of variation among the institutions in average investment per student reservist: at the universities, the differences were more than twofold (approx. NIS 3,800 invested per student reservist at one university versus NIS 1,700 at another university), and at the colleges, the differences were almost fourfold (approx. NIS 4,300 invested per student reservist at one college versus NIS 1,100 NIS at another college). It also found that the CHE and the PBC did not examine or analyze the institutions' reports to learn about the needs of the institutions and whether the differences in the utilization of the support budgets stemmed from reasons such as the size of the institution, the number of student reservists who study there, and the areas of study, or from disparities in the quality and scope of the support measures offered to students.
-  **Student Reservist Dropout** – The CHE data from October 2024 shows that in the 2023–2024 academic year, 1,423 (bachelor's and master's degree) student reservists dropped out – 2.6% of all student reservists. The data that the CHE analyzed did not include the Open University, because of its different characteristics, or Bar-Ilan University, which did not have final data. The CHE stated that this was lower than the dropout rate among all students that year (5.2%), but according to the CHE, it is difficult to compare these two

groups because they do not have equal characteristics. Other than collecting this data and requesting that the Central Bureau of Statistics (CBS) examine the data on student reservist dropout, the CHE did not collect data on students who suspended their studies or reduced the number of courses they registered for. It was also found that although the CHE knew that there were differences in the ways different institutions defined the term "dropout" and in the data classification that they performed based on this definition, it did not act to set uniform criteria to make it possible to develop a reliable and accurate factual basis regarding reported dropout data at the various institutions. In addition, it did not ask the institutions to examine the drivers of dropout. Without considering the reasons for dropout, it is not possible to segment the data and identify dropout trends by various characteristics.

 **Long-Term Plan to Assist Students Serving in the Reserves and the Security Forces** – Although it is anticipated that many students will continue to be called up for extended reserve service in the coming years, and despite the need to formulate a long-term plan that adapts the support measures provided to reservists to the new reality that has emerged, it was found that the CHE did not discuss the establishment of a team to consider comprehensive, long-term amendment of the rules regarding students' rights, even though the emergency forum recommended doing so.



The Office of the State Comptroller commends the higher education system's commitment to help reservists complete the studies that they missed due to the Swords of Iron War.

Key Recommendations



The CHE should determine oversight and data collection mechanisms to ensure that the support measures provided to student reservists are implemented and meet their needs. It is recommended that the CHE, the IDF, and the CBS conduct comprehensive periodic examinations of student reservist dropout for each academic year separately, compare the results of the different institutions, and publicize the data. In addition, because the institutions have information from the CRO on who is serving in the reserves, the CHE should collect data from all of the institutions in order to form a broad perspective of the situation, create a reliable database, and, if necessary, create suitable definitions to ensure that its database is accurate. It should analyze the dropout data from the various institutions, with an emphasis on characteristics related to the nature of the reserve service of those dropping out, their fields of study, and the educational institutions they studied at; identify disparities and unusual data; and if there are gaps, examine the reasons for them. If exceptional dropout among reservists is found, the CHE, together with the CRO, should lead a thorough inquiry through a dedicated survey to identify the drivers of dropout. In addition, the institutions of higher education should do everything in their power to reduce student reservist dropout. To this end, they should collect data, analyze the reasons for dropout, and take steps to prevent future dropout among student reservists



The CHE and the PBC should map the reasons for the gaps between the budget allocated to the institutions to support student reservists and its utilization. It is recommended that the CHE and the PBC discuss the institutions' budget utilization in order to draw lessons and insights and so that the fund utilization reports can serve as a tool for determining courses of action for the coming years. In addition, it is recommended that the institutions of higher education act to provide reservists with optimal support measures within the budget designated for that purpose.



It is recommended that the CHE examine the possibility of issuing directives requiring educational institutions to reimburse registration fees and tuition to students called up for reserve service due to the Swords of Iron War. Until such directives are issued, it is proposed that the CHE, the institutions, and the IDF make information available regarding the possibility of reimbursements for cancellation of studies from the Aid Fund for Reservists.

