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The Nagel Commission Report: The Test of Validity and the Chances of Implementation

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This article discusses the Nagel Commission report on the security budget and force buildup, which was recently submitted to the prime minister, and compares it to reports issued by previous commissions that have addressed this issue (the Brodet Commission and the Locker Commission). The analysis highlights flaws in the broad mandate given to the commission, its timeframe, the validity of some of its conclusions—both in terms of concept and force building—as well as its omission of critical fundamental issues. While adopting the Nagel Commission's recommendations is unlikely to lead to a "lost decade" for the Israeli economy, as happened in the past, the fundamental flaws in the report raise serious doubts about the validity of its recommendations and their feasibility for implementation.

The Commission for Evaluating the Security Budget and Force Buildup, chaired by Prof. Jacob Nagel (hereinafter, the Nagel Commission), submitted its recommendations to Prime Minister Netanyahu on January 6, 2024. The report is comprehensive, as the commission's mandate was broader than that of any previous commission. According to its letter of appointment, the report is supposed to include recommendations on "the multi-year budgetary allocation to the defense budget for the coming decade," including considerations regarding the sources of additional expenditure; "the required force buildup for the IDF over the next decade, including its adaptation, size, and necessary capabilities"; and "the approval and oversight process for the defense budget and the multi-year plans for the IDF's force buildup."[1]

This article discusses the commission's report from several perspectives: its chapters addressing Israel's security doctrine and the IDF's operational concept; its recommendations for the defense budget, force buildup, and the required working processes at all levels; the practicability of these recommendations; and their macroeconomic implications for Israel. In addition to analyzing the report itself, this article draws on off-the-record conversations with several commission members and a comparison with the content and implementation of two similar reports with comparable mandates: the Brodet Commission, established following the Second Lebanon War and led by David Brodet, and the Locker Commission, created in 2014 and headed by Maj. Gen. (res.) Yohanan Locker.

[1] Commission on Evaluating the Security Budget and Force Building, chaired by Prof. (Brig. Gen [res.]) Jacob Nagel, "Final Report: Unclassified Version (Nagel Report)," December 31, 2024, pp. 11–12 (Hebrew).

The Commission's Mandate and Timetable

In the letter of appointment for the commission, signed on August 4, 2024, the prime minister stipulated that it must submit "interim recommendations within two months of the day of its establishment, and final recommendations within four months."[2] This was despite the fact that the commission's mandate was much broader than that of its predecessors, particularly regarding IDF force buildup and operational deployment.

More importantly, the commission began and concluded its work amid an unprecedented regional conflict. During the commission's months of deliberation, the security landscape underwent far-reaching changes. From August to December 2024, the "pager operation" targeted Hezbollah operatives, culminating in the assassination of the organization's leader, Hassan Nasrallah, alongside a major aerial campaign and large-scale ground operation in Lebanon, fundamentally altering the security situation there. In addition, the collapse of Bashar al-Assad's regime in Syria plunged the entire Iranian-led "Axis of Resistance"—Israel's main strategic adversary, according to the commission's report—into turmoil, potentially leading to its disintegration. These and other developments are expected to have far-reaching implications for the threats facing Israel and for its national security doctrine and its implementation in force buildup and operational planning.

Not only was the timeframe allocated for the commission's work extremely short, but the regional developments—both those mentioned above and others—are still unfolding, making it difficult to predict their final outcomes. This is particularly challenging when the commission's objective is to formulate recommendations on force buildup and budgeting for the next decade.

