



Report of the State Comptroller of Israel | May 2024

The Ministry of Religious Services

The Burial System in Israel – Follow-up Audit



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Background

The right to be buried in a dignified manner is a fundamental human right and an element of the freedom of religion and worship administered in the State of Israel. The Ministry of Religious Services (the Ministry) is responsible for both Jewish and civil burials. Bringing the deceased for burial is carried out through about 455 entities (burial entities), and the State allocates burial land to most burial entities¹ for symbolic lease fees². The shortage of land, especially in the areas where most of Israel's population is concentrated, is a challenge that must be faced to be able to provide burial grounds for future generations as well. Until the early 1990s, burials among the Jewish population were carried out using the method of one deceased per plot³ (field burial). From the end of the 20th century, burial methods for a more efficient land use were gradually developed, (saturated burial⁴). Over the years, the governments have promoted resolutions regarding saturated burial and increased the number of people buried in each plot of land. This significant move reflects an essential conceptual change regarding customary burial methods to optimally and efficiently exhaust the land intended for burial.

- 1 Organizations for burial that deal with bringing the deceased for burial such as the forum of burial societies (Hevrot Kadisha), burial corporations and some of the religious councils.
- 2 Through the Israel Lands Authority (ILA) or the local authority. In accordance with the Israel Lands Council resolutions.
- 3 Burial in the ground, one burial plot next to another.
- 4 Multiplied burial – burial in the depth of the ground of few bodies one above the other; Sanhedrin burial (alcoves) – burial inside alcoves carved into the wall; Multi-level burial – burial in a multi-story structure; Supra burial – adding a burial plot on top of an existing field burial plot; Burial in ossuaries (burial of the Land of Israel) – a method that was used in the past (also called "bone collecting") and in which the dead were buried in the ground or in an alcove carved in a cave and after about a year their bones were collected and placed in a small coffin. The small coffin was buried in designated structures, usually burial caves.



Key Figures

**about
51,000**

the annual number of deaths in Israel

**about
12,400
Dunam**

the total area where burials in active and inactive cemeteries were made according to the Survey of Israel (SOI) mapping between May 2015 and July 2018

**about 8.5
million**

the anticipated number of additional deaths until the end of the century

**NIS
20–80
thousand**

the tariff of some burial entities in 2015–2018 for exceptional burial plots, as stated in the previous report

**about
35%**

the saturated burial rate in 2022. This rate is double the rate in 2012 – 17%

about 370

the density of burial plots per dunam in the field burial method compared to about 740 in a multiplied burial of two in a plot and about 1,500 in a multi-level burial

**about
6,800**


the number of deaths among the Arab public in 2021, for which the Ministry of Interior did not regulate the burial of the non-Jewish denominations under the law and powers of the Religious Denominations Division

5


of the ten largest burial entities do not publish tariffs on their website



Audit Actions

 In 2020, the State Comptroller Office published a comprehensive report on the "Burial System in Israel" (the previous report or previous audit) regarding the burial services provided to Jewish citizens and members of other denominations. From February to July 2023, the State Comptroller's Office performed a follow-up audit on the rectification of deficiencies and the implementation of recommendations noted in the previous report (the follow-up audit). The follow-up audit focused on land planning for burial; the performance of saturated burial; the adaptation of the financing model to the development needs of the burial entities, including the determination of burial tariffs for plots sold to the public; the regulation of burial services and, among other things, also the regulation for non-Jewish denominations and the update of burial fees by the National Insurance Institute (NII). The follow-up audit was conducted at the Ministry of Religious Services, at the NII, and the Ministry of Interior – in the Planning Administration and the Senior Division for Religious Denominations. Completion examinations were conducted at the Ministry of Finance and the Israel Lands Authority (ILA).

