



State of Israel  
State Comptroller and Ombudsman  
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# The Israeli Burial System

Abstract



# The Israeli Burial System

## Background

The right to be buried is a fundamental right embodying numerous ethical values, including the inherent human right to be interred with dignity in accordance with one's faith. The Jewish Religious Services Law [Consolidated Version], 1971 (Religious Services Law), authorizes the Ministry of Religious Services (the Ministry) to regulate the activities of burial entities as well as the sale and purchase of burial plots. According to the law's implementing regulations, burials must be carried out by entities with a burial license, and burials are exempt from payment with the exception of an amount set for certain plots which aren't exempt from payment. The majority of funding for future cemetery development derives primarily from the fees that burial entities are permitted to charge the public for the sale of burial plots. Most of the land for burial is allocated by the state to the burial entity or to the local municipality for a symbolic lease fee through the Israel Lands Authority (ILA). The National Insurance Institute (NII) pays the burial entities a burial fee to finance burial day expenses and for cemetery maintenance. Due to a land shortage, several government decisions and a national outline plan for cemeteries (NOP 19) have determined that saturated burial (multi-layered) should be preferred over field burial. According to the law, burials should be carried out on grounds designated for this purpose in accordance with a detailed zoning plan.

## Key figures

**44,000**

number of deceased per year in Israel

**940**

active cemeteries in Israel

**577**

licensed burial entities

**12,400**

dunams (1240 hectares): the total area in use for burials in Israel

**21%**

percentage of deceased buried in saturated burial from 2015-2017 (in three of the four cemeteries, where a large number of deceased were buried, the rate was between 55% and 81%)



## The price of burial plots in Israel

**NIS 0**

payment for a burial plot for a deceased in a plot exempt from payment

**NIS 3,712**

minimum price for a plot purchased while alive

**NIS 15,361**

maximum price for a plot purchased while alive

**NIS 20,000**

minimum price charged in practice for an exceptional burial plot

**NIS 12,000**

minimum price charged in practice for a burial plot in a closed cemetery

**NIS 80,000**

maximum price charged in practice for an exceptional burial plot


**NIS 80,000**

maximum price charged in practice for a burial plot in a closed cemetery

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## Scope

 From February to October 2018, the State Comptroller's Office examined the provision of burial services in Israel to Jews and other religious groups. The audit was carried out at the Ministry of Religious Services, the National Insurance Institute, the Planning Administration, and the regional planning bureaus in the Ministry of Finance, the Israel Lands Authority, the Ministry of Health, the Foreign Ministry, the Department of Religious Groups in the Interior Ministry, and at Jewish and non-Jewish burial entities. Supplemental examinations were performed at the Ministry of Finance, the Justice Ministry, the Population and Immigration Authority, and the Israel Police. In order to conduct the audit, the State Comptroller's Office sent audit questionnaires to all the burial entities that the State Comptroller declared to be subject to audit.

### 1. Regulating the provision of burial services

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## Key Findings




-  The Ministry of Religious Services (the Ministry) has yet to complete the legislative procedures that it believes are required to regulate many matters pertaining to burial.
-  The Ministry did not fully implement government decisions on saturated burial in coordination with other entities. In the 30 largest cemeteries, some 64% of deceased were buried in a Jewish or civil burial. In 17 of them, "saturated" burial was not performed at all from 2015 to 2017. We note that in three of the four cemeteries where a large number of deceased were buried, the rate of saturated burial was between 55% to 81%.
-  In addition to 577 licensed burial entities operating in the period reviewed, dozens of burial entities operated without a valid Ministry license. The Ministry has not taken sufficient action to deal with the matter together with law enforcement bodies.
-  The license renewal process, especially for small burial entities, was found to contain duplications, constituting a bureaucratic burden on applicants.



During the audit, the Ministry made progress in computerizing burial work processes, including computerizing the burial license issuance process.

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## Key recommendations



-  The Ministry must work to promote the Burial Services Bill and solve disputes with other ministries.
-  Together with other relevant enforcement bodies, the Ministry must formulate a plan of action to eliminate the instances of unlicensed burial.
-  The Ministry must ensure that the process of reducing the regulatory burden on applicants for licenses goes ahead as planned, including the extension of licenses to a period of five years. We recommend re-examining the scope of documentation required in order to avoid duplicate documentation submission requirements and duplication in checking documentation.

