



PO Box 492, Bega NSW 2550  
P. (02) 6499 2222  
F. (02) 6499 2200  
E. [council@begavalley.nsw.gov.au](mailto:council@begavalley.nsw.gov.au)  
[www.begavalley.nsw.gov.au](http://www.begavalley.nsw.gov.au)  
ABN. 26 987 935 332  
DX. 4904 Bega

24 September 2020

Interment Review  
Independent Pricing and Regulatory Tribunal  
PO Box K35  
Haymarket Post Shop  
NSW 1240

via email: [ipart@ipart.nsw.gov.au](mailto:ipart@ipart.nsw.gov.au)

Dear Sir/Madam

***Draft Report - Interment costs and pricing in NSW***

Bega Valley Shire Council (**Council**) welcomes the opportunity to provide feedback on the draft report on the review of the costs and pricing of interment in NSW (**the report**).

Council is supportive of the review, to provide clear direction and accountabilities for cemetery operators to ensure equity and affordability for our communities as well as financially sustainable cemeteries into the future.

The following responses are provided on potential impacts the review will have on Council:

1. Cemeteries and Crematoria NSW (**CCNSW**) modified its Code of Practice for cemetery maintenance to include specification of mandatory minimum standards of maintenance for cemeteries. (Largest cost on our cemetery operations – no current standard just as per community expectations)
2. CCNSW developed a code of practice for interment right contracts, including terms and conditions, and a requirement to provide plain English templates. (Council have adopted the CCNSW templates).
3. The code of practice specifies minimum interment requirements for particular faiths and community groups e.g. Indigenous.
4. The interment service levy be extended to all cemetery operators and set as a percentage of interment-related cemetery revenue to recover cost to CCNSW to license and monitor compliance by cemetery operators. This would be an additional cost on Councils current cemetery fees – currently only the large Crown Sydney cemeteries are paying this levy which is added to their interment fees.
5. The report recommends that Council operators will need to report their operating performance to LGNSW to include: -
  - a. The number of cemeteries operated by Council and the number of interments per annum (Council already reports this to CCNSW);
  - b. Remaining capacity in Council's cemeteries;
  - c. Total operating costs and revenues for Council cemeteries;
  - d. Funds set aside for perpetual maintenance;
  - e. Relevant info that impacts the costs of interment services.
6. The review recommends an amendment to the *Cemeteries and Crematoria Act 2013* (**CC Act**) to impose a legal obligation on all cemetery operators to be responsible for perpetual maintenance of perpetual interment sites and cemeteries.

7. The review recommends that CCNSW develop a Code of Practice which sets out best practice financial provision for perpetual maintenance for cemetery operations which do not meet the threshold (less than 50 interments per year) for inclusion in the mandatory requirements of licensed operators, including;
  - a. Estimating perpetual maintenance liabilities (reporting Council reserve balance), and
  - b. Reporting these liabilities in the notes to a financial account.


As noted in the Local Government NSW response to the IPART Interim Report, Councils provide most of the interments in regional areas outside of Sydney and Council manages 14 cemeteries in the Bega Valley alone. However, none of these cemeteries conduct more than 50 burials per year. Council operates in a constrained financial environment as a result of rate-pegging, cost shifting onto local government and state and federal funding arrangements that are no longer fit for purpose. Councils role is to provide accessible and affordable interment to the community and therefore makes the following submissions to the recommendations in the draft report:

1. That there be no new legal obligation for financial provision for perpetual maintenance on Council-operated cemeteries, in recognition of existing regulatory and financial oversight of local government in NSW;
2. That the responsibility for maintaining closed cemeteries must not be transferred to Councils without prior approval and without enough corresponding funding;
3. That Council cemetery operators are not required to pay the Crown Cemetery Levy to fund the operations of the CCNSW, in recognition of Councils' existing obligations under the *Local Government Act 1993*; and
4. Consideration be given to the perpetual maintenance of historic cemeteries where fees have not been collected to cover perpetual maintenance. Many of Councils cemeteries are full conventional monuments. Maintenance requirements for these cemeteries are more intensive than what is required in lawn cemeteries. Although responsibility lies with the interment rights holders, many families are either unwilling to take care of their loved one's monuments, are unable to be contacted or are deceased themselves. Council is responsible for the safety of staff, contractors and visitors to the site making the unsafe "older monuments" a potential significant ongoing liability.

Council thanks IPART for the opportunity to provide comment on the Draft Report on the review of the costs and pricing of interment in NSW.

We hope that our concerns will be taken into consideration and that further clarification will be provided to all NSW Councils as part of this process.

Yours Sincerely



Leanne Barnes  
**General Manager**