Key Findings

 **Land Planning for Burials** – the previous audit raised that as of its end date, the State of Israel was not prepared to handle burial needs where the lack of burial grounds is most severe. **The follow-up audit found that the deficiency was rectified to a small extent.** In March 2020, the National Council decided to promote Change No. 2 to the National Outline Plan (NOP) 1 – determining the density in new cemeteries, and in June 2020, it decided to promote Change No. 18 to the NOP 1 – increasing the density of burials in areas that have not yet been realized in existing cemeteries. However, following the government's resolution from March 2023 regarding the Ministerial Committee on Burial Matters, the Planning Administration stopped the changes. The follow-up audit further found, as was found in the previous audit, that the State of Israel is still not prepared to handle the growing burial needs where the lack of burial grounds is most severe. The expected change compared to previous government resolutions that began with the trend of densifying the burial grounds and avoiding field burials, which are "wasteful of land," could lead Israel to a severe shortage of burial grounds in general, and in high-demand areas in particular. From a long-term perspective, this predicament may also extend to the peripheral areas and the outskirts of the cities, although at this time, at least in part, still have vacant land areas. Still, these land reserves are for medium and long-term population expansion. These are large areas of land that will



become everlasting cemeteries at the expense of developing the land and vital infrastructure. This may result in damage that will make it difficult for future generations to cope with the increase in the population and its needs.

In March 2023, during the follow-up audit period, a government resolution was adopted regarding the Ministerial Committee on Burial Matters, prioritizing field burial in places where the public demands it. This decision differs from previous government and professional authorities resolutions, according to which burial density is required for efficient land utilization, especially given the severe land shortage in the areas where most of Israel's population is concentrated.


👎 Burial Planning at the District Level – the previous audit raised that the Planning Administration, the professional body responsible for formulating the national planning policy, did not direct all the district planning bureaus to complete district-wide planning of long-term burial solutions. **The follow-up audit found that the deficiency was rectified to a small extent.** The Planning Administration did not set timetables for all the district planning bureaus to complete district-wide planning of long-term burial solutions. Moreover, since the previous audit, the Tel Aviv District and Center District Planning Administrations have made progress and have begun preparing a master plan for cemeteries in their districts for 2060, following a tender published for this purpose in 2019. The master plan was scheduled to be completed in the first half of 2021. As of August 2023, a situation state survey has been completed (phase one out of five), but the preparation of the master plan was halted due to a lack of budget. The promotion of the master plans in the other districts (North, Haifa, Jerusalem, and South) is still in the initial stage, and no progress has been made since the previous report.


👎 Information and Data Available at the Planning Administration, the Israel Land Administration (ILA), and the Ministry of Religious Services – for the Planning Administration and the planning districts to plan to adequately meet burial needs, a complete and up-to-date database should be available to them including, among other things, details regarding future needs; The number of burial plots needed in general and according to the characteristics of the population, the different religions and customs; The geographical distribution of the plots as well as a mapping of the vacant burial plots.

According to the Planning Administration's response in the previous report, it decided to prepare a comprehensive work center in the Tel Aviv and Center districts to examine the available areas and burial needs according to the types of the population. Furthermore, in the Planning Administration's response included in the Prime Minister's comments to the previous report, it stated that as part of the staff work it is conducting to update the NOP, among other things, the scope of the available burial areas was examined, to obtain data on the existing burial reserves.


The follow-up audit found that the deficiency was rectified to a small extent.

In 2022, the Ministry of Religious Services established an inter-ministerial team to resolve the burial crisis (the Inter-Ministerial Team). According to the Team's conclusions from December 2022, the lack of mapping of cemetery occupancy is a real and significant obstacle to forward-looking strategic planning. Moreover, the Ministry of Religious Services does not analyze the data sent to it by burial entities on the inventory of available land for burial and the available burial plots as part of the license renewal application; therefore, it lacks cemetery, district and a nationwide status report. Without mapping the inventory of vacant burial plots, the Planning Administration's and ILA's ability to complete the planning of long-term burial solutions is impaired.

 **Carrying Out Saturated Burial** – the previous audit found that the Ministry of Religious Services did not implement its obligation established in the government's resolution to carry out saturated burials at a specific rate and did not instruct the burial entities accordingly. Moreover, the Ministry did not instruct all burial entities to implement the government's resolution. **The follow-up audit found that the deficiency was rectified to a small extent.** While the rate of saturated burial is on the rise, from 17% in 2012 to 35% in 2022, indicating the implementation of previous government resolutions in this regard, the Ministry of Religious Services did not address in its instructions the obligation established in government resolutions to carry out saturated burial at a specific rate, and, did not instruct the burial entities to act accordingly. Moreover, according to the Planning Administration, there is no supervision and monitoring of the actual burial density in the cemeteries to ensure compliance with the statutory guidelines.