## 2. Exceptional burial plots

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### Key Findings



-  Even though they had previously been declared closed, we found three cemeteries where approximately 4,500 burial plots with a value of roughly NIS 141 million were sold. These cemeteries did not allow burials in plots for the general public which are exempt from payment.
-  The NII allowed two burial entities, controlling several cemeteries: to convert around 4,800 lots between the cemeteries under their control, to change the status of plots in one cemetery where there is high demand for cost-exempt plots. Consequently burial plots designated as free of charge were converted to exceptional plots that can be sold at a high price. This maximized the revenue potential of the burial entities from the sale of exceptional plots while reducing the supply of cost-exempt plots in cemeteries with high demand for plots. The funds were designated to finance cemetery development costs.

- ❗ For special burial plots (closed cemeteries and exceptional plots) no fee has been determined by law. In seven burial entities, amounts in excess of 200% of the rate of the fee for purchasing a burial plot while still alive were charged; these amounts ranged from NIS 30,000 to NIS 50,000 for closed plots, and NIS 22,500 to NIS 80,000 for exceptional plots, without any cost analysis by the burial entities or any supervision by the regulatory agencies.

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## Key recommendations

- 💡 The NII must periodically examine the number of plots sold in closed cemeteries after their closure and the number of free plots remaining in them. The Ministry of Religious Services should recommend to the Minister that he consider the annulling the declaration of cemeteries as closed if it is possible to conduct burials within them beyond what has been determined by internal NII procedures.
- 💡 The NII must instruct the burial entities to stop selling the public exceptional plots that were authorized in violation of regulations and allocate them as exempt burial plots; it should also conduct an audit of the burial entities in this regard.
- 💡 For burial in closed and exceptional plots, burial entities should charge a justifiable, reasonable, proportionate fee, in which development costs will be taken into account in view of the importance of allowing a citizen who wishes so to be buried next to his loved one in an exempt plot. We recommend that the Ministry of Religious Services consider regulating this matter in a manner that determines a price ceiling for exceptional plots and plots in closed cemeteries while considering the various burial entities development needs.

## 3. Burial of overseas residents in Israel

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### Key Findings

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The burials of about 20% of those who passed away overseas (1,073 of 5,416), authorized by the Ministry of Foreign Affairs for burial in Israel between 2015 and 2017, were handled by seven unlicensed burial entities.



During the audit, the Ministry issued two director general circulars with regard to burials containing guidelines for setting the maximum fee for the sale of a burial plots to overseas residents.

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## Key recommendations

-  Prior to authorizing the burial of a deceased in Israel, the Ministry of Foreign Affairs must ensure that the deceased is buried by a burial entity holding a valid burial license issued by the Ministry for Religious Services.
-  All entities engaged in burial in Israel must stop the practice of bringing deceased to Israel for burial by burial entities not holding a valid license.

### 4. The necessity of examining the suitability of the financing model to meet the burial entities' development needs


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## Key Findings

-  According to the model used for decades, the burial entity should finance the development and maintenance of cemeteries under its responsibility from its revenue. This model provides the burial entity an incentive to increase its revenue from the sale of exceptional burial plots (and similar income sources) in order to finance general development costs, especially in light of the increase in cost as a result of the transition to saturated burials.

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## Key recommendations

-  All relevant entities - the NII, the Ministry of Religious Services, and the Ministry of Finance - must re-examine the financing model for development and maintenance of cemeteries. As part of this re-examination, it is necessary to consider whether the model fits current needs or whether it needs to be improved and supplemented. It is necessary to take into account the reasonability, proportionality, and equality of the public's and the state's needs, current costs, and the financial capabilities of the burial entities.



