

FUNCTIONS OF THE STATE AND LOCAL SELF-GOVERNMENT BODIES IN THE REGULATION OF FUNERAL SERVICES: ECONOMIC ASPECTS AND ENSURING SOCIAL STANDARDS

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Abstract. The article examines the role of the state and local authorities in regulating the funeral industry, focusing on their functions and tasks. The state acts as a guarantor of legislative regulation and supervision of compliance with standards in the field of funeral services, ensuring social standards, developing a legal framework and monitoring its implementation. Local self-government bodies are responsible for the direct implementation of these standards at the local level, ensuring the accessibility of services, financing them and organising the necessary infrastructure. Particular attention is paid to coordination between state and local authorities and the need for interaction with the private sector to ensure the quality and accessibility of services. The review includes an analysis of the legal framework and management functions aimed at ensuring the accessibility and quality of funeral services. Special attention is given to the financing mechanisms for the sector, government support programmes and co-operation with the private sector. The paper also discusses the challenges of decentralisation and its impact on the effectiveness of funeral service management. Conclusions are drawn on the need for a comprehensive approach to regulating the industry to ensure sustainable development and compliance with social standards. The authors note that the economic and social functions of the state and local authorities in regulating funeral services are essential to ensuring the accessibility and quality of funeral services for all citizens, regardless of their social and economic status. The economic functions of public administration bodies in the funeral sector are manifold. These include the financing and subsidising of funeral services, the regulation of the funeral services market, the development of infrastructure, and the attraction of investment. The social functions of public administration bodies in the funeral sector are equally diverse. These include the ensuring of equal access to services, the control over compliance with social standards, the provision of social protection in the funeral sector, and the consideration of humanitarian and ethical aspects. It is evident that the economic and social functions of the state and local self-government are directed towards the establishment of an effective system for the regulation of funeral services. This system is intended to guarantee service accessibility, adherence to quality standards, and the protection of citizens' rights. The *subject* of the present article is the definition of the economic and social functions of the state and local self-government bodies in the regulation of funeral services. *Research methods.* In the course of research into the functions of the state and local self-government bodies in the regulation of the funeral business, a variety of research methods are employed to facilitate comprehensive consideration of the legal, social, economic and managerial aspects of this sphere. These include: the method of dialectical materialism; the method of abstraction; methods of analysis and synthesis; the functional method; the system analysis method; the synergistic method; the comparative legal method; the method of interpretation and hermeneutics; the dogmatic method; the system analysis method; and the statistical method. The *purpose* of the article is to reveal the economic and social functions of the state and local self-government in the regulation of funeral services in Ukraine. *Conclusion.* The socio-economic functions of the state in the field of funeral services include a set of measures and regulatory actions aimed at providing financial support, organising and supervising the provision of funeral services and ensuring the accessibility of these services to all citizens regardless of their

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social status; the socio-economic function of local self-government bodies in regulating funeral services in Ukraine is a set of measures and administrative actions aimed at ensuring the accessibility, quality and regulation of funeral services for all social groups, as well as supporting the relevant infrastructure.

Keywords: state, local self-government bodies, funeral services, economic aspects of state regulation of funeral services, social standards of state regulation of funeral services, financing of funeral services, funeral infrastructure, availability of funeral services.

JEL Classification: H11, H30, H61, I38, R50, D72

1. Introduction

The regulation of funeral services is an important function of the state and local authorities, with a direct impact on the maintenance of social standards and social justice. Funeral services include the provision of essential services to the families of the deceased, as well as ensuring adequate infrastructure, compliance with health and environmental standards and ethical norms. The importance of this sector lies in the need to guarantee the accessibility and quality of these services to all citizens, regardless of their social status, which requires effective regulation at both national and local levels.

The study of state and local government functions in this area has become increasingly relevant in light of the social and economic challenges facing society. Many countries are developing subsidy mechanisms and setting quality and accessibility standards for funeral services to support low-income groups. In a context of economic instability and rising costs of basic services, the state must take effective measures to maintain the affordability of funeral services.

State regulation of the funeral sector also plays an important role in ensuring respect for the memory of the deceased and protecting the rights of relatives. Incorporating economic aspects into the functions of state and local government helps to maintain the stability of the funeral services market, prevents abuse and unfair competition, and upholds social and ethical standards in an area that directly affects every citizen.

Promising areas for the development of the functions of the state and local governments in the field of funeral regulation should include the following:

1. Development and maintenance of digital registers. Creation of a unified electronic register of burial sites and data on funeral services for easy access and transparency, as well as to reduce bureaucratic barriers.
2. Implementation of environmental burial standards. Popularisation of environmentally friendly burial methods (e.g., use of biodegradable materials, organic cremation) and introduction of appropriate standards to reduce environmental impact.
3. Support for alternative forms of burial. Development of opportunities for alternative forms of burial, such

as columbaria, scattering of ashes, etc., which may be important in cities with limited land.

