



State Comptroller
of Israel

Rehabilitation and Development Processes for Western Negev Localities, Their Communities and Residents Affected by the October 7 Attack

▪ February 2026 ▪



Rehabilitation and Development Processes for Western Negev Localities, Their Communities and Residents Affected by the October 7 Attack

Abstract

Background

On the Jewish holiday of Simchat Torah, October 7, 2023, the Hamas terrorist organization attacked the State of Israel by launching thousands of rockets and infiltrating thousands of terrorists into IDF bases, cities, and localities in the Western Negev. The terrorists also reached large-scale music festivals held near the Gaza Strip. Thousands of terrorists carried out horrific acts of extreme brutality. 415 soldiers and members of the security forces were killed in the fighting, and 905 Israeli and foreign civilians were murdered in the attack. The terrorists committed shocking crimes against women, men, the elderly, and children, as well as against female and male soldiers. In addition, thousands of people were wounded; victims were subjected to severe sexual violence; and 251 women, men, and children were abducted and taken into the Gaza Strip. The terrorists also caused damage to property, demolishing, burning and destroying homes in the localities, as well as factories and equipment.

In several government decisions adopted since the October 7 terrorist attack (the terrorist attack), concerning localities located within up to 7 km from the Gaza border – within the jurisdictions of the Eshkol, Hof Ashkelon, Sdot Negev, and Sha'ar HaNegev Regional Councils, and the city of Sderot (the Tkuma Region authorities) – the Government recognized the severe harm caused to all aspects of life of their residents and affirmed its commitment to the rehabilitation, renewal, and development of the Tkuma Region and its population. The Government established the Tkuma Administration in order to lead the national effort to rehabilitate and develop the Tkuma Region and its residents, and to formulate the solutions required to restore normal and routine life for the region's localities and residents.

In early April 2025, the Law on the Extensive Rehabilitation of the Tkuma Region as a National Focus Area and Aid to Nearby Localities, 5785-2025, was enacted. The law stipulates that the Tkuma Region will be designated a national focus area for which the Government will act to promote accelerated and extensive rehabilitation.

The law defines "extensive rehabilitation" as actions across all areas of life aimed at enabling a full, rapid, and optimal return to normal life in the Tkuma Region, as well as measures to encourage growth and development in the region. These actions are to be undertaken for the benefit of the local authorities within the Tkuma Region and the localities and residents therein, including the provision of benefits, the allocation of resources, and investment in drivers of growth and development. The law further provides that the Government will allocate resources for assistance measures to be implemented by government ministries, in accordance with their statutory roles and authorities, for the benefit of local authorities in localities adjacent to the Tkuma Region and their residents. As of May 2025, more than 59,000 of the approximately 64,000 residents of the Tkuma Region (approximately 92%) had returned to their homes. This figure includes residents who returned to four of the ten localities that had sustained the most severe damage, where the critical renovation works required for residents' return had been completed.

Key Figures

47

localities belong to the Tkuma Region; half of the region's residents live in Sderot, and the other half in the remaining 46 rural localities in the region

NIS 17.5 billion

Budget of the Tkuma Administration for the rehabilitation and development of the Tkuma Region for 2024–2028

NIS 3.22 billion

Budget of the programs for the rehabilitation and development of 26 localities adjacent to the Tkuma Region for 2025–2029

NIS 1.925 billion

Budget of the updated five-year education plan formulated by the Ministry of Education and the Tkuma Administration, which is NIS 225 million higher than the budget of the original five-year plan

Only NIS 16.8 million

out of a five-year budget of NIS 200 million (8.4%), allocated for incentives for teaching staff under the five-year plan, was utilized in the 2024/25 school year (September 2024–August 2025).