## 5. Planning burial land, allocating them to burial entities, and supervising their use

### Key Findings




-  In the following decades, a shortfall of 1.5 million burial plots is forecasted for the central and Tel Aviv regions.
-  The Planning Administration has not completed preparing plans to provide the public with long term burial solutions. It has not instructed regional planning bureaus to create region-wide plans for long term burial solutions.
-  The Planning Administration does not have an assessment of the detailed planning status of cemeteries in Israel regarding the suitability of cemeteries to the public's needs, including the issue of accessibility. Only 24% of cemeteries have approved detailed plans.
-  Burial entities conducted burials on land prior to its designation as a burial site and prior to the land being allocated to them. Enforcement authorities have incomplete information regarding planning and building code violations related to burial and they rarely use enforcement tools.
-  We found building code violations connected to burial operations, some on the scale of thousands of burial plots, on land that is not designated for burials and extending to territory outside of the cemetery. Sometimes, these incursions impede other development plans for the land, for example transport and residential uses.
-  A questionnaire distributed to all the burial entities found that 52% of the cemeteries had no disabled parking spots. We found cemeteries where accessibility has deteriorated, over the years, as burial plots were constructed on paths designated for cemetery visitors.
-  The planning bureau in Judea and Samaria lacks the necessary information for planning burials for the Jewish population of Judea and Samaria. Furthermore, burial solutions for many Jewish residents of Judea and Samaria are not regulated, and it was found that only 12 of 60 communities audited had organized cemeteries. The lack of a burial solution is pressing in two large communities - Beitar Illit and Modiin Illit.



The Ministry has added to the funding criteria the possibility of receiving support for planning and carrying out adaptations needed to provide handicapped access.

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## Key recommendations



-  The Planning Administration must complete a prioritized program to map the planning status of all cemeteries where burials take place based on the size of cemeteries and the number of burials that take place in them. The Civil Administration must complete the preparation of a survey to locate areas to establish cemeteries, examine the full complement of burial needs, and prepare a regional cemetery zoning plan. Until a formal plan has been implemented, we suggest considering, in coordination with the Ministry of Religious Services, formulating burial arrangements for local residents among municipalities that have cemeteries within their jurisdictions and those that don't.
-  Enforcement authorities, primarily the department for the enforcement of land laws and the national enforcement unit, must coordinate their efforts to promote enforcement and to establish aspects of designated enforcement policy regarding zoning and construction code violations concerning burial.
-  The Ministry must review the current situation with regard to handicapped accessibility to cemeteries and require burial entities to prepare plans to improve accessibility and assist them in implementation.

## 6. Burial fees

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## Key Findings



-  Welfare ministers have not updated burial allowances as required by the government decision of May 2013.
-  Burial entities do not receive burial allowances from the NII for a significant number of deceased (7.5%). The NII and some of the burial entities audited did not act proactively to ensure full utilization of the right to receive burial allowances.

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## Key recommendations

-  The Minister of Welfare and the NII must, without further delay, complete the process of updating burial allowances, taking into account new burial methods and the possible economic impact of regulatory provisions added since the economic study carried out in 2007.
-  The burial entities must work systematically and in cooperation with the NII to fully utilize their right to receive burial allowances.

## 7. Service to the public

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### Key Findings

-  The maintenance of ancient burial sites in Israel requires improvement.
-  Burial entities have not kept adjacent plots for relatives of the deceased, not even for the period of time required by the Jewish Religious Services Law, i.e. 45 days.
-  The Ministry of Religious Services and the Ministry of Health have not ensured that burial entities adhere to guidelines regarding the requirement to vaccinate ritual body cleansers. In all the burial entities that we audited, we found that the ritual cleansers were not vaccinated as required. Only some cemeteries have allocated means to ensure the health of the ritual cleansers, e.g. single use gloves and aprons, anti-bacterial soap for washing hands, and a shower for use after ritual cleansing.



The Ministry published a procedure regarding the burial of stillbirths, fetuses, infants, and children.

The Ministry published a procedure for the professional training of burial workers.




The forum of burial societies (Hevrot Kadisha) established and operates a call center to provide information and assistance in the removal of the deceased.

During the audit, the Ministry issued a director general circular with guidelines for the vaccination of ritual cleansers and the operations of ritual cleansing facilities.

The Ministry initiated an amendment to the Jewish Religious Services Law (2016) with regard to the sale of services and products at the time of removal of the deceased.