4. Promotion of the private sector in the field of funeral services. Creation of conditions for attracting investment and competition among funeral service providers, which can improve the quality of service and reduce the cost of services for consumers.

5. Strengthening social support for low-income groups. Improvement of the mechanisms of state aid for the burial of low-income citizens, veterans and other categories in need of financial support.

6. Improvement of ethical and social standards. Development of codes of ethics for funeral service providers and strengthening of control over compliance with ethical standards, in particular in relation to the families of the deceased.

7. Ensuring the availability of funeral services. Establishing minimum standards for the quality and availability of funeral services throughout Ukraine, regardless of the size of the settlement and its economic status.

8. Expansion of educational programmes for funeral service workers. Creation of professional training and advanced training programmes for funeral service workers with a focus on ethics, psychology and customer service.

9. Creation of an insurance system for funeral expenses. Introduction of insurance mechanisms that will allow citizens to provide themselves with funeral expenses in advance, which will reduce the financial burden on families in difficult life circumstances.

10. Improvement of the legal framework. Development of new and updating of existing legal acts regulating the funeral business, in particular in the areas of licensing, certification, consumer protection and environmental standards.

1. Methodology of Research

1.1. Scientific Analysis of Works on the Research Topic

This issue has been explored by scholars who have studied the functions of the state and local governments in the field of funerals, focusing on economic aspects and social standards. These include researchers who study the state regulation of funeral

services and the socio-economic functions of the state, in particular:

S.M. Kleymenova has studied issues related to the determination of the legal nature of ritual services. It was found that funeral services have their own history of development, which is connected with the change in people's perception of death and their attitude to it. First of all, ritual services are based on certain rites of different peoples. At the same time, there are methods of burial such as inhumation and cremation. Accordingly, the choice of a set of ritual services depends on the choice of burial method. Ritual services take their place in the system of types of services. In Ukraine, relations related to the provision of funeral services are regulated by the Law of Ukraine "On Burial and Funeral Affairs", as well as subordinate legal acts, which determine the order of activity of funeral services and tariffs for funeral services. The Law of Ukraine "On Burial and Funeral Affairs" defines funeral services as services related to the organisation of the funeral and burial, as well as the arrangement of the place of burial. It can thus be extrapolated from this definition that the complex of ritual services in fact encompasses the full spectrum of actions related to the burial of the deceased. It has been established that funeral services exhibit characteristics that are indicative of all types of services. Concurrently, it is emphasised that the constitutive features of services (intangible result, synchronicity of consumption, non-saving) are characteristic of ritual services with a particular significance. A further issue that has been posited pertains to the implementation of a fundamental principle in the domain of burial rites – the principle of dignified treatment of the body of the deceased. The principle of full compliance is of the utmost importance, and must be adhered to by the main subjects involved. These individuals are entrusted with the responsibility of carrying out the deceased's wishes regarding his or her funeral. In the absence of such an expression of will, the execution of actions in compliance with the specified principle is entrusted to the persons established by law (Kleymenova, 2019); In his writings, O.V. Nedaykhlilb emphasised the importance of enhancing the material base, state regulation and support in the sphere of human activity known as the funeral business. This is of significance not only from an economic point of view, but also for the development of the socio-psychological, spiritual and moral foundations of society (Nedaykhlilb, 2017); M.A. Mykhailichenko, who was researching the issue of military burials, claimed that the normative legal acts that determine the activity of burying the dead and regulate military memorial work in Ukraine leave a number of unresolved issues regarding the identification, restoration, preservation and maintenance of military burials in proper condition. The author posited that these issues can be resolved

through the implementation of a distinct legal framework pertaining to military burials. It should clearly define: 1) the concepts of "military burials", "military cemeteries", "military plots in civilian cemeteries"; 2) the range of persons whose burials are considered military; 3) the procedure for the burial (reburial) of these persons; 4) the procedure for searching for and restoring lost military burials; 5) requirements for the improvement of military cemeteries; 6) the powers of state authorities and local self-government bodies to identify, restore, preserve, maintain and protect military burials; 7) liability for violation of this law. In this respect, it is advisable to use the experience of countries with such laws in force, in particular, the Federal Republic of Germany, the Republic of Poland, the Republic of Estonia, the Republic of Tajikistan, and Georgia (Mykhailichenko, 2021); Johnson, M., & Lee, K. – Economic Aspects of the Funeral Industry: Market Analysis and Trends (Johnson, Lee, 2020); Dison Sp Franco, Jordana Georgin, Luis Angel Villarreal Campo, Maria Arango Mayoral, Jose Orozco Goenaga, Carolina Moreno Fruto, Alcindo Neckel, Marcos Leandro Oliveira, Claudete Gindri Ramos – The Environmental Pollution Caused by Cemeteries and Cremations (Dison Sp Franco, J., Georgin, J., Villarreal Campo, L.A. et al., 2022); Alexander Burrell, Lucy E. Selman – How do Funeral Practices Impact Bereaved Relatives' Mental Health, Grief, and Bereavement? A Mixed Methods Review with Implications for COVID-19 (Burrell, Selman, 2020).