74%

of respondents in a survey conducted by the Central Bureau of Statistics among residents of the Tkuma Region reported that their mental condition had worsened or worsened significantly since the terrorist attack

NIS 190 million

Budget of the five-year plan for strengthening local authorities in the Tkuma Region

7,893 dunams

of natural and open areas were damaged because of the fighting in the Tkuma Region

Audit Actions



From January 2024 to August 2025, the State Comptroller's Office examined the actions taken by local authorities and government regulatory bodies to rehabilitate the localities and local authorities in the Western Negev following the October 7 terrorist attack. The audit identified deficiencies in the actions of central government bodies and local authorities that require prompt correction. Accordingly, in February 2025 the State Comptroller's Office published a special interim report on the subject, titled "Rehabilitation Processes for Western Negev Localities, Their Communities, and Their Residents Affected by the October 7 Events" (the Interim Report). The Interim Report addressed deficiencies in defining the boundaries of the Tkuma Region; the budgeting of local authorities; the absence of a permanent head of the Tkuma Administration; issues relating to the commemoration of those murdered and fallen soldiers, which raise safety and other concerns; and the needs of the residents of the city of Ofakim following the terrorist attack.

The Interim Report noted positively that during the audit it was evident that the teams of the Tkuma Administration were working tirelessly and with a strong sense of public mission to fulfill their mandate and assist residents who had been evacuated from their homes.

The audit examined the processes for the rehabilitation and development of the Tkuma Region localities in the Eshkol, Hof Ashkelon, Sdot Negev, and Sha'ar HaNegev Regional Councils and in the Sderot Municipality, as well as their impact on adjacent authorities – Ofakim, Netivot, and Merhavim. The audit focused on the work of the Tkuma Administration in various aspects of the multi-year strategic plan for the rehabilitation and development of the Tkuma Region and its population (the five-year plan), including education, community, environment, and local government. An audit was also conducted in government ministries that participated in the formulation and implementation of the plan: the Prime Minister's Office, the Ministry of Finance, the Ministry of Education, the Ministry of Welfare and Social Affairs (the Ministry of Welfare), the Ministry of the Interior, the Ministry of Environmental Protection, the Ministry of the Negev, Galilee and National Resilience (the Ministry of the Negev and the Galilee), the National Digital Agency, and the Settlement Division. Supplementary examinations were carried out in the Be'er Sheva Municipality, the Israel Land Authority, the Planning Administration, and the Israel Nature and Parks Authority.

The audit also examined the rectification of deficiencies in three areas identified in the Interim Report: deficiencies in the temporary structures established for the communities of Kibbutzim Be'eri, Holit, and Kfar Aza; deficiencies identified in the implementation of commemoration arrangements and protection measures in Ofakim; and deficiencies in the handling of the needs of the residents of Ofakim.

Key Findings

 **Revision of the Five-Year Plan** – In April 2025, following the enactment of the law on extensive rehabilitation and the reduction of development budgets by NIS 1.5 billion, the Tkuma Administration was expected to complete the formulation of the revised five-year plan. In practice, the updated five-year plan was published in October 2025, approximately 18 months after the original date on which the budget of the Tkuma Region development plan was to have been approved. This delay impaired rehabilitation activities and the advancement of regional development initiatives, including the promotion of quality infrastructure and services and the creation of new sources of employment that are important for the region's growth and development and for attracting new residents. The impact is further underscored in light of the limited period of activity of the Tkuma Administration, which is scheduled to operate until 2028, unless its mandate is extended with the approval of the Government and the Knesset [Israeli Parliament]. Moreover, the updated plan does not specify what changes were made to the components of the five-year plan as a result of the budget reduction compared with the original plan; this renders it impossible to discern the order of priorities determined following the cut. For example, the total welfare budget declined from NIS 516 million in the original five-year plan to NIS 416 million in the updated plan, without indicating by which operational measures the budgets were reduced and by how much.

 **Formulation of the five-year education plan** – It was found that despite the central importance of the five-year education plan and the substantial budget allocated to it, amounting to NIS 1.7 billion, its formulation in early 2024 was carried out without the involvement of, or at least consultation with, the **Eshkol** Regional Council, whose residents were the most severely affected by the terrorist attack. Consequently, its positions and preferences were not taken into account. For example, the issue of incentives for teaching staff under the five-year plan was not discussed with the Eshkol Regional Council during the plan's formulation. It was also found that the incentives do not provide a differential solution for the more peripheral areas within its jurisdiction, where recruiting teaching staff is more difficult.

