

|  |
| --- |
| Cemetery Sector Governance Support Unit newsletter |
| Edition 2, 2021 |
| OFFICIAL |

In this issue

[Contact us 1](#_Toc78384442)

[Welcome 2](#_Toc78384443)

[Class B cemetery trusts 2](#_Toc78384444)

[Class B cemetery trust appointment rounds 2](#_Toc78384445)

[Notification of expiry of a term of appointment as a trust member 2](#_Toc78384446)

[Advertising 2](#_Toc78384447)

[Can cemetery trust members be paid employees of the trust? 3](#_Toc78384448)

[Cemetery trust grants program – new forms 3](#_Toc78384449)

[Abstract of accounts 3](#_Toc78384450)

[CPI increase to cemetery trust fees 3](#_Toc78384451)

[Trust fees – GST 4](#_Toc78384452)

[Information security reporting 2021 4](#_Toc78384453)

[Class A cemetery trusts 4](#_Toc78384454)

[Class B cemetery trusts 4](#_Toc78384455)

[Contact OVIC 4](#_Toc78384456)

[Pricing for value guide 4](#_Toc78384457)

[Code of practice 5](#_Toc78384458)

[Exhumation application fee 2021–22 5](#_Toc78384459)

[Planning controls 5](#_Toc78384460)

[Governance and operational training 6](#_Toc78384461)

# Contact us

|  |
| --- |
| Phone (freecall) 1800 034 280 Fax (03) 9096 9186  [Email the Cemetery Sector Governance Support Unit](mailto:cemetaries@dhhs.vic.gov.au) <cemeteries@health.vic.gov.au>  [Visit the Cemeteries and Crematoria webpage](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria>  **Postal address**  Cemetery Sector Governance Support Unit Department of Health  PO Box 4057 Melbourne VIC 3001 |

# Welcome

Welcome to the Cemetery Sector Governance Support Unit’s (the unit) newsletter.

# Class B cemetery trusts

## Class B cemetery trust appointment rounds

The department conducts four Class B cemetery trust member appointment rounds per year.

The following table shows the appointment rounds, their corresponding member expiry dates and the appointment round deadline for completed applications to be submitted to the department.

| Appointment round | Term of appointment expiry for current members | Application cut-off date |
| --- | --- | --- |
| Round 1 | 30 April | 5 February |
| Round 2 | 31 July | 14 May |
| Round 3 | 31 October | 13 August |
| Round 4 | 28 February | 10 December |

Note: If an application for reappointment is received after the corresponding appointment round deadline, it will be processed in the subsequent appointment round. This means that when the applicant’s term of appointment expires, their trust membership lapses. They will no longer be an active trust member until their appointment has been approved by the Governor in Council.

If a trust member’s term of appointment lapses, they will not be eligible to vote at trust meetings but may continue to attend meetings as an observer if the trust agrees.

The current [[*Application for appointment to a Class B cemetery trust*](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/appointments/class-b-appointments)form](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/appointments/class-b-appointments) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/appointments/class-b-appointments> is available on the health.vic website. Completed and signed application forms can be sent to the department via [email](mailto:cemeteries@health.vic.gov.au) <cemeteries@health.vic.gov.au>.

## Notification of expiry of a term of appointment as a trust member

The unit uses email to notify trust members whose terms of appointment are due to expire within the next five to six months. It is therefore very important that trust members remember to provide the unit with their email address.

The unit also emails advice to the trust’s primary contact about members whose terms of appointment are due to expire within the next five to six months.

Trust members and trust primary contacts who have not provided an email address will receive this information via the postal service.

Note: The unit’s preferred method of communication is email.

Please remember to check your email (and ‘junk’ email folder) to ensure your expiry of term notification has not been diverted or overlooked.

To check the appointment dates of current trust members, download the [list of public cemeteries in Victoria](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria> document from the health.vic website.

## Advertising

The unit continues to place advertisements seeking expressions of interest from the public for all positions on trusts. The unit arranges advertising on behalf of trusts before trust members’ terms of appointment expire.

Because a cemetery trust is a publicly appointed entity, advertising supports transparency in the appointment process and promotes public awareness and community involvement.

Where possible the unit will place these advertisements in a publication preferred by the trust.

Some regional newspapers have ceased production, for example, the Leader newspapers, while others have shut down print production and offer a digital version only.

To check your trust’s preferred publication as currently listed with the unit, please download the [[*Preferred publications for Class B advertising*](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/appointments/recruitment-and-advertising) document](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/appointments/recruitment-and-advertising) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/appointments/recruitment-and-advertising>. Contact the unit if you would like to advertise in a different regional publication.