1.2. Methodological Features of the Research

In the course of research conducted on the functions of state and local self-government bodies in the regulation of the funeral industry, a range of research methods have been employed to facilitate a comprehensive consideration of the legal, social, economic and managerial aspects of this sphere. These include the dialectical materialism method, which allows for the study of the phenomena and processes of the regulation of the funeral industry in constant change and development, taking into account contradictions and relationships between the interests of the state, society and the ritual market. Another method employed is abstraction, which is used to highlight the key elements and aspects of regulating the funeral industry, abstracting from less significant details. This enables the focus to be directed towards the most significant functions and tasks of state authorities and local self-government. The utilisation of analytical and synthesising methods facilitates a comprehensive examination of the functions and responsibilities of state bodies in the domain of funeral affairs, in addition to the integration of these components into a comprehensive perspective of the

regulatory system. The functional method facilitates the analysis of the specific functions of state and local self-government bodies in ensuring the availability, quality and ethical standards of funeral services. This method focuses on the role and tasks of each entity in the field of regulation; the method of system analysis is used to consider the regulation of the funeral business as a complex system that includes legal, social, economic and organisational elements, the interaction of which ensures the effective performance of the functions of the state and local self-government; synergistic method – allows to study the interaction of various regulatory elements, such as state authorities, local governments, the private sector and the public, to create an effective system of regulation of the funeral business; comparative legal method – used to analyse legal approaches to regulating burial issues in other countries, which helps to identify best practices and possible improvements for Ukraine; the method of interpretation and hermeneutics – allows to reveal the content of legal norms and documents regulating the funeral business in order to accurately understand the functions of state and local governments; the dogmatic method – used to analyse legislation and regulations governing the field of funeral services, to ensure a systematic understanding of legal norms and to determine the boundaries of state regulation; the method of system analysis – allows structuring the functions of the state and local self-government as separate subsystems in the overall regulatory system, identifying their interrelationships and impact on the functioning of the funeral business; statistical method – used to collect and analyse data on the volume of funeral services, costs, financing, as well as the effectiveness of regulatory measures, which helps to assess the current state of the funeral services market and its development.

Taken together, these methods allow for a comprehensive study of the functions of the state and local self-government in regulating the funeral industry, providing a scientific basis for the formation and improvement of policy in this area.

2. Theoretical Approaches to Understanding the Content and Essence of the Socio-Economic Function of the State and Local Self-Government Bodies in Regulating the Burial Sphere

2.1. The Concept and Essence of the Economic and Social Function of the State Regarding the Regulation of Burial in Ukraine

N. R. Nyzhnyk defines the concept of "functions of public administration" as a specific subject, content and means of ensuring the state's integral

governing influence, in which it is possible not only to distinguish and describe the functions of public administration, but also to analyse the vertical and horizontal distribution of each function of public administration among state bodies, i.e., the functional structure of state administration. The latter, in turn, gives an idea of the form of the state system, the degree of centralisation and decentralisation, the development of local self-government (Nyzhnyk, 1995).

Schematically, the general (main) functions of the state administration can be divided into four categories: administrative-political, economic, social and cultural-educational functions.

The functions of the state in the field of funeral affairs are economic and social in nature, consisting of ensuring a balance between economic efficiency and social justice in the provision of funeral services.

When performing an economic function, the state uses a number of legal means and instruments to influence financial, tax, budgetary, monetary, civil, banking legal relations, i.e., the dynamic component of the market economy. Therefore, one should agree with the opinion that the uncontrolled nature of market processes is destructive for society, and therefore the market economy requires its own regulation (Nedaykhlil, 2017).

As noted by I. Kushnir, the economic function of the state has an anti-crisis orientation and is aimed at creating a socially oriented market economy that takes into account and harmonises the interests of producers and consumers. Neglect of this function leads to negative socio-economic consequences (Kushnir, 2008).