 **Tkuma Education Funding Package** – The current funding model of the Tkuma education package for educational institutions does not ensure an equitable distribution of the resources intended to enable the educational institutions and the authorities of the Tkuma Region to meet the academic, educational, emotional, and social needs of students affected by the security situation (*inter alia* through the procurement of programs). It was also found that there is considerable variation among

educational institutions in the amount of the Tkuma funding package per student. For example, in one school in the Hof Ashkelon Regional Council the Tkuma funding package per student, which is supposed to amount to NIS 6,750, totals only NIS 442, whereas in another school in the Eshkol Regional Council it totals NIS 5,866. The discrepancy results from the fact that Tkuma funding package is allocated on the basis of the number of students from the Tkuma Region enrolled in the school, but in practice it is distributed among all students in the school. The audit also found that the establishment of a mechanism for transferring funds through the regional councils for children from birth to age six in Kibbutz Nir Oz, as well as in other kibbutzim in the region that provide their own education services up to age six, was delayed due to disagreements regarding the use of the budget, the education programs to be operated by the council, the timing of the transfer of funds, and other related matters.

 **Incentives for Teaching Staff** – During the preparatory staff work for its formulation, the government plan to allocate NIS 200 million for incentives for teaching staff in the Tkuma Region was adopted without the involvement, of the Wage and Labor Agreements Department (Commissioner of Wages) within the Ministry of Finance, which is responsible for this matter, or of the major local authorities in the Tkuma Region. As a result, professional considerations relating to overall wage policy, possible budgetary alternatives, and the effectiveness of the incentives in recruiting teaching staff in the region's authorities were not taken into account during the formulation of the plan, even though no significant shortage of teaching staff was found in the region. The audit also found that the budget allocated for the implementation of the teaching staff retention and recruitment program in the 2024/25 school year amounted to only approximately NIS 16.8 million, and it is doubtful whether it achieved its objective. The partial implementation underscores the importance of allocating budgets following comprehensive preparatory staff work based on past experience and conducted in cooperation with all relevant stakeholders, including the Commissioner of Wages and the local authorities. It was also found that, as of August 2025, the Ministry of Education and the Tkuma Administration had not formulated an incentives program for teaching staff for the 2025/26 school year (September 2025–August 2026).

 **Locality Funding Package** – The five-year plan defined a "locality funding package" totaling NIS 776 million for the years 2024–2028, intended, *inter alia*, to implement adjustments and upgrades to water and sewage systems, transportation and electricity infrastructure; the renovation and upgrading of public spaces and public buildings; and the renewal of defense deployment in the Tkuma Region localities. In May 2025, the Tkuma Administration informed the localities in the region that it intended to add a requirement to the locality funding package for 2025 whereby each locality would present its planned demographic targets and explain how the locality funding package supports the process of demographic growth. The audit found that the localities were experiencing considerable difficulty with the Tkuma Administration's intention to condition the locality funding package on demographic growth.

Notably, this condition poses a particular challenge for the localities most severely affected and for the more peripheral localities, which face greater difficulty in attracting residents.

 **Support for Residents Who Do Not Wish to Return to the Tkuma Region** – Despite commitments made by the State to the communities over many months, a comprehensive solution has yet to be provided for residents who experienced the trauma of the October 7 terrorist attack and do not wish to return to their homes in the Tkuma Region. The need for such a solution has become particularly urgent in light of the announcement that residence in the area could be resumed as of July 2025.