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## Key recommendations



-  The Burial Department at the Ministry for Religious Services must articulate a policy on ancient cemeteries for local authorities or any other entity decided upon, and supervise its execution.
-  The Ministry of Religious Services must determine the tools and means to monitor how burial entities handle the issue of upholding family members' right to purchase the burial plot adjacent to the burial plot of their loved one.
-  The Ministry of Religious Services and the Ministry of Health must ensure that burial entities adhere to guidelines regarding the requirement to vaccinate ritual body cleansers.

## 8. Burial services in and around Jerusalem

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### Key Findings





-  Burial entities in Jerusalem limit the burial services they provide and the possibility to purchase a burial plot for a deceased or by the living, based on their discretion.
-  The conditions of the buildings and adjacent facilities for burial in Jerusalem require improvement.



The Jewish Cemeteries Council in Jerusalem reported that it is currently renovating the Shamgar Cemetery in Jerusalem.

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## Key recommendations

-  The Ministry must instruct the burial entities to set standards by which burial plots designated for field burial are to be allocated to residents of Jerusalem, in a way that upholds the principle of equality and prevents discrimination against persons who do not belong to the community that the burial entities serve.
-  The Jewish Cemeteries Council in Jerusalem, the Jerusalem Municipality and the Ministry of Religious Services must map accompanying burial services provided by cemeteries in Jerusalem and formulate a plan to correct irregularities raised by the audit.

## 9. Burial services for non-Jewish communities

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### Key Findings





-  Burial in non-Jewish communities has not been regulated. Neither the powers of the Non-Jewish Department of the Ministry of the Interior (Religious Communities Department) as the regulating body nor the responsibility of another binding entity in this matter, including local authorities, have been defined.
-  In some cemeteries of non-Jewish communities there is a lack of basic facilities for visitors; maintenance is poor, the placement of graves is not regulated, and graves are sometimes placed in a way that wastes land resources and are inaccessible to the public, and all the more so to people with limited mobility. We found that only one-quarter of graves examined, not managed by a licenses burial entity, were accessible by paths.
-  Whenever burial entities are not involved in burial and preparation for burial, responsibility for burial is left to those taking care of the deceased, usually their families. However, no entity has been authorized to instruct families with regard to precautionary health measures.



The Religious Communities Department at the Ministry is working on allocating budgets to develop cemeteries for non-Jewish communities providing budgetary assistance. In April 2012, NIS 6 million was allocated for a period of three years.

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## Key recommendations

-  The Office of the State Comptroller recommends that the Ministry of the Interior and the Ministry of Religious Services work to regulate the issue of the burial of deceased from non-Jewish communities; we also recommend defining the powers of the Religious Communities Department at the Ministry of the Interior with regard to the regulation of burial of members of non-Jewish communities.
-  The Religious Communities Department must continue its efforts to increase the number of authorized burial entities among non-Jewish communities.
-  Until the obligations regarding burial of members of non-Jewish communities are regulated through authorized entities, we expect local authorities to exercise their authority to ensure that burial in cemeteries in their jurisdiction is regulated and that utilization of land therein is maximized.
-  The Religious Communities Department must work to adapt and implement existing public health regulations in coordination with the Ministry of Health in all aspects regarding the burial of members of non-Jewish communities.

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## Summary

In this audit, we checked many aspects of the burial service apparatus in Israel and of the state entities involved in the matter: The Israel Lands Authority, the Planning Administration, the Ministry of Religious Services, the National Insurance Institute, and the Ministry of the Interior. The audit findings indicate flaws in the work of these entities, in the operation of burial services, in allocation of land for burial, and in supervision and monitoring of the field. The flaws listed in the report impinged on the dignity of the deceased and harmed their families, both financially and in terms of poor public service.

The importance of preserving the dignity of the deceased is a universal convention of all nations and religions, each in its unique way. The State of Israel allocates extensive resources to provide the public with burial services at a satisfactory level in their time of loss. This report emphasizes the need for all relevant entities to study and correct the findings raised by the audit so that each person can, according to his or her beliefs and practices, realize the fundamental right on which this burial system is based.

The project initiated by the *Kehilat Yerushalaim* Burial Society to construct an underground saturated burial tunnel at the Har Hamenuhot cemetery in Jerusalem



Photo: Audit team, State Comptroller's Office, May 2018