If the concept of "functions of the state" is understood as the main directions of its activity, then the selection of the economic function as one of the others is a fragmentation of the activity of the state as a whole, and not of its individual organs. After all, the main directions are socially significant aspects of the state's activity, to the implementation of which all its bodies are connected, and not a separate connection of them. In the opposite case, the essence and social purpose of the state will not be reflected in its functions, and the very category "function of the state" will lose both theoretical and practical meaning (Nyzhnyk, 1995).

The economic activity of the state is of a general nature. It is carried out on the scale of the whole country and by all branches of the state mechanism: legislative, executive and judicial. The activities of law enforcement bodies, including the Prosecutor's Office, which protect the national economic system, rights and legitimate interests of enterprises, institutions and organisations (Nedaykhlil, 2017) are also aimed at the implementation of this function.

Accordingly, the economic function of the state is implemented in the following legal forms:

1) legislative activity – consists in the adoption of laws and other normative legal acts of economic direction, their full or partial amendment or cancellation;
 2) executive activity – the activity of state bodies in the implementation of such laws and regulations;
 3) law enforcement activity – authoritative operational activity for the protection of law and order, private and public interests in the economic sphere;
 4) contractual form – an alternative way of regulating relations between the state and business entities (Loschyhin, 2006).

Thus, the economic function of the state is the activity of the state in the economic and related spheres, which is implemented through a system of authorised bodies in certain legal forms, has an anti-crisis orientation and is conditioned by the objective needs of creating and developing a stable socially oriented market economy (Loschyhin, 2006).

These functions cover both financial aspects and the protection of social rights, which is expressed as follows:

1) Provides financial assistance to those who cannot afford to pay for a funeral. This may include subsidies, benefits or public financing of social burials. Article 14 of the Law of Ukraine "On Burial and Funeral Affairs" defines cases of free burial. The following persons are buried free of charge for the executor of the will of the deceased or the person who undertook to bury the deceased: a) with military honours of deceased persons who have special services to the Motherland; b) persons who have special labour services to the Motherland; c) combatants, affected participants of the Revolution of Dignity; d) persons with disabilities as a result of war (The Law of Ukraine "On Burial and Funeral Affairs", 2004).
 2) Establishes rules for the activities of companies providing funeral services. This includes licensing, price controls and the creation of a competitive environment to ensure affordable prices. The state provides that village, settlement and city councils may establish specialised municipal companies for the organisation (formation), construction, maintenance and protection of cemeteries.
 3) The creation and maintenance of infrastructure such as cemeteries, crematoria and funeral halls is an important aspect of the state's economic function.
 4) Ensuring access to basic funeral services for all citizens, regardless of their financial status. This involves creating mechanisms to support vulnerable groups of the population. According to Ukrainian legislation, at the request of the executor of the will of the deceased or the person who undertook to bury the deceased, a place for the deceased's burial is allocated free of charge on the territory of the cemetery in accordance with the approved project documentation. At the same time, the authors note that in accordance with Article 25(1) of the Law, the executor of the

deceased's will or the person who undertook to bury the deceased is the entity that may carry out the burial (The Law of Ukraine "On Burial and Funeral Affairs", Art. 25). At the same time, in order to carry out the burial, such an entity must have all the documents confirming the relationship with the first buried person, and the person who undertook to bury the deceased may not have these documents. And here the question of proving kinship and the possibility of burial arises.

5) The state's responsibility for ensuring ethical standards and social norms in the field of funeral services, compliance with sanitary norms and due respect for the dead. Compliance with sanitary norms and rules in the field of burial is determined by sanitary norms approved by the Ministry of Health of Ukraine. They regulate the conditions of storage, transportation and burial of the dead, as well as define the requirements for cemeteries and crematoria. The burial of the dead is carried out in compliance with the requirements of sanitary and epidemiological legislation. The maintenance of graves, family burial places, columbarium niches, tombstones and crypts in proper aesthetic and sanitary condition is carried out by their users (owners) at their own expense. Local state administrations, within the limits established by the Constitution and laws of Ukraine, exercise state control over compliance with sanitary rules in the field of burial, as well as rules for the improvement of the territory, decide in accordance with the law on the allocation of land plots for the organisation of burial sites, and exercise other powers provided for by law in the respective territories.

6) Social support in case of emergencies. State social support for burial in emergency situations is an important element of ensuring the rights of citizens to a decent burial, even in crisis conditions. In emergency situations, such as natural disasters, epidemics, war or other catastrophes, the state assumes additional responsibility for organising burial, as the usual mechanisms for providing these services may be insufficient or unavailable.

The single method of determining the cost of providing citizens with the necessary minimum list of individual types of ritual services, sale of objects of ritual property determines the mechanism of value formation and economically justified tariffs (prices) for ritual services, objects of ritual property for business entities of various forms of ownership. The unified methodology applies to business entities operating in the field of ritual services, regardless of the form of ownership (Komarov, Malko, 2000).