# Can cemetery trust members be paid employees of the trust?

No. Appointed trust members should not be employed or contracted by the trust that they are appointed to. This is due to the potential for perceived and real conflicts of interest. This does not prevent a trust member from being employed by another unrelated trust.

# Cemetery trust grants program – new forms

In June 2021, documents relating to [Cemetery grants](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants> were updated and are available on the health.vic website.

The former tree removal form has been replaced with the [[*Removing, destroying or lopping trees – attachment to the grant application*](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants) *form*](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants>. Trusts applying for a grant application related to tree removal/destruction or lopping will need to attach a copy of this form to their [*Cemetery grants program application form*](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants>. The new form provides trusts with more detail about the consultation requirements for tree removal and tree lopping.

Minor alterations were also made to the [Cemetery grants program guidelines](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants> and the [*Cemetery grants application form*](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants> to align with the department’s new branding and style. Grant applications submitted using the old grant application form will still be accepted in the current grant round ending November 2021. Only the updated grant forms will be accepted for subsequent grant rounds.

The department assesses grant applications twice each financial year in November and March. The first round of the 2021–22 Cemetery Grants Program will close on 30 November 2021.

# Abstract of accounts

The abstract of accounts is a financial report required from Class B cemetery trusts under the *Cemeteries and Crematoria Act 2003* (the Act).

Blank abstract of accounts forms for 2020–21 were sent to the trust primary contact in June 2021 by email or via the postal service where an email address has not been supplied. A reminder about the abstract was also sent to trust chairpersons by email or via the postal service. Trusts that were emailed the forms can request a printed copy if necessary by [emailing the unit](mailto:cemeteries@health.vic.gov.au) <cemeteries@health.vic.gov.au> or by calling   
1800 034 280.

Completed abstracts can be sent via [email](mailto:cemeteries@health.vic.gov.au) <cemeteries@health.vic.gov.au> or submitted by post. Abstracts must be submitted by 1 September 2021 as required under the Act.

# CPI increase to cemetery trust fees

The consumer price index (CPI) increase of 1.3 per cent was applied on 1 July 2021 to all fees $50 and over, except where trusts advised the department that they did not want the increase applied.

Information for Class B cemetery trusts seeking to change their fees is available on the [Class B cemetery trust finance webpage](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/governance-and-finance/finance/class-b-cemetery-trusts-finance) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/governance-and-finance/finance/class-b-cemetery-trusts-finance>.

# Trust fees – GST

Trusts should charge goods and services tax (GST) for goods and services if the trust:

* has an annual turnover (from sales of goods and services) of $150,000 or more, or
* is registered for GST, regardless of turnover.

The following fees are exempt from GST:

* rights of interment
* memorialisation permits and approvals
* permits
* miscellaneous fees and charges (for example, record search fees).

If a trust’s turnover is $150,000 or more or the trust is registered for GST, any products and services not covered in the list above will attract GST. This will include fees for services such as gravedigging, exhumations and the sale of products such as plaques, granite, urns and other memorials.

For those fees where GST is applied, the total gazetted price is GST inclusive (the trust cannot charge an additional amount for GST).

To register for GST, you must get an Australian Business Number (ABN) through the Australian Business Register. Please contact 13 28 46 to obtain an ABN.

If the threshold applies to your cemetery trust, please phone the Australian Tax Office on 1300 130 248 to register for GST and to discuss any queries. Trusts need to advise the ATO that they are a not-for-profit incorporated entity.

# Information security reporting 2021

## Class A cemetery trusts

Class A trusts are required to submit an attestation to the Office of the Victorian Information Commissioner (OVIC) by 31 August 2021 attesting to the continuation of information security activities outlined in the trust’s previous Protective Data Security Plan. More information is available on the [OVIC website](https://ovic.vic.gov.au/data-protection/agency-reporting-obligations/) <https://ovic.vic.gov.au/data-protection/agency-reporting-obligations/>.

## Class B cemetery trusts

Class B trusts are **not** required to submit an attestation to OVIC this year.

## Contact OVIC

All cemetery trust inquiries about information security and Protective Data Security Plans should be [emailed to OVIC](mailto:security@ovic.vic.gov.au) <security@ovic.vic.gov.au>.

# Pricing for value guide

The Standing Directions 2018 under the *Financial Management Act 1994* were recently amended to require agencies to apply the *Pricing for value guide* when pricing fees. Previously, agencies were required to apply the cost recovery guidelines. This change came into effect on 1 July 2021.