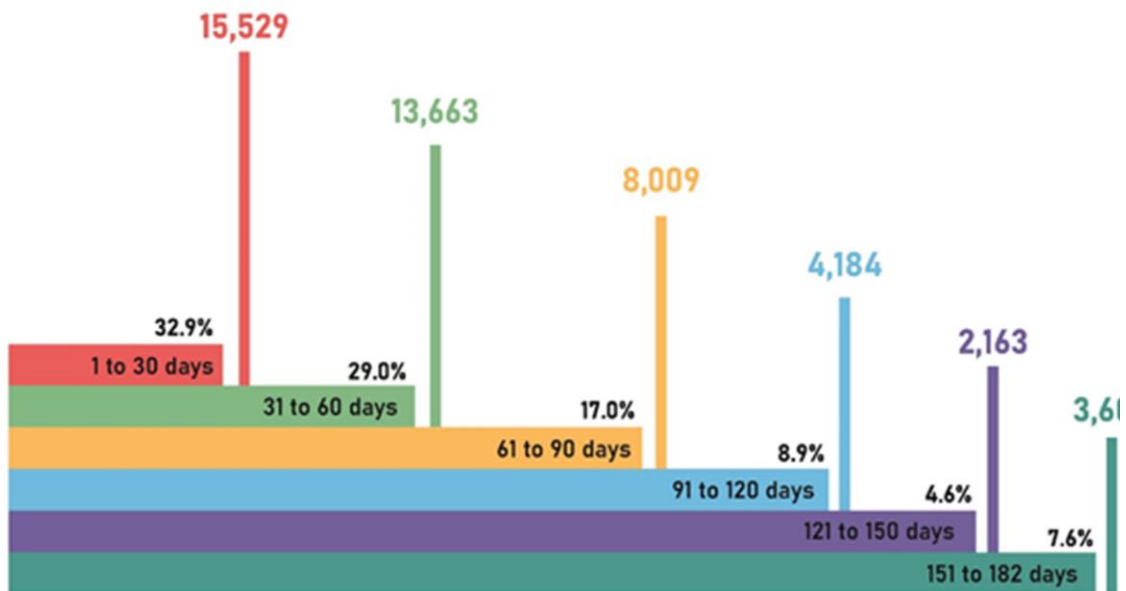


It is recommended that the CHE instruct the institutions to conduct periodic satisfaction surveys among student reservists, similar to the CHE's directive to conduct teaching surveys, and place an emphasis in its actions on improving the support measures provided to students at the institutions where the survey indicates low levels of satisfaction among reservists. It is recommended that the institutions of higher education conduct periodic satisfaction surveys among student reservists to assess their level of satisfaction with the support measures that the institutions offer them and to improve these measures in accordance with the needs identified by the survey.