 **Five-Year Plan for Strengthening Local Government** – Under the government decision approving the five-year plan in April 2024, the Tkuma Administration, through the Ministry of Interior, was to provide local authorities with capabilities that would enable them to address the challenges of rehabilitation through organizational processes, such as adapting the organizational structure of the local authorities to these challenges; filling temporary positions and procuring services; strengthening human capital; improving organizational work processes through digital means; and providing tools for retaining and attracting the required workforce. For this purpose, the Tkuma Administration allocated NIS 190 million to the Ministry of the Interior. However, the audit found that the Ministry of the Interior did not act to implement the plan for strengthening and developing the local authorities in the Tkuma Region that it had itself formulated. Consequently, approximately six months after the plan had been approved, the Government decided to amend its decision and determine that the Ministry of the Interior's involvement in strengthening local government in the Tkuma Region would be reduced, and that responsibility for leading the processes and allocating the budget would be delegated to the Tkuma Administration, in cooperation with the Ministry of the Interior. The audit found that for more than a year – from the transfer in October 2024 of the budget allocation and responsibility for the strengthening of local authorities from the Ministry of the Interior to the Tkuma Administration until the end of 2025 – the budgets intended for bolstering local authorities were not utilized. In September 2025, the Tkuma Administration published a call for proposals for the use of the NIS 138 million budget allocated for strengthening local authorities in the Tkuma Region. The funds were to be allocated according to the criteria of population size, peripherality, distance from the border fence, socioeconomic status, and the degree of damage, under a unified framework that differed from the one formulated by the Ministry of the Interior in the five-year plan.

 **The Two-Tier Structure in Regional Councils** – The two-tier structure in regional councils presents them with an inherent managerial challenge, requiring them to navigate between the municipal autonomy of the localities in internal matters and their regional responsibilities. Due to the lack of clarity regarding the areas of responsibility for the rehabilitation and development of the localities and the region under the five-year plan, disagreements arise between the regional councils and their localities regarding budgets in various areas, particularly in areas fully managed by the localities. Conducting direct dialogue with

the localities without the involvement of the regional councils further complicates the councils' work, creates tension between them and the localities, and imposes an additional workload that could be avoided through cooperation between the Tkuma Administration and the councils.



Rehabilitation of Open Areas – It was found that despite the severe damage caused to approximately 7,900 dunams of non-agricultural open areas in the Tkuma Region during the October 7 terrorist attack, the rehabilitation of which is estimated at approximately NIS 70 million, the Ministry of Environmental Protection failed to establish a framework that would ensure full and comprehensive rehabilitation of these areas. Only in August 2025 did the Ministry of Environmental Protection publish a call for proposals with a budget of NIS 43 million that would enable local authorities in the Tkuma Region, *inter alia*, to rehabilitate open areas damaged within their jurisdictions. In the absence of a coordinating body responsible for the rehabilitation efforts, local authorities are budgeting and carrying out these actions without any entity consolidating the information on the open areas to be rehabilitated and those that will still require rehabilitation. It is therefore unclear whether the local authorities will be able to map, prioritize, and budget the rehabilitation of all open areas within their jurisdictions, particularly since some of these areas are not under their ownership but rather belong to other entities, such as the Israel Nature and Parks Authority and drainage authorities.



Structured Oversight Mechanism in the Tkuma Administration and Public Transparency – The principle of transparency is a means of ensuring public oversight and is required not only for monitoring the implementation of the rehabilitation processes but also for building trust between the Tkuma Administration and the localities affected by the October 7 terrorist attack. Although the first implementation report published by the Tkuma Administration, which detailed the implementation status as of October 1, 2024, included data on the rate of budget commitment authorizations, it did not provide clear and detailed information regarding the amounts actually transferred to the implementing bodies. Moreover, when the revised five-year plan was published in October 2025, it did not include financial data regarding the budget allocated to each operational measure, unlike the detailed publication of the original five-year plan. The absence of such data makes it difficult to assess whether the budgets were fully utilized, whether they were directed to their original purposes, and the pace of implementation of the plan on the ground. This situation could undermine public trust and the ability to supervise and oversee the rehabilitation process. The audit also found that the Tkuma Administration does not have a structured mechanism for monitoring budget utilization, but rather maintains a consolidated file referred to as the "projects" file, which provides information on the actual use of budget commitment authorizations. However, the absence of certain data – such as the deadline for utilizing the commitment authorizations and the responsible entity – makes it difficult to use this file to monitor budget utilization.