Like its predecessor (the cost recovery guidelines), the *Pricing for value guide* provides a rigorous framework for government agencies to use when developing and reviewing fees. It ensures that pricing arrangements in Victoria are transparent, efficient, effective and consistent with legislative requirements and government policy.

The unit has reviewed the *Pricing for value guide* in consultation with the department’s finance branch. This review indicated that the existing tools developed for cemetery trusts to adjust their fees meet the requirements of the *Pricing for value guide*. The current fee application processes for both Class A and Class B cemetery trusts will continue to operate.

The [*Pricing for value guide*](https://www.dtf.vic.gov.au/financial-management-government/indexation-fees-and-penalties) <https://www.dtf.vic.gov.au/financial-management-government/indexation-fees-and-penalties> is available on the Department of Treasury and Finance’s website.

# Code of practice

The unit recently updated the code of practice for selling and supplying memorialisation goods and services by Victorian cemetery trusts. The code will help trusts to comply with applicable legislation and the principles of competitive neutrality.

The code applies to promoting, selling, supplying, establishing and altering memorials in all public cemeteries in Victoria. To ensure full compliance with Victoria’s competitive neutrality policy, all trusts should read and comply with the guidelines provided in the code.

The [*Code of practice*](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/interments-and-memorials/code-of-practice) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/interments-and-memorials/code-of-practice> can be found on the health.vic website.

# Exhumation application fee 2021–22

The fee for an *Application to the Secretary to the Department of Health for an exhumation licence* under s. 156 of the Act for the 2021–22 financial year is $180.40 payable to ‘Department of Health’.

# Planning controls

All land within Victoria is covered by local planning schemes. The local planning schemes regulate what can and cannot be done on particular land. Planning schemes are administered by the local council but are governed by the Department of Environment, Land, Water and Planning (DEWLP). The planning scheme will indicate if a planning permit is required to construct a building, carry out works or make other changes to the land.

A zone is a planning control that determines the appropriate use of land. Cemeteries are generally zoned as Public Use – Cemeteries and Crematoria (PUZ5).

An overlay is a planning control indicating that the land has some special feature such as heritage values, environmental significance, native title or native vegetation that affects how land can be developed.

Cemetery trusts have an obligation to check for and be aware of any planning overlays that may apply to their cemeteries before undertaking any works or maintenance projects. Advice regarding such matters is available from your local council and your local DEWLP office.

Where trusts believe there is a need to clear native vegetation including trees, they will need to contact their local council to get a permit. They may also need to discuss the proposed removal with their local DEWLP office. Native vegetation offsets will generally be necessary before a permit to remove native vegetation is issued.

Trusts may be permitted to remove native vegetation without a permit under special circumstances, such as when a tree presents a danger to the public. Before taking any action, trusts must get written permission to remove the tree from their local council.

A Class B trust can seek advice from a Class A trust if it is experiencing difficulty with the permit application process. A trust could also consider putting in an application for a cemetery grant to pay for any offset requirements For more information about the department’s [[Cemetery grants](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants) program](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/grants>, visit the health.vic website.

Building permits are an additional requirement for building construction and should be sought by a cemetery trust for any new proposed building. Trusts should be aware of mandatory compliance requirements for public construction procurement. The [*Class B cemetery trust guidelines for public construction procurement in Victoria*](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/governance-and-finance/governance/class-b-public-construction-procurement) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/governance-and-finance/governance/class-b-public-construction-procurement> can be found on the health.vic website.

# Governance and operational training

The governance and operational training programs for Class A and Class B cemetery trusts provide trust members with practical and relevant information and materials about their role. All trust members and trust secretaries are eligible to attend these department-funded training programs.

The program is delivered by Our Community. For further information or to register for a workshop, please visit the [Institute of Community Directors Australia website](https://www.communitydirectors.com.au) <https://www.communitydirectors.com.au>.

For help with registrations or to arrange a governance and operational training workshop by request, please contact Our Community directly:

Phone: 9320 6800

[Email](mailto:learn@ourcommunity.com.au): <learn@ourcommunity.com.au>

|  |
| --- |
| To receive this publication in an accessible format phone 1800 034 280, using the National Relay Service 13 36 77 if required, or [email the Cemetery Sector Governance Support Unit](mailto:cemetaries@dhhs.vic.gov.au) <cemeteries@health.vic.gov.au>  Authorised and published by the Victorian Government, 1 Treasury Place, Melbourne.  © State of Victoria, Australia, Department of Health, August 2021  ISSN 2208-8830 (print) 2208-8849 (online/PDF/Word)  Available from the [Cemeteries and Crematoria webpage](https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria) <https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria>.  Printed by Razer Graphix, Bayswater |