The same applies, even more so, to the commission's interim recommendations, which were submitted in October 2024, just two months after its establishment, as stipulated in its letter of appointment. These recommendations, however, did not address budgetary sources at all and focused solely on expenditures, including "procurement, production, and expansion of the munitions arsenal and the air-defense system; ground stability for maneuvering; naval superiority; manpower; new methods and organizational structures for development and production; as well as border defense components."[3] Although these recommendations essentially amounted to a shopping list worth billions, with no reference to funding sources, a press release stated that the prime minister had "accepted the commission's interim recommendations and instructed their immediate implementation."[4]

The timetable and the immediate "acceptance" of the recommendations for procurement—without specifying their funding sources—reflect the prime minister's overall approach to the process. No commission, regardless of its members' expertise and depth of knowledge, can produce well-founded recommendations in such a short timeframe. The recommendations of previous commissions underwent a lengthy post-submission process and often faced

[2] "Nagel Report," p. 12.
[3] Liam Adiv, "The Interim Recommendations of the Nagel Commission: Requests for the Addition to the Defense Budget Were Not Mentioned," *Maariv*, October 14, 2024 (Hebrew).
[4] Ibid.

opposition from two powerful entities responsible for their implementation: the Israeli security establishment and the Ministry of Finance.

Conversations with individuals in both of these institutions suggest that the same will happen with the Nagel Commission's conclusions, making their acceptance and immediate implementation little more than empty rhetoric. This also reflects the prime minister's unprofessional—if not dismissive—approach toward the commission that he himself appointed.

For comparison, the Brodet Commission—whose letter of appointment did not even include many of the issues assigned to the Nagel Commission, particularly the use of force and aspects of force building that are not related to human resources—was given six months to complete its work and did so. Similarly, the Locker Commission, which focused on budgetary and human resources issues, was given a comparable timeframe. However, during its work, Israel conducted Operation Protective Edge—a campaign whose duration, intensity, cost, and impact on Israel's security threats were negligible compared to the Swords of Iron war. As a result, its recommendations were submitted only in June 2015, more than a year after its establishment.

The duration of a commission's work does not necessarily determine the depth of its inquiry or the quality of its recommendations. However, there are serious doubts about whether a comprehensive and implementable report could realistically be produced within the timeframe and scope set for the Nagel Commission—particularly during an unprecedented war, before its conclusion, and while its full implications and long-term security needs remain uncertain.

The Conceptual Discussion

The Nagel Commission devotes 20 pages (pp. 17–37) to analyzing the threats facing Israel, defining the security doctrine required to address them, and outlining the IDF's operational concept for its implementation. This contrasts with the Brodet and Locker Commissions, which focused solely on the defense budget and did not attempt to address broader military doctrines.

The Brodet Commission endorsed the core principles of the security doctrine outlined by the Dan Meridor-led commission (2006), as well as lessons learned by the IDF following the Second Lebanon War.[5] In contrast, the Locker Commission highlighted the absence of an updated security doctrine and concluded that "there is a need for the foundation of the security system and its budget to be based on the security doctrine relevant to Israel, from which force-building plans and its operational concept are derived. The commission

[5] Report of the Commission to Evaluate the Security Budget (the Brodet Commission), May 2007, p. 41 (Hebrew).

recommends that the Israeli government take action to formulate this essential strategic framework in light of the dynamic security reality that Israel is facing."[6]

The Nagel Commission also acknowledges this need. It proposes a suitable process for shaping security decisions, yet paradoxically ignores its own findings as if they do not exist. The report states that this process, along with the work of its staff, should be led by key officials within the National Security Council (NSC). However, it also concedes that "the NSC, in its current structure, cannot fulfill the role expected of it. It is critically important to restructure the NSC and strengthen it with high-ranking experts and relevant expertise."7

This is a strong statement, one that anyone familiar with the NSC in recent years would likely agree with. However, it is worth noting that two senior members of the Nagel Commission, including its chairman (along with Yaakov Amidror), have led the NSC over the past 15 years. While this observation may seem minor, it highlights a broader issue of inconsistency and lack of self-awareness, which is characteristic of the report as a whole.

It raises a fundamental question: Can the Nagel Commission truly make recommendations on such a broad issue—unlike its predecessors, which focused only on budget and human resources—without an approved security doctrine from the political leadership and an operational concept for the IDF endorsed by the Minister of Defense and adopted by the IDF's senior command?