 Effect of State Investments in the Development of the Cities of Ofakim, Netivot, and Sderot on Their Ranking in the Socioeconomic Index

– An analysis conducted by the State Comptroller's Office indicates a relative correlation between the local authority's government revenues per resident and its ranking in the socioeconomic index. Government funds per resident invested in Sderot increased consistently over the years, and its socioeconomic ranking also rose; government funds invested in Ofakim and Netivot increased more moderately over the years, as did their ranking in the socioeconomic index.

 **Regional Approach** – According to the planning approach commonly adopted in Israel, the development of the Western Negev as part of a metropolitan system anchored in **Be'er Sheva** is essential, since strong regional cities serving their surrounding areas, together with a strong metropolitan city serving the entire region, will ensure quality and abundance in all areas of life for all residents. The localities in the Tkuma Region maintain interactions and interfaces with the surrounding localities in the areas of employment, transportation, health services, and business and public services. The region, whose narrow boundaries were defined by an administrative decision, finds it difficult to stand on its own and provide all services independently to its residents and business owners, and therefore depends on the larger localities outside it. The audit found that the plans for the development of the Tkuma Region, most of which is defined as part of the Be'er Sheva metropolitan area, do not address it as part of the metropolitan area. Likewise, the plans for the development of the metropolitan area and the city of Be'er Sheva, as promoted by the Prime Minister's Office, are being implemented concurrently with the development of the Tkuma Region, without consideration of possible interfaces between the plans or the fact that the two areas share infrastructure, and that strengthening one area without considering the broader space in which it operates may weaken the other. The audit also found that the Tkuma Administration's five-year plan to develop a cluster (a regional economic specialization) in the field of agri-tech was formulated without dialogue or coordination with the leading officials from the **Ofakim** Municipality. Consequently, the need to establish an additional cluster alongside the one developed in Ofakim was not examined, nor was the question considered whether allocating hundreds of millions of shekels to its establishment might harm the cluster established in Ofakim as early as 2020 and the public and private investments already made there. Even after the State Comptroller's Office brought to the attention of the Tkuma Administration and the Ministry of Agriculture the fact that the State was advancing a process to establish a cluster in Ofakim – parallel to that planned by the Tkuma Administration – the relevant parties, including the Tkuma Administration and the Ofakim Municipality, had not, as of December 2025, engaged in any effective dialogue for coordination and cooperation for the benefit of the region as a whole.

**Follow-Up Audit – Interim Housing for the Residents of Kibbutzim Be'eri, Holit, and Kfar Aza –**

The follow-up audit found that even after many weeks during which the residents of the Be'eri, Holit, and Kfar Aza kibbutzim had been living in temporary housing in Kibbutz Hatzerim, Kibbutz Revivim, and Kibbutz Ruhama (respectively), a substantial portion of the structures had defects (74% of the structures in Hatzerim, 44% in Revivim, and 40% in Ruhama). The defects related to sealing, plumbing, and infrastructure and included leaks, doors that did not close, mold and dampness, detached kitchen countertops, cracks in the walls, and similar issues. The average waiting time for repairs at each of the sites was about one week; however, many of the defects were not addressed even after two weeks or more.

Key Recommendations



The Tkuma Administration is advised to publish the budgetary scope of each of the operational measures in the updated plan, in order to present to the public the changes in priorities determined by the Administration in the rehabilitation and development of the Tkuma Region localities.



The Tkuma Administration and the Ministry of Education are advised to examine whether adjustments are required in the implementation of the five-year education plan for the coming school years, following an open dialogue with the local authorities and localities in the Tkuma Region, mapping and analyzing their needs and perceptions regarding their children's education, and giving expression, to the extent possible, to these needs and perceptions in the education programs.