 **The Financing Model for Development Expenses of Cemeteries** – in a compromise agreement from 1976 between the Forum of Burial Societies (Hevrot Kadisha) and the State, a model was established according to which the burial entities would finance the future development expenses of their cemeteries out of the payments they were allowed to collect from the public (the financing model). The State would continue to pay the burial expenses and help the burial entities to obtain lands for use as cemeteries or help finance their purchase.

The previous audit found that the regulatory bodies – the Ministry of Religious Services, the NII, and the Ministry of Finance – did not examine the suitability of the financing model for the development needs of the burial entities and the changes that have occurred since then in burial patterns, including the increase in the use of saturated burial and the associated costs. **The follow-up audit found that the deficiency was rectified to a small extent since**, as of the audit's end date, the Ministry of Religious Services had considered a new financing model but had not finished the financial work.

 **Burial Tariff for Closed Plots and Exceptional Plots** – usually, every deceased in Israel or a resident of Israel is entitled to be buried free of charge in the cemetery in his area of residence. Sometimes, the public purchases burial plots that burial entities were



allowed to sell: plots sold to a live person (at the tariff outlined in the Religious Services Law), plots in a cemetery that has been declared closed (a closed cemetery or closed plots), plots in territories agreed upon between the NII and a burial entity (exceptional plots) and plots for the burial of foreign residents who did not pass away in Israel.

The previous report raised that the law and its regulations do not set a maximum tariff for burial in closed or exceptional plots. **The follow-up audit found that the deficiency was rectified to a small extent.** In January 2022, the Ministry of Religious Services published a CEO circular on "Guidelines for exceptional plot tariff." Still, in May 2022, at a hearing held by the Ministry due to arguments raised by the Forum of Burial Societies (Hevrot Kadisha), it resolved to conduct an additional financial review. It stated that until the end of further review, the Hevrot Kadisha will operate according to the existing definition of an exceptional plot tariff, which has not yet been updated. Until September 2023, over a year since the hearing it held (in May 2022), the Ministry did not conduct the additional financial review as it had stipulated. As of the audit end date in July 2023, there is no maximum tariff for burial in exceptional plots unless it is a burial plot purchased when the person was alive. Thus, those who wish to bury their dead in an exceptional plot or a closed cemetery must pay any amount the burial entity charges at its discretion. In the previous report, the tariff of some burial entities for 2015–2018 for exceptional plots were presented, which ranged from NIS 20,000 to NIS 80,000 at that time. From the examination of the financial reports of the ten burial entities that carried out the most significant number of burials for 2021⁵, their income from the sale of burial plots to the public (while the person is alive and in exceptional and closed plots) was about NIS 290 million that year⁶.

📌 Regulation of the Burial Services (legislation of a dedicated law on burial) – the previous audit raised that there is no dedicated law on Jewish burial, which is the most common burial in Israel. As of November 2019, the Ministry of Religious Services has not yet promoted the bill since the beginning in 2010. **The follow-up audit found that the deficiency was rectified to a small extent.** The Ministry of Religious Services' last update to the burial bill was in 2019, and there has been no progress since then. Therefore, various laws still apply to Jewish burial, and many governing bodies and regulators deal with it, impacting the effectiveness of their activities and the service they provide to the public with no coordination between them. Furthermore, the Ministry of Religious Services lacks adequate supervision and enforcement tools.

📌 Regulating Burial Services for Non-Jewish Denominations – in October 2003, the government authorized the Division for Non-Jewish Denominations in the Ministry of Interior (the Religious Denominations Division) to provide religious services for non-Jewish denominations. The previous audit found that the rules outlined in the law and

5 From the financial statements for 2021, except for four companies whose reports were audited reports for 2022.

6 Three of the ten largest ones are religious councils.







regulations to ensure proper service to the public, burial in maintained burial sites, maintaining the dignity of the dead, and carrying out the burial while preserving state lands according to their designated use apply only to the burial of Jews and do not apply to the burial of members of other denominations. Thus, the Religious Denominations Division's authority as the regulator of burial was not defined. **The follow-up audit found that the deficiency was not rectified.** The Ministry of Interior did not regulate in law the burial of non-Jewish denominations or the powers of the Religious Denominations Division. Moreover, the Ministry of Interior and the NII did not regulate the burial of the non-Jewish denominations through approved burial entities only, which will receive funding for burial fees from the NII and regulate burials.