However, this question is overshadowed by the doubts surrounding some of the statements in the report itself. Some are mere rhetoric, with questionable validity as a basis for a professional assessment of needs and capabilities—such as the assertion that if Israel loses a war "even once, it will be the end of the nation-state of the Jewish people."[8] The question of what constitutes victory or defeat in war remains a subject of ongoing debate both within the IDF and among researchers—for example, in discussions about the Yom Kippur War. In any case, it is far from clear that such a loss would indeed mark "the end of the nation-state of the Jewish people."

Other claims in the report relate to the IDF's operational concept, issues that have not only been the subject of professional debate for years but also remain highly uncertain. It is doubtful whether any definitive conclusions can be drawn before the current combat investigations are completed—some of which have yet to begin. One example is the report's special chapter dedicated to the claim that "the multi-dimensional division is the fundamental formation in the IDF's maneuvering force."[9] This is an internal IDF debate—whether the basic formation is the division or the brigade—that has persisted for two decades. It can be argued that the lessons of Operation Swords of Iron indicate that the brigade, whose capabilities are significantly enhanced by multi-dimensional systems, functioned as the primary combat formation, particularly in the Gaza Strip. Brigades have frequently moved between divisions,

[6] Report of the Commission to Evaluate the Security Budget (the Locker Commission), June 2025, p. 14 (Hebrew).
[7] The Nagel Commission Report, p. 41.
[8] Nagel Commission Report, p. 17.
[9] Nagel Commission Report, p. 28.

with divisional headquarters acting more as command units for combat zones rather than as cohesive organic formations. A resolution on this issue—which, in any case, is not clearly relevant to the recommendations the commission was tasked with providing—holds no significance if it is not adopted and implemented by the IDF itself.

Other assertions, whose validity or applicability are questionable, pertain to organizational changes in the IDF's structure—another area the commission was not tasked with addressing and one that has been the subject of long-standing internal debates within the IDF. For example, the commission advocates for the establishment of a "third-circle command" (not in those exact words, but this appears to be the logical interpretation of its statement that "there is a need for a commander to lead the operational combination in these areas")[10] or for changes in the organizational structure of cyber operations. While these proposals may have merit, it is doubtful whether the commission conducted the kind of staff work, grounded in practical experience, that the IDF invests in such matters. Furthermore, it remains unclear why the commission felt the need to make recommendations whose full implications are still uncertain.

As previously noted, the regional landscape and threat assessment changed significantly in the few months that the commission operated. Yet, the report dismisses this challenge with the statement that "Israel's fundamental situation will not change."[11] While this may hold some truth, it is irrelevant to Israel's specific security needs at any given time. If taken at face value, the only logical conclusion—one that appears to underpin the report's entire geopolitical analysis, which also references potential conflicts with Turkey in Syria and regime changes in states with which Israel has agreements—is that Israel must be militarily prepared for nearly every possible development at all times. Such a premise has virtually infinite implications for the resources required.

For example, a main recommendation of the commission is to emphasize operations in the third circle (Iran and distant countries) over the first circle—the borders of Israel. At the same time, the report states that it prioritized "multi-theater plans, which are also relevant for deep operations and enable the expansion of the IDF's ability to address multiple theaters simultaneously—two close theaters at the same time, along with one distant theater."[12] However, the term "address" is not a precise military term, as the IDF already "addresses" multiple theaters today. If the intent is to establish the capability for simultaneous decisive victories in two theaters, this would necessitate a significant expansion of ground forces, particularly the reserve forces. If, in addition, resources must also be allocated to operations in the third circle, the overall implications far exceed what the commission outlines.

It is worth mentioning in this context that "worst-case scenario" assumptions—where nearly all possible adversaries attack simultaneously—have historically resulted in excessively costly force-building strategies, imposing a tremendous economic and societal burden without necessarily producing a more focused or mission-ready military. A prime example is the "lost

[10] Nagel Commission Report, p. 42.
[11] Nagel Commission Report, p. 17.
[12] Nagel Commission Report, p. 6.

decade" of the Israeli economy following the Yom Kippur War. All commission members we spoke with took pride in the fact that the defense establishment's requests—under all the force-building scenarios they referenced ("essential baseline," "magic time," and "IDF at its best")[13]—were not fully approved. However, when quantifying the commission's own statements regarding the necessary response in various areas, there is a disconnect between its recommendations and its own conceptual framework.