The Tkuma Administration and the Ministry of Education are advised to thoroughly examine the proportion of students from the Tkuma Region in the educational institutions to which Tkuma funding package budgets are transferred and, based on their findings, ensure that the program adequately meets the needs of all students in the region, including adjustments to the allocation of the budget and its distribution among educational institutions. This would ensure an effective focus of resources on the program's target population and optimal use of the Tkuma funding package. It is further recommended that the Tkuma Administration, the Ministry of Education, and the **Eshkol** and **Sha'ar HaNegev** Regional Councils resolve the disagreements between them regarding the education programs to be operated for children from birth to age six in the localities. In addition, they should act to transfer the funds promptly and regulate their flow in an orderly manner, to ensure budgetary and cash-flow certainty for the localities' management and

the continued regular operation of the education frameworks. This is because any delay in transferring the funds, even if they are ultimately transferred, compels the localities to bear additional financing costs.



The Tkuma Administration, in cooperation with the Wage and Labor Agreements Department within the Ministry of Finance, the Ministry of Education, and the local authorities in the region, is advised to measure the effectiveness of the incentive mechanism that has been formulated, adapt it to the changing needs on the ground, examine the shortage of teachers in each of the schools, and accordingly, and in light of updated objectives, reallocate resources or introduce changes to the structure of the incentives for the coming years.



In view of the reliance of the regional councils and eligible localities on the assumption that the support criteria published in 2024 for the implementation of the locality funding package would also apply in the years 2025–2028, it is recommended that in the future the Tkuma Administration inform the public in advance of its intention to update the criteria. This should be done through a preliminary process of publishing the proposed update for public comment, which would make it possible, as far as is practicable, to introduce changes to the framework by agreement.



The State Comptroller's Office recommends that the Prime Minister's Office act without further delay to advance solutions for residents who are unable to return to their homes. Clearly, these solutions must be considered carefully in cooperation with all relevant parties, given the complexity of the issue and its accompanying implications, as well as the desire to encourage residents to return to the Tkuma Region.



The Tkuma Administration and the Ministry of the Interior, which is responsible for local government in the State of Israel, should intensify their efforts to strengthen the local authorities in the Tkuma Region in order to ensure their ability to lead the rehabilitation, development, and growth of the region. It is recommended that the Ministry of the Interior, which on behalf of the Government is responsible for local government, increase its involvement in advancing the five-year plan in general and in strengthening and ensuring the organizational resilience of the local authorities in the Tkuma Region. In order to ensure the optimal rehabilitation and development of the Tkuma Region and continued cooperation between the regional councils and their localities even after the Tkuma Administration completes its mission, the Tkuma Administration should ensure that the regional councils are involved in the rehabilitation processes, even when these are carried out directly with the localities, so as to preserve and strengthen the regional councils' status within the two-tier system of local government.



The Ministry of Environmental Protection is advised to appoint a coordinating body to establish an updated spatial database for the rehabilitation of approximately 7,900 dunams damaged as a result of the October 7 terrorist attack. The coordinating body should act in cooperation with all entities involved in the rehabilitation of open areas in the region in order to map the areas requiring rehabilitation according to the extent of the damage and the priorities to be determined. Establishing a spatial database for the

rehabilitation of open areas is also of particular importance for the rehabilitation of the North, where the Iron Swords War caused extensive physical and ecological damage to the open areas, including fire damage to approximately 100,000 dunams of nature reserves and national parks, as well as damage to heritage and archaeological sites.



The Tkuma Administration is advised to establish a mechanism for monitoring the utilization of its budgets, including the utilization of commitment authorizations. This mechanism should be implemented in a business intelligence system that will enable the identification of the causes of delays in budget utilization and of problems that hinder implementation, as disclosed by the audit. This is designed to ensure oversight of the efficient use of the budget allocated to the Tkuma Administration for the rehabilitation and development of the Tkuma Region.



The Prime Minister's Office, which leads the program for the rehabilitation and development of the localities adjacent to the Tkuma Region and the strategic plan for the development of the Be'er Sheva metropolitan area, is advised to promote cooperation and working interfaces among the local authorities in the metropolitan area within the programs it leads, and to strengthen cooperation with the Tkuma Administration responsible for the rehabilitation and development of the Tkuma Region. The minister in the Ministry of Finance responsible for the Tkuma Administration is advised to examine the effects of the five-year plan on regional planning and seek to synchronize decisions and actions relating to the initiation, planning, approval, and budgeting of projects. It is further recommended that a framework for cooperation be established among government ministries, the Tkuma Administration, the Planning Administration, and the local authorities in order to achieve shared regional objectives. As part of the planning process, it would be possible to map functional and complementary linkages across the full range of locality types and establish a framework for cooperation that would reduce competition among local authorities, while recognizing the diversity and relative advantages of each locality in the metropolitan area.