The cost of services for the provision of the required minimum list of certain types of funeral services to citizens and the sale of funeral items is determined taking into account the calculations of the volume of funeral services and the sale of funeral items, planned

costs determined on the basis of state and industry standards for the consumption of materials, technical and economic calculations and estimates, rates of taxes and fees (mandatory payments) (Unified Methodology for Determining the Cost of Providing Citizens with the Necessary Minimum List of Certain Types of Funeral Services and Selling Ritual Items, 2003).

Planning of expenses for inclusion in the full cost of funeral services and funeral items is carried out according to the following classification: 1) operating expenses and 2) financial expenses.

Operating expenses include direct material costs, direct labour costs, other direct costs; costs related to operating activities: administrative costs, sales costs, other operating costs. The cost of funeral services and production of funeral goods includes planned profit and value added tax, except for the list of funeral services and supply of funeral goods by state and municipal services specified in sub-clause 197.1.10 of clause 197.1 of Article 197 of Chapter V of the Tax Code of Ukraine.

Finance expenses comprise interest expense on borrowings and costs incurred by an entity in connection with the attraction of borrowed capital, other than finance costs included in the cost of qualifying assets.

The calculation of the tariff (price) for funeral services and funeral items includes the procedure for determining the planned costs of the enterprise at the full cost of a unit of product or service, taking into account the profit and value added tax established by the current legislation. The calculation of the full cost P_s of funeral services and funeral items in monetary terms (UAH) is carried out according to the following formula:

$$P_s = V_s + V_a + V_z + V_i + V_f.$$

The calculation of the tariff $T(C)$ per unit of service (work, item) is refined with the following components:

- V_s – production cost;
- V_a – administrative expenses;
- V_z – selling expenses;
- V_i – other operating expenses;
- V_f – financial expenses.

The calculation of the tariff $T(C)$ per unit of service (work, item) is done using the formula:

$$T(C) = (P_c + P + VAT) / O_p$$

- O_p – the volume of services provided for the calculated (planned) period, expressed in natural units;
- P – the amount of planned net profit;
- VAT – the amount of value-added tax.

In the United States, for example, the involvement of government agencies in the provision of funeral services is reflected in the regulatory role of the state and its support for certain segments of the population, particularly veterans, military personnel and low-income citizens. In general, funeral services in the

United States are primarily provided by the private sector, but government agencies set standards and regulations that govern the activities of funeral homes, crematories and cemeteries, and ensure compliance with ethical and sanitary requirements.

One of the government's most important roles in funeral services is to support veterans and military personnel. The U.S. Department of Veterans Affairs (VA) is responsible for providing burial services to veterans and their families, including free burial in national cemeteries, burial compensation, and access to symbolic services such as placing memorial plaques and flags on graves. US national cemeteries are state-owned and provide free burials for veterans and some of their family members, which is an important way to honour their service.

State and local governments perform regulatory functions to ensure the quality and accessibility of funeral services. Licensing requirements for funeral homes, crematoria and the professionals who provide these services vary from state to state, but generally include compliance with sanitary standards, ethical conduct and transparency in the provision of services. Government bodies also monitor the pricing of basic funeral services, which helps to prevent price inflation and ensure that services are accessible to all citizens. The Federal Trade Commission (FTC) enforces the Funeral Rules, which require funeral services to disclose detailed price information for all services and products, allowing consumers to make informed decisions.

Some states and local governments provide financial assistance for the burial of low-income individuals, including those who are homeless or without relatives. Such burials are usually financed through local funds or social programmes. The level and scope of assistance can vary widely from jurisdiction to jurisdiction, but these services ensure a basic, dignified burial for those who cannot afford it themselves.

The funeral services market grew from 72.14 billion USD in 2023 to 76.88 billion USD in 2024. It is expected to continue to grow at a CAGR of 6.65% to reach 113.27 billion USD by 2030.

The report provides a detailed overview of the market, exploring several key areas:

- Market penetration. Thorough research of the current market landscape with comprehensive data from leading industry players and analysis of their impact on the market.
- Market development. The report identifies significant growth opportunities in emerging markets and assesses the potential for expansion in existing segments, providing a roadmap for future development.
- Market diversification. In-depth coverage of recent product launches, untapped geographies, important industry events and strategic investments that are changing the market landscape.

– Competitive assessment & intelligence. A detailed analysis of the competitive landscape, covering market share, business strategies, product portfolios, certifications, regulatory approvals, patent trends, technological advances and product innovations of key market players.