Moreover, even with a conservative calculation that accounts for the fact that the specific projects referenced by the commission do not appear in the unclassified version of the report (on which we are relying), it remains doubtful whether the total requirements align with the budgetary frameworks the commission presents. This issue is also evident in one of the commission's key assertions: the recommendation that in force-building plans, "the correct balance should be approximately 70% offensive capabilities and 30% defensive capabilities."[14] According to the commission, this ratio should also apply to programs funded in US dollars.

Beyond the question of what qualifies as "offensive" and what as "defensive" (is a fighter jet, a soldier, or a tank offensive or defensive?), the issue becomes even more complex when considering the US dollar-funded budget, which is largely allocated to aerial platforms. There is also a clear misalignment between the commission's proposed budget and some of its explicitly "defensive" requirements. For example, regarding border security, the commission calls for the construction of a barrier along Israel's eastern border—its longest land border. It is worth noting that even a relatively basic "dumb" border fence along the Egyptian border cost approximately 1.5 billion shekels more than a decade ago. The report also calls for reinforcements to barriers in other sectors, additional interceptors for air defense, and increased personnel to strengthen the defensive posture in both the north and the south. Additionally, the commission recommends a national program to move critical infrastructure and facilities underground ("Subterranean Defense Infrastructure"); yet it remains unclear whether the cost of this initiative is expected to be covered by the additional defense budget or from other funding sources beyond it.[15]

The budgetary implications of all these recommendations are immense—and yet, according to the commission, at least twice as much should be allocated to "offensive capabilities." This statement is unclear, of questionable professional validity, and open to multiple interpretations.

In the introduction to the budget chapter of the report, the commission outlines the core areas that should be prioritized: "Human capital; third circle operations; border defense and underground infrastructure; stockpiles, return to readiness, and intensification of the maneuvering forces; weapons production independence, critical infrastructure, and reinforcement of technological superiority; other (communications, intelligence, cyber, and more)."[16] These priorities encompass nearly every aspect of the defense budget, failing to

[13] Nagel Commission Report, p. 52.
[14] Nagel Commission Report, p. 37.
[15] Nagel Commission Report, p. 104.
[16] Nagel Commission Report, p. 52.

establish clear prioritization and instead leaving room for an almost unlimited budget demand.

Human Resources

The commission rightfully dedicates a significant portion of its report to the issue of human resources, which was also extensively addressed by its predecessors. The Brodet Commission endorsed the shortening of mandatory military service, as recommended by the Ben-Bassat Commission, a decision that was later reversed by the IDF after the Second Lebanon War. The Locker Commission recommended far-reaching changes to the IDF pension model as part of a comprehensive economic model for the defense budget.

The Nagel Commission notes that "almost every entity that appeared before the commission warned of a very severe crisis that has developed in the IDF's human resources system at all levels. The crisis began before the war for various reasons, and during the war, it worsened and expanded."[17] However, its recommendations on human resources suffer from two main flaws, which have led to failures in previous initiatives and contributed to the current crisis. First, they do not present a comprehensive and coherent model that covers military service from enlistment to retirement. Second, they deliberately ignore the central issue threatening the people's army model, which the commission rightly and strongly recommends preserving—the widening gap in the distribution of the burden and the growing segment of Israeli Jewish society that does not serve. Moreover, the government coalition is currently working on ways to exempt this group entirely from service.

The word "Haredim" (ultra-Orthodox) does not appear anywhere in the report. Instead, it includes statements such as, "Efforts should be made to expand the recruitment pipeline for military service, which would ease the burden on those serving and eventually impact the labor market as well."[18] This omission stands in stark contrast to the level of detail the commission gives to issues that were arguably beyond its mandate. Moreover, it contradicts nearly all of its statements about the fundamental importance of mandatory service and the people's army model.