Update of Burial Fees by the National Insurance Institute – according to the National Insurance Law [Consolidated Version], 1995 (the NII Law), the NII bears the costs of burial expenses (burial fees), and in 2021 it paid burial fees at about NIS 319 million. The previous audit raised that the welfare ministers did not update the burial fees as required. **The follow-up audit found that the deficiency was fully rectified.** In July 2022, the Labor and Welfare Committee approved the National Insurance Regulations (Burial Fees) draft, Amendment 2022. The update was led by the NII and with the aid of the Ministry of Religious Services.





Key Recommendations

-  It is recommended that the Ministerial Committee on Burial Matters, chaired by the Minister of Religious Services and the Minister of Construction and Housing, the Planning Administration, the Ministry of Religious Services, the ILA, and the Ministry of Finance, when deciding on the density principles of burials as determined, among other things, by previous governments, consider that by the end of the 21st century there will be over 8.5 million additional deceased (including from among the non-Jewish communities); It is further recommended that based on verified data and according to the policy to be established in the various regions of the country, they prepare an estimate as to how long the land reserves will be sufficient and that within this framework all burial alternatives increasing densities will be considered, including the costs of their implementation. It is recommended that the Ministry of Finance, the Ministry of Religious Services, and the NII establish financial incentives for burial entities and the public to encourage saturated burials that maximize the land for the benefit of future generations. Given the severe shortage of land available for development and, especially in areas of high demand for construction, burial in ossuaries (bone collecting into a small burial coffin), as was customary among the Jewish people in the past, is also suggested.
-  It is recommended that, according to the data that will be collected, the Planning Administration set principles to utilize the land optimally. These principles should be incorporated into NOP 1, and pursuant thereof, it will formulate and promote the detailed plans at the planning committees. The Planning Administration should set timetables for milestones to achieve intermediate goals for burial planning in the Dan metropolitan area, promote plans for metropolitan and regional cemeteries throughout the country, and monitor their implementation.
-  To use the land for burial efficiently for the benefit of future generations, the Ministry of Religious Services should gather the data regarding saturated burial, implement the government's policy and resolutions, and set a target for the implementation rate of saturated burial compared to field burial – at the national level and according to the characteristics of the various cemeteries. The Ministry of Religious Services should enforce burial entities to bury according to the densities required of them. Among other things, data collected from the burial entities in the "Shirat Hayam" System can be analyzed as part of the burial license renewal procedure or in a digital interface for mapping the occupancy of cemeteries. It is recommended that the Ministry consider with the Ministry of Finance and the NII the implications and the possibility of financially incentivizing the burial entities to meet the goals that will be set.
-  It is recommended that the Ministry of Religious Services finish the economic work to review the model for financing the cemeteries' development expenses, thus considering various methods of saturated burial in developing, existing, and new cemeteries, the costs

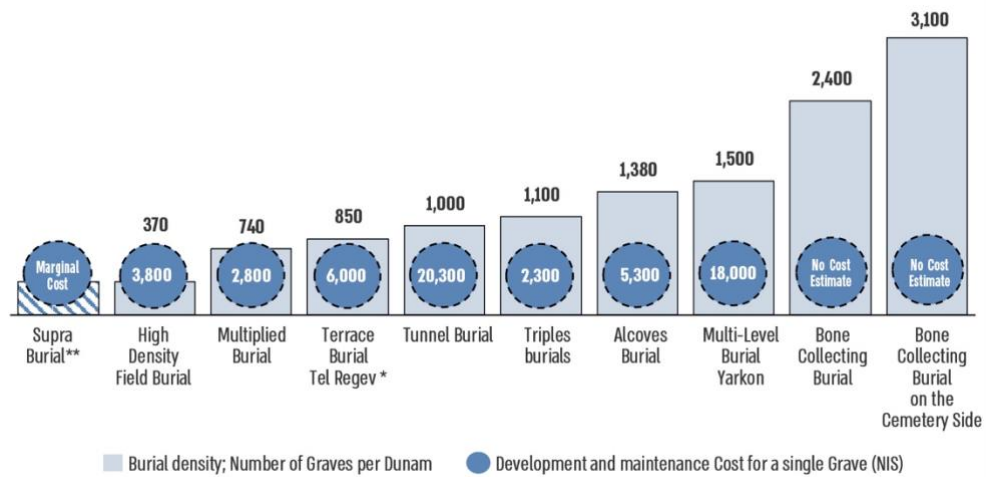


imposed on the public, and its needs. It is further recommended that the full utilization of the land be encouraged and the densities in existing cemeteries increased, given the lack of burial plots and the value of the available lands. It is further recommended that the Ministry implement the financing model as soon as possible after the completion of the financing model.