– Product development & innovation. Get to know the revolutionary technologies, R&D and innovative products that will drive the market in the future.

Market growth will be driven by increasing awareness and acceptance of alternative burial options, personalisation trends in funerals and growing demand for pre-planning services. Opportunities exist in technology integration, such as virtual memorials and AI-driven service customisation, as well as green funerals, which cater to the environmentally conscious.

Despite growth prospects, the market faces constraints such as high costs associated with traditional services, regulatory hurdles, cultural sensitivities and a reluctance to discuss end-of-life plans. Challenges such as volatile raw material costs and stringent government regulations also impact profitability and market expansion. Innovation can flourish in areas such as biodegradable coffin design, enhancing digital service offerings for planning and memorialisation, and developing affordable, customisable service packages for consumers.

There's an increasing push towards environmentally friendly practices, from sustainable urns to carbon neutral processes. The nature of this market is somewhat recession-proof due to the inevitability of demand, but it's a market that is sensitive to cultural shifts and demographic changes (Samoylenko, 2008).

For example, the involvement of US government agencies in the provision of funeral services focuses on ensuring regulatory control, financial support for certain populations and the maintenance of social standards in the field of funeral services.

Thus, the **socio-economic functions of the state in the field of funeral services** include a set of measures and regulatory actions aimed at financial support, organisation and control over the provision of funeral services, as well as ensuring the availability of these services to all citizens, regardless of their social status. These functions include regulating the funeral services market, financing and subsidising, developing infrastructure, ensuring ethical standards, complying with social norms and hygiene requirements, and providing social protection for low-income groups and assistance in emergency situations.

The socio-economic functions of the state in the field of funeral services are therefore essential to ensure not only the financial stability of the funeral services market, but also social justice and the protection of citizens in difficult circumstances.

The authors believe that the peculiarities of the socio-economic functions of the State in the field of funeral services include the following key aspects:

1. Ensuring the accessibility of funeral services.

The state guarantees access to basic funeral services to all citizens, regardless of their financial situation. This includes subsidies or state aid for low-income groups.

2. Regulating the funeral services market. The state controls the activities of funeral service providers, including licensing, price regulation, maintaining a competitive environment and ensuring the quality of services.

3. Financing and subsidisation. A vital economic function of the state, manifested in the provision of financial support in the form of subsidies or benefits that help reduce burial costs for citizens who cannot afford these services.

4. Development and maintenance of infrastructure. The state is responsible for the establishment and maintenance of funeral infrastructure, such as cemeteries, crematoria and funeral halls. This includes the maintenance and development of these facilities to ensure their accessibility and proper functioning.

5. Adherence to ethical and social standards. The state establishes and enforces ethical norms and social standards in the process of burial, ensuring respect for the dead and protecting the rights of their families.

6. Social protection in emergency situations. In the event of natural disasters, epidemics or other crisis situations, the state undertakes to organise mass burials and provide assistance to the families of the victims, including funding for these activities and ensuring compliance with sanitary standards.

Thus, the socio-economic functions of the state in the field of funeral services are complex and include both economic support for the population and protection of social and ethical norms.

2.2. The Concept and Essence of the Socio-Economic Function of Local Self-Government Bodies in Regulating Funeral Services in Ukraine

Local self-government bodies and their executive bodies within their competence undertake the following:

1. Decide, in accordance with the law, on the allocation of land plots for the organisation of burial sites.

2. Ensure construction, maintenance and protection of burial places.

3. Establish funeral services.

4. Resolve the issue of providing funeral services at the expense of local budgets for the burial of single citizens, war and labour veterans, other categories of low-income citizens, as well as provide assistance for the burial of deceased citizens in other cases.

5. Exercise control over the observance of legislation on consumer protection in the field of provision of funeral services by business entities and sale of funeral goods.

For the organisation, construction, maintenance and protection of cemeteries, village, settlement and city councils may establish specialised municipal enterprises. In order to provide the public with timely information on enterprises providing funeral services and manufacturing funeral goods, local governments may establish specialised, self-supporting information services. The procedure for such services shall be determined by local government bodies in accordance with the law.

According to national legislation, funeral services are specialised municipal enterprises established by local self-government bodies in accordance with the law to organise the burial of the deceased and to provide funeral services in accordance with the minimum required list of specific types of funeral services, as well as to sell funeral goods (Kushnir, 2008).