Regarding career service, the commission extensively discusses the failures of the Kahlon-Ya'alon agreement from 2015 and proposes several reasonable modifications to the conditions established in that agreement. However, it explicitly avoids incorporating these changes within the framework of a new model for career service, despite acknowledging the necessity of such a model and recommending that work on designing this model should be "no later than 2027."[19] This raises the question of whether, in the absence of such a model, it is even possible to establish a ten-year budget framework, as the commission attempts to do.

This issue is further highlighted within the report itself, in a minority opinion published by three commission members—Liora Tuchinsky, Prof. Idit Solberg, and Michal Abadi-Boiangiu. They also identify another "elephant in the room" that the commission fails to explicitly

[17] Nagel Commission Report, p. 77.
[18] Nagel Commission Report, p. 51.
[19] Nagel Commission Report, p. 86.

address, much like the issue of Haredi service: the budgetary bridging pension for retired IDF personnel.

This expenditure is rapidly growing within the defense budget—an issue that, for example, the Locker Commission dedicated a special chapter to, along with extensive recommendations.[20] In their minority opinion, the three commission members state that "it is not possible to finalize the commission's recommendations for the defense budget for the next decade without addressing the career service model in its entirety, including the budgetary bridging pension."[21] In doing so, they expose a clear flaw in the report and, in turn, raise questions about its validity.

Other Sections About Force Building

Unlike its predecessors, the Nagel Commission delves into detailed recommendations on procurement, where a "both-and" approach is also evident. Since the specific projects it prioritizes are not explicitly included in the report, it is difficult to assess them individually within this framework. However, even the information presented in the report raises many questions.

For example, regarding the development of aerial capabilities, the commission notes that the government recently decided to procure two new fighter squadrons (F-35 and F-15IA) and states that this acquisition "greatly improves the situation until the middle of the next decade" (as these aircraft will only gradually arrive in Israel starting in 2031). At the same time, the report continues by stating that "to maintain the scope of the order of battle and avoid dropping below 'red lines,' it will likely be necessary to procure 2–3 additional fighter squadrons, which would arrive in Israel between 2035 and 2040. The decision, of course, also depends on the size of the US aid package and the scale of the unmanned aerial force."[22]

In addition, the commission recommends expanding the procurement deal to include 12 new transport helicopters, a purchase the United States has already approved. However, according to the commission, this deal should only be finalized after the signing of the next US aid agreement. The working assumption in the report is that the aid package will remain similar in size to the current one—$3.3 billion per year in "regular" aid, with an additional $0.5 billion earmarked for missile and rocket defense.

The total cost of these recommendations, their implementation, and their conceptual validity all remain in question. The recently signed deal for a single F-15I squadron alone is estimated at $5.2 billion.[23] If we accept the commission's own assumption that the next US aid agreement (covering the years 2029–2038) "will be identical in size and in terms to the previous agreement,"[24] then purchasing "2–3 squadrons" would, on its own, consume anywhere between a quarter to more than 40 percent of the entire aid package for that

[20] Locker Commission Report, pp. 42–48.
[21] Nagel Commission Report, p. 87.
[22] Nagel Commission Report, p. 60.
[23] Lilach Shoval, "A Huge Deal: Israel Purchases 25 Advanced F-15 Planes for 5.2 Billion Dollars," *Israel Hayom*, November 7, 2024, https://www.israelhayom.co.il/news/defense/article/16739128
[24] Nagel Commission Report, p. 59.

decade. And this is without factoring in the expansion of the helicopter deal or the commission's own statement that "the next agreement (which has yet to be signed) is expected to be nearly 50 percent more restrictive."[25]

The seemingly casual remark about "the scale of the unmanned aerial force" is the report's only reference to a critical technological and doctrinal question that air forces worldwide are grappling with—what is the right balance between manned and unmanned platforms, given the rapid developments in this field?

But the commission does not stop there. It also recommends establishing a "missile corps," or in its own words: "increasing investment in the development of capabilities that are significantly cheaper than those presented to us (although they will not be 'cheap' in absolute terms) for long-range ground-based munitions."[26] Here too, at least based on the unclassified report, there is no clear prioritization or overarching conceptual justification that acknowledges the need to define priorities based on an operational concept and budgetary constraints. This approach is evident in many other sections of the report addressing additional capabilities, raising serious questions about the overall cost of the recommendations and the feasibility of their implementation.