The Prime Minister's Office and the Tkuma Administration are advised to promote the development of growth drivers in the Western Negev from a regional perspective and to examine, *inter alia*, the possible impact of developing growth drivers in the Tkuma Region, such as agri-tech initiatives, on existing industry in neighboring authorities. The Tkuma Administration is further advised to cooperate with neighboring authorities in advancing regional development programs across all sectors, and in the fields of agri-tech and advanced agriculture in particular, in order to promote food availability and food security in the State of Israel in general, and for the benefit of the region's farmers and residents in particular.



The Settlement Division is advised to make use of the tools at its disposal under the relevant agreements in order to enforce the rectification of deficiencies in the temporary housing in the most effective and expeditious manner possible.

Kibbutz Be'eri after the October 7 Terrorist Attack



Photographed by the audit team in February 2024.

On the right: the ruins of Be'eri Gallery; on the left: the ruins of the home of the late Ms. Pesi Cohen.

Summary

The audit found that in view of the many rehabilitation challenges facing the local authorities and localities in the Western Negev following the October 7 terrorist attack and the Iron Swords War, the Government established the Tkuma Administration and formulated comprehensive and detailed plans for the rehabilitation and development of the Tkuma Region and its adjacent localities.

The five-year plan for the rehabilitation and development of the Tkuma Region has been implemented only partially. The audit regarding the implementation of the five-year plan in the field of education, for which NIS 1.7 billion was allocated under the plan, found that the funding mechanism of the Tkuma package – designed to finance services and programs aimed at rehabilitating and empowering the region's children – is complex. The audit further found that the mechanism's complexity leads to numerous disputes and misunderstandings on pedagogical and financial matters among the parties involved, placing an additional burden on the localities and

local authorities and making it more difficult for the Ministry of Education to monitor the use of the funds and ensure they reach their intended purposes.

The rehabilitation of the communities is the key to healing the entire region and enabling its growth following the October 7 terrorist attack. In order to advance the rehabilitation of the communities in the Tkuma Region, it is necessary to restore the localities to autonomous management of their internal systems. In some of the localities, the community leadership changed as a result of the events – some members left their positions and new members joined from within the community and from outside it – and the organizational structure needs to be adapted to these changes. One of the central challenges facing the affected communities is to prevent their disintegration or weakening.

Due to the lack of clarity regarding the areas of responsibility for the rehabilitation and development of the localities and the region, disagreements arise between the regional councils and the localities. The audit found that conducting direct dialogue with the localities without the involvement of the regional councils further complicates the councils' work, creates tension between them and the localities, and imposes an additional workload that could be avoided through cooperation between the Tkuma Administration and the councils. The Tkuma Region, which covers approximately 465 square kilometers, is part of the broader Negev area, and its prosperity depends on its interaction with the surrounding spheres of life. There is concern that if the Be'er Sheva metropolitan area is not strengthened, growth in Israel may continue to concentrate in the country's center. This would undermine the development of the metropolitan area, including the Tkuma Region, which cannot stand on its own.

In order to ensure the optimal rehabilitation and development of the Tkuma Region, while enabling the regional councils and their localities to continue cooperating even after the Tkuma Administration completes its mission, the Tkuma Administration is advised to involve the regional councils in the rehabilitation processes, even when these are carried out directly with the localities, in order to preserve and enhance the regional councils' status. The Tkuma Administration is also advised to enhance regional cooperation in the Western Negev in order to strengthen and promote the prosperity of the region as a whole.

It is recommended that the Prime Minister's Office, the minister in the Ministry of Finance, and the Tkuma Administration act without delay to address the findings identified in this report, including by identifying and removing the barriers to advancing the rehabilitation of the region, its residents, and its communities.