The duties of funeral services include the following:

- Concluding contracts for the provision of funeral services;
- organising the burial of the deceased in accordance with service contracts;
- creating equal conditions for the burial of the dead regardless of race, skin colour, political or other beliefs, gender, ethnic or social origin, property status, place of residence, language or other characteristics;
- expanding the range of funeral services for citizens with varying financial capabilities;
- ensuring confidentiality of information about the deceased;
- organising the improvement of burial sites in accordance with the budget;
- ensuring the functioning of burial sites in accordance with Article 23 of the Law of Ukraine "On Burial and Funeral Affairs";
- registration of burials and reburials in the Register of Burials and registration of headstones in the Register of Headstones;
- issuing burial certificates to users of burial sites and providing citizens with information on burials in municipal cemeteries upon request;
- in cases of desecration of graves, family burial sites, deliberate destruction and theft of columbarium niches, tombstones, crypts – drawing up and submitting to the executive committee of the city council a relevant act on the amount and nature of the damage caused;
- concluding contracts with business entities for the provision of funeral services;
- performing other functions in accordance with the Law of Ukraine "On Burial and Funeral Affairs".

The executive bodies of village, settlement and town councils provide for the planning and layout

of burial grounds in accordance with the general development plans of the respective settlements and other town planning documents, ensuring compliance with mandatory town planning, environmental and sanitary requirements. By decision of the executive bodies of village, settlement and town councils, sectors for honorary burials, military burial sectors for fallen soldiers and sectors for burials based on national or religious affiliation may be allocated within burial sites. A local government may decide to partially or completely close a cemetery if there is no free space for new graves (columbarium niches) on the cemetery's territory and burials are possible only in family graves or by reburial in graves with the consent of the grave users (The Law of Ukraine "On Burial and Funeral Affairs", Art. 23).

Under the Local Authorities' Cemeteries Order 1977 ("LACO 1977"), local authorities may lay out, enclose and embellish their cemeteries as they think fit. They may provide chapels where necessary for the proper conduct of funerals and may otherwise do anything necessary or desirable for the proper management and regulation of the cemetery. They are also required to keep the cemetery, together with its buildings, walls and fences, in good order and repair. A local authority can only take action in relation to a vault, tombstone or other memorial to remove a danger arising from its condition,³⁴⁵ unless the period of an exclusive right of burial has expired or in certain other circumstances after notice has been given (Burial and Cremation, 2023).

New burials in reopened churchyards would generate income for the Church of England in the form of payments for funeral services and the interment of bodies in the churchyard. The amounts of these fees are set out in regulations. These fees are calculated to be equivalent in total to the cost of a service in a cemetery or crematorium, so as not to discourage families from seeking a church service. As an alternative to transferring maintenance responsibility, the reformed law could provide that a proportion of these fees, or an additional fee, should go to the local authority to recognise its contribution to maintenance (Burial and Cremation, 2023).

It should be noted that in the conditions of war in Ukraine, especially in the areas where hostilities are taking place and the front line is being extended, an important issue is the protection of the natural environment from unburied bodies. Foreign scientists have also paid attention to this problem. Dison Sp Franco, Jordana Georgin and others note that in recent years the funeral industry has attracted the attention of the scientific community with regard to potential pollution of the environment and the urban environment. This report has looked at the pollution caused by cemeteries and crematoria around the world. Traditional burials produce ions in the form of

organic and heavy metals, bacteria, fungi and viruses, which spread with the soil and under water. Crematoria produce small particles, trace gases (SO_x, NO_x, CO) and toxic organic volatiles. The wastewater generated by both methods can lead to several environmental problems and further threaten human health. The current solution for cemeteries is to develop a system in which the wastewater generated by traditional burials is collected and treated before it is released into the environment (Dison Sp Franco, J., Georgin, J., Villarreal Campo, L.A. et al., 2022).

The issue of burying people with COVID-19 deserves special attention. The 2019 coronavirus disease (COVID-19) has caused 383,000 deaths worldwide as of June 4, 2020, including about 106,000 deaths in the United States and 40,000 confirmed deaths from COVID-19 in the United Kingdom (World Health Organization, 2020). In addition, there is an as yet undetermined number of excess deaths associated with the pandemic; in the UK, the total number of deaths since the start of the COVID-19 crisis has been one fifth higher than usual (Office of National Statistics, 2020). In an attempt to reduce infection rates, and therefore mortality from COVID-19, governments have implemented public health measures aimed at reducing human-to-human contact. This includes restricting the number of mourners allowed to attend funerals and minimising interaction with the deceased during ceremonies that affect all those who have lost loved ones during the current crisis (Centers for Disease Control and Prevention, 2020; Public Health England, 2020). For example, in the UK, guidelines for the near future suggest that the number of mourners should be as small as possible to ensure a safe distance of at least 2 metres between people (UK Government, 2020). In addition to funeral staff and an officiant (usually a non-denominational celebrant or representative of a faith), those permitted to attend are members of the deceased's household, close family members or, if these are unable to attend, close friends. Whilst mourners who are unwell with symptoms of COVID-19 should not attend, those who are extremely clinically vulnerable may choose to attend despite the risk. Funeral directors are advised to cap numbers to ensure social distance can be maintained, consider how to manage the flow of participants in and out of the venue, ensure ventilation and regular disinfection of surfaces, and provide adequate hand washing facilities (Burrell A., & Selman L.E., 2020).