The same applies to other recommendations, most of which can be justified on their own, such as increasing Israel's munitions independence and fortifying and moving critical infrastructure underground. These are all important security concerns. However, without a well-founded assessment of available resources and expenditures, and without clear guidelines for prioritization, they remain little more than a "wish list" that does not necessarily align with economic realities and is not grounded in a security doctrine that allows for distinguishing between what is essential and what is less so.

Macro-Economic Significance and Resources to Increase the Budget

The budget increase recommended by the Nagel Commission for the defense budget, excluding US aid, is unprecedented: no less than 133 billion shekels over ten years for force buildup and enhanced security operations, with at least 80 billion designated for force buildup. It is important to note that this increase comes in addition to 40 billion shekels over ten years, which had already been agreed upon between the Ministry of Finance and the IDF before the war, as well as 82.4 billion shekels approved for force buildup during the war (according to the commission's report, page 53; in the table on page 54, 62.4 billion is allocated over seven years from 2025 to 2031).

This budget increase is in addition to the significant increase over the past year, a large portion of which was allocated for stockpile replenishment. By the end of June 2024 alone, 23.9 billion shekels had been spent on ammunition and interceptors, according to the financial advisor to the chief of staff.[27]

[25] Ibid.
[26] Nagel Commission Report, p. 93.
[27] Financial advisor to the chief of staff, presentation at the conference of the Israeli Economic Association, June 2024.

That is to say, in total, this represents an increase of approximately 275 billion shekels over a decade for the defense budget beyond the "working baseline" from 2025 onward, with more than 200 billion shekels allocated specifically for force buildup. According to the commission's recommendations, the average annual budget for these years would rise from 67.3 billion shekels per year ("working baseline") to 96.6 billion, an increase of almost 50 percent.

During discussions, commission members noted that even this proposed amount is significantly lower than what the IDF requested, even at its lowest level of operational readiness ("essential baseline"). However, the IDF's estimates regarding its needs do not provide a reliable basis for assessment; naturally, the military views its requirements through its own perspective and does not account for broader considerations or alternative approaches to the thinking that shaped its "shopping list." Such a basis can only be established after an in-depth discussion on security doctrine and the operational concept derived from it—both of which, as noted, are lacking, and the commission's attempt to present them is insufficient.

Based on an analysis in terms of gross domestic product (GDP), if the commission's recommendations are implemented, direct defense spending in 2026 will reach approximately 5.5 percent of GDP. While Israel's economy has sustained much higher defense expenditures in the past, claims of another "lost decade" are not supported by the data. However, the lack of clear funding sources for this expenditure—aside from recommendations such as "avoiding tax reductions" and "maintaining a reasonable deficit-to-GDP ratio," in addition to the flaws in the expenditure recommendations themselves—raises further doubts about the quality of the commission's analysis that led to its recommendations and the feasibility of their implementation.

For 2025, in which the commission recommends a "net" defense budget of 123 billion shekels, it proposes covering the additional expenditure for force buildup by utilizing budgetary reserves set aside for a potential escalation in combat and the continued evacuation of residents. This measure alone would raise the state budget deficit from 4.4 percent, as approved in the current budget, to 4.9 percent.

Regarding the long term, the commission writes that it is essential to maintain a stable and then declining debt-to-GDP ratio. It also states that it chose not to prioritize among the Ministry of Finance's proposed funding sources, "mainly due to capacity constraints and with the understanding that the Ministry of Finance and the Bank of Israel have a comprehensive view of the economic picture and the feasibility of implementing each proposal."[28] The entire section on "possible sources of funding for the increase in the defense budget" is less than one page. It also assumes an annual economic growth rate of five percent. Given the significant discrepancy between the projections in the 2024 budget and actual developments, there is real concern this assumption will not materialize. If the commission's proposed

[28] Nagel Commission Report, p. 58.

defense budget framework is upheld, it may necessitate severe cuts to civilian expenditures, significantly harming essential sectors.