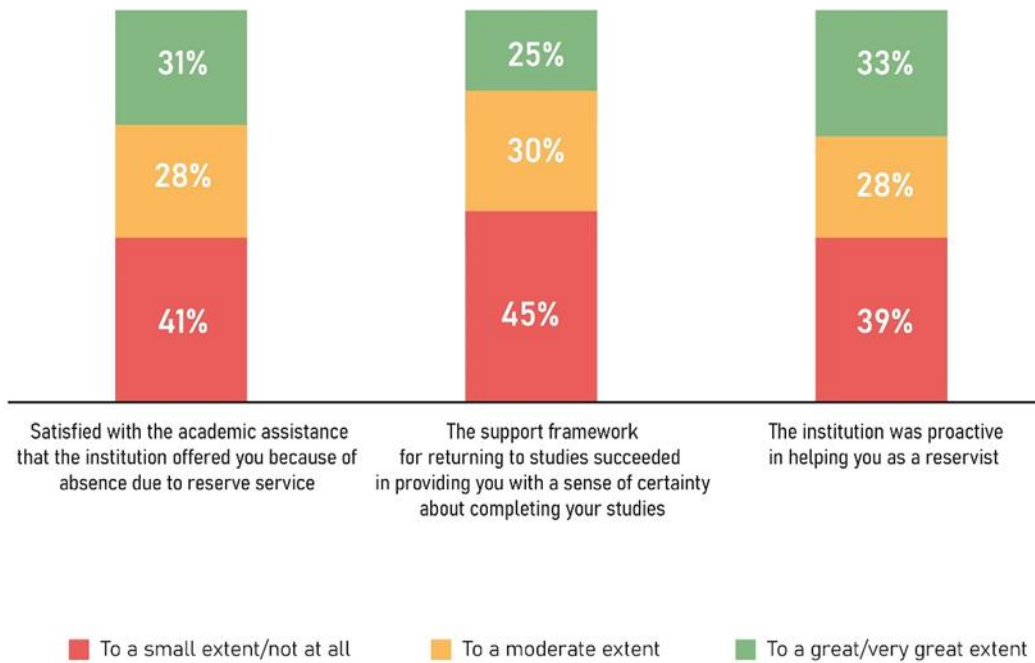


The CHE and the Minister of Education, who heads the CHE, should examine in depth the future needs of the institutions and students in order to develop a long-term plan regarding support measures for student reservists. It is proposed that the plan be formulated with the cooperation of all of the relevant partners, including the CRO, educational institutions, and student representatives; that it include dedicated programs in faculties with high percentages of reservists, collaborations between the institutions, the provision of incentives and financial grants, and assistance with dormitories and admissions criteria; and that the plan's budgetary impact on the educational institutions be examined.

Reserve Service Performed by Students, January–June 2024



Student Reservists' Satisfaction with the Assistance Provided to Them, according to the Student Survey Conducted by the Office of the State Comptroller



Summary

The events of October 7, 2023, and the ensuing Swords of Iron War led to the mobilization of hundreds of thousands of citizens for reserve service. About 18% (approx. 60,000) of them were students. The number of reservists called up was the highest, and the duration of service was the longest seen in Israel in many years. The audit found that while the CHE and the institutions of higher education took many actions to help student reservists, in practice, students' satisfaction with the support measures offered by the institutions was low to moderate, which should raise a red flag for the CHE and the various educational institutions. It also found that the CHE did not issue directives regarding the reimbursement of tuition to students who were called up for reserve service and forced to cancel their studies, that there were gaps in the CHE's supervision and oversight of the implementation of support measures at the various educational institutions, and that as of the audit end date, the CHE had not discussed the formulation of long-term support measures for student reservists.

The audit found that the institutions of higher education did not fully utilize the budgets allocated to them to help create a supplementary teaching system for student reservists, and that there were considerable differences among institutions in average investment per student reservist. It also found that 12% of the educational institutions (3 out of 25) did not fully reimburse tuition, and 32% did not fully reimburse the registration fees of student reservists who cancelled their registration or decided to discontinue their studies.

The institutions of higher education should examine why there is a gap between the budget allocated to them to provide support measures to reservists and its utilization in practice. The institutions should collect data on student reservist dropout, analyze the reasons for it, and do everything in their power to reduce it.

After nearly two years of academic studies amid the Swords of Iron War, the CHE and the Minister of Education, who heads it, should conduct an in-depth examination of the future needs of the institutions and students, while analyzing the data on the utilization of the budget transferred to the institutions. This should be done in order to formulate a long-term plan regarding support measures for student reservists and to ensure that these measures enable them to complete their studies optimally. To this end, the CHE should, among other things, instruct the educational institutions to conduct student reservist satisfaction surveys from time to time and determine suitable mechanisms to oversee the implementation of the rules and the provision of the support measures at the various institutions. In addition, the CHE should track the utilization of the budgets transferred to the institutions for the provision of support measures to student reservists, act to reduce dropout among these students, and examine the possibility of issuing directives requiring the educational institutions to reimburse registration fees and tuition to students called up for reserve service who have cancelled their registration or suspended their studies. The institutions of higher education should ensure that the rights of student reservists are fully protected and that the necessary resources are allocated. These measures would reflect the State of Israel's commitment to reservists, who have sacrificed and continue to sacrifice greatly for the state and its residents.