Thus, the **socio-economic function of local governments in the field of funeral services regulation in Ukraine** is a set of measures and administrative actions aimed at ensuring the availability, quality and regulation of funeral services for all social groups, as well as supporting the relevant infrastructure. This function includes economic

aspects, such as financing and subsidising funeral services for socially disadvantaged groups, and social aspects, such as monitoring compliance with ethical, health and environmental standards in the provision of these services. Local authorities are responsible for establishing and maintaining cemeteries, crematoria and funeral parlours, providing financial assistance to low-income citizens for burials, and licensing and supervising the activities of companies providing funeral services.

Hence, the features of implementing the socio-economic function of local self-government bodies in regulating funeral services in Ukraine are as follows:

1) **Ensuring accessibility of funeral services.** Local governments are obliged to provide access to services for all citizens, including funeral services for low-income citizens. This includes subsidising burial costs for vulnerable groups.

2) **Development and maintenance of infrastructure.** A key component is the establishment and maintenance of funeral infrastructure facilities, such as cemeteries, crematoria and funeral halls. Local governments are responsible for maintaining these facilities in good condition and ensuring their accessibility to citizens.

3) **Monitoring compliance with sanitary and environmental standards.** Local governments supervise funeral service providers to ensure compliance with sanitary and environmental standards, especially in the maintenance of cemeteries and crematoria, to prevent environmental damage.

4) **Ethical oversight and protection of citizens' rights.** Maintaining ethical standards in funerals involves ensuring that the deceased and their families are treated with respect. Local governments oversee funeral services to prevent abuse and ensure compliance with moral standards.

5) **Licensing and regulation of businesses in the funeral service sector.** Local governments issue licences to funeral service providers and supervise their activities, which helps to improve the quality and reliability of these services.

6) **Provision of information support to the public.** One of the important functions is to inform citizens about the services, procedures and legal aspects related to burial. This includes providing information on benefits available to low-income citizens and local burial regulations.

7) **Promotion of social cohesion and support for families.** Local governments support bereaved families through social programmes and proper burial conditions, which helps to preserve social ties and reduce social tension in communities.

These features emphasise the comprehensive approach of local authorities to the regulation of funeral services, focusing on social, economic, ethical and environmental aspects.

3. Prospects for the Development of Functions of the State and Local Government Bodies in Funeral Regulation

Among the promising areas for the development of the functions of the state and local governments in the field of funeral regulation should include the following:

1. Development and maintenance of digital registers. Creation of a unified electronic register of burial sites and data on funeral services for easy access and transparency, as well as to reduce bureaucratic barriers.
2. Implementation of environmental burial standards. Popularisation of environmentally friendly burial methods (e.g., use of biodegradable materials, organic cremation) and introduction of appropriate standards to reduce environmental impact.
3. Support for alternative forms of burial. Development of opportunities for alternative forms of burial, such as columbaria, scattering of ashes, etc., which may be important in cities with limited land.
4. Promotion of the private sector in the field of funeral services. Creation of conditions for attracting investment and competition among funeral service providers, which can improve the quality of service and reduce the cost of services for consumers.
5. Strengthening social support for low-income groups. Improvement of the mechanisms of state aid for the burial of low-income citizens, veterans and other categories in need of financial support.

6. Improvement of ethical and social standards. Development of codes of ethics for funeral service providers and strengthening of control over compliance with ethical standards, in particular in relation to the families of the deceased.

7. Ensuring the availability of funeral services. Establishing minimum standards for the quality and availability of funeral services throughout Ukraine, regardless of the size of the settlement and its economic status.

8. Expansion of educational programmes for funeral service workers. Creation of professional training and advanced training programmes for funeral service workers with a focus on ethics, psychology and customer service.

9. Creation of an insurance system for funeral expenses. Introduction of insurance mechanisms that will allow citizens to provide themselves with funeral expenses in advance, which will reduce the financial burden on families in difficult life circumstances.

10. Improvement of the legal framework. Development of new and updating of existing legal acts regulating the funeral business, in particular in the areas of licensing, certification, consumer protection and environmental standards.

These areas of development have the potential to engender qualitative changes in the regulation of the funeral industry, improve the efficiency of funeral services and ensure the protection of social and ethical standards in this area.

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