Additionally, historical experience shows that the defense establishment generally opposes, and often successfully resists, a declining trajectory of defense expenditures, as recommended by the Nagel Commission starting from the fourth year of its proposed framework. A military that has expanded and grown—particularly with the commission's recommendations on human resources, which alone call for adding thousands of personnel to career service and even to the Ministry of Defense—struggles to scale back. This was evident between 2007 and 2013, when the "Brodet Framework" was implemented.

Efficiency

At the time of its operation, the Brodet Commission took a practical approach to funding the increased budget plan it recommended. It did not address force building or the operational concept but rather determined that "efficiency improvements in the budget are essential, as they can help address some of the needs."[29] It then dedicated approximately 30 pages to detailing specific areas where the military could improve efficiency and the total amount of savings required—30 billion shekels over ten years, about two-thirds of the additional budget it proposed. The Brodet Commission did not hesitate to address sensitive issues such as pensions, civilianization, and the military service model—topics that the Nagel Commission largely avoided. A similar approach was taken by the Locker Commission, whose recommendations faced strong opposition from the Minister of Defense and the IDF leadership but were, in practice, partially implemented.

In contrast, the word "efficiency" appears in the Nagel Report only three times—without any concrete context—and in one instance in reference to increasing the number of personnel. The total number of additional positions recommended by the commission across the military and the entire defense establishment amounts to thousands, including at least 250 new positions in the Rehabilitation and Families Department. The report includes a section discussing "possible additional sources," but all the proposals in it focus on "more" (such as removing planning restrictions) rather than placing any demands on the system itself to improve efficiency.

Regarding transparency and oversight—especially crucial in times of sharp budget increases—the Nagel Commission aligned itself with the military's position, which opposes subjecting the defense budget to the same approval process as other government budgets that require authorization from the accountant general at the Ministry of Finance. The commission was divided on this issue, with no less than a third of its members issuing a minority opinion calling for greater transparency and oversight by the Ministry of Finance over the defense budget—the largest and least regulated of all government budgets.

Conclusion

It appears that the main challenge faced by the Nagel Commission was the mismatch between the unprecedented breadth of its mandate and the limited timeframe in which it operated.

[29] Brodet Commission Report, p. 99.

No matter how diligent and qualified its members may be, a commission cannot replace the work of the cabinet, the government, the Ministries of Defense and Finance, and the IDF. As a result, the situation created an inherent contradiction between the data on which the commission relied—such as the lack of definitive lessons from the war—and the validity of its analysis, particularly when compared to the specificity and decisiveness of its conclusions.

From an economic perspective, the commission avoided addressing fundamental questions regarding funding sources and priorities. Instead, its members merely refrained from approving all of the IDF's requests, which, by nature, represent a wish list rather than strictly necessary requirements. While making controversial determinations on security doctrine and force-building, the commission sidestepped critical issues such as Haredi conscription, pensions, career service models, funding mechanisms, the need for efficiency improvements, and financial oversight—all of which are essential considerations when proposing solutions to the defense budget challenge.

Previous commissions, which worked over a longer period and with a much narrower scope, produced far more viable models. Yet, this did not prevent fierce debates over the implementation of their conclusions, nor did it prevent the failure to implement many of them. The flaws in the Nagel Report and the prime minister's approach to the commission—reflected in its mandate and the timeline given—raise doubts about whether its recommendations will fare any better. More likely, as in the past, the Ministry of Finance and the defense establishment will conduct their own discussions to determine the trajectory of the defense budget.

Ideally, such discussions should not have been rushed; rather, they should be based on well-founded conclusions drawn from the significant changes in the regional security landscape over the past year, the lessons of the war, and the broader public debate in Israel, which affects the people's army model. Furthermore, before making decisions on procurement, force buildup, human resources, and budget allocation, a proper process should be undertaken to formulate and approve a national security doctrine and an operational concept for the IDF.

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