-  It is recommended that the Ministry of Religious Services determine a maximum tariff for exceptional and closed plots. It is further recommended that the NII and the Ministry of Religious Services consider formulating criteria for the declaration of a cemetery as closed and the continuation of its activity as such after hearing the positions of the burial entities and alongside the completion of an up-to-date financing model and that they maintain a control system for the implementation of the criteria and the financing model.
-  It is recommended that the Ministry of Interior regulate the burial of non-Jewish denominations and the Division's powers, including supervision and control, and also examine the need for saturated burial and infrastructure financing for this purpose.



The Number of Burial Plots per Dunam and the Cost of Development and Maintenance (in NIS) for a Single Burial Plot, According to the Type of Burial



According to the data of the Planning Administration's master plan for cemeteries, Phase II – the program from July 2022, processed by the Office of the State Comptroller (the numbers have been rounded for convenience).

* Tiered structures and vaults that form below them.

** The cost is for the addition of the additional sepulcher



Summary

In 2020, the State Comptroller Office published a comprehensive report on the "Burial System in Israel" about providing burial services to Jewish citizens and members of other denominations. The follow-up audit found that five deficiencies were rectified to a small extent; one was rectified, and one has not been rectified. The State of Israel is not yet prepared to contend with the future lack of burial grounds. The anticipated change under the government's resolution from March 2023 regarding previous government resolutions that began the trend of increasing density in the burial plots and avoiding field burials, which is "a waste of land," may result in the State of Israel being faced with a severe crisis of burial grounds in general, and in high-demand areas in particular. These are large areas of land that will become everlasting cemeteries at the expense of developing the land and vital infrastructure. This may result in damage that will make it difficult for future generations to cope with the increase in the population and its needs. It is recommended that the Ministerial Committee, chaired by the Minister of Religious Services and the Minister of Construction and Housing, the Planning Administration, the Ministry of Religious Services, the ILA, and the Ministry of Finance, set burial principles to use land optimally. This considering that by the end of the 21st century, there will be an additional 8.5 million deceased, including from among the non-Jewish denominations. Considering all burial alternatives for increased densities and implementation costs is recommended.



The Rectification Extent of the Key Deficiencies Noted in the Previous Report

The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Rectification Extent of Deficiencies Noted in the Follow-Up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Planning land for burial	The Planning Administration	The State of Israel is not prepared to handle the burial needs where the shortage of burial grounds is severe.				
Implementing saturated burial	The Ministry of Religious Services	The circulars of the Ministry of Religious Services CEO distributed over the years did not implement the government's resolutions to carry out saturated burials at a specific rate. They did not instruct the burial entities accordingly.				



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Rectification Extent of Deficiencies Noted in the Follow-Up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
The model for financing the development expenses of cemeteries	The Ministry of Religious Services	The regulatory bodies – the Ministry of Religious Services, the NII, and the Ministry of Finance – did not examine the suitability of the financing model for the development needs of the burial entities and the changes that have occurred since then in the burial patterns, including the increase in the use of saturated burial and the associated costs.				
Burial tariff for closed plots and exceptional plots	The Ministry of Religious Services	The law and its regulations do not set a maximum tariff for burials in closed or exceptional plots, and any burial entity can charge any amount in respect thereof, at its discretion.				





The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Rectification Extent of Deficiencies Noted in the Follow-Up Audit			
			Not Rectified	Slightly Rectified	Significantly Rectified	Fully Rectified
Regulation of the burial services (legislation of a dedicated law on the subject of burial)	The Ministry of Religious Services	As of November 2019, the Ministry has not yet promoted the bill.				
Regulating burial services for non-Jewish denominations	The Ministry of Interior	The fundamental rights of the non-Jewish denominations in burial are not anchored in law and are not based on a supra-norm such as legislation and secondary legislation.				
Update of the burial fees by NII	The National Insurance Institute	The ministers of welfare did not update the burial fees as required.				