

Ms Sandra Lambert AM
Chair, ACT Remuneration Tribunal
PO Box 964
CIVIC SQUARE ACT 2608

ACT Remuneration Tribunal 2026 Spring Sitting

Dear Ms Lambert

I refer to your correspondence of 15 May 2026 inviting submissions to the review of the remuneration of statutory office holders for the forthcoming financial year and provide the following submission on behalf of the ACT Cemeteries and Crematoria Authority (the Authority).

Executive Summary

The nature, size and complexity of the Authority and the work of the Board have increased and changed significantly since 2019. The details of the business expansion and diversification was detailed extensively in our 2023 submission. Since 2023, the Authority has further diversified its service offering to the Canberra community with the construction of a Memorial Hall and Condolence Lounge at Gungahlin cemetery. This project has now enabled the Authority to provide a full-service offering , for the first time. The project was fully funded by the Authority

In the Authority's opinion the current remuneration status and quantum for the position of Deputy Chair does not reflect the responsibilities and workload in operating the Authority.

The Board in 2023 sought an increase to the positions of Chair, Deputy Chair and the Board members. The Tribunal approved increases to the position of Chair and Board members, however, were unable to consider the remuneration for the position of Deputy Chair, as the position had not been referred to the Tribunal, by the Chief Minister. The Board has now sought the referral of the position of Deputy Chair and this submission is in line with the request made in 2023.

The Cemeteries and Crematoria Authority

The Cemeteries and Crematoria Authority (the Authority) is an independent statutory authority established under section 113 of the *ACT Cemeteries and Crematoria Act 2020* (the Act). The functions of the Authority include;

- (a) to develop, build or operate a facility approved by the Minister under section 115; and
- (b) to recognise the rights of people to the dignified and respectful treatment of their human remains and the human remains of their loved ones when operating the facility; and

- (c) to respect the diverse burial, cremation and interment practices, cultural practices and religious beliefs of people when operating the facility; and
- (d) to operate the facility in a financially sustainable way; and
- (e) to promote financially sustainable practices for burying or cremating human remains or interring cremated remains at the facility; and
- (f) to maintain the facility to an acceptable standard; and
- (g) any other function given to the authority under this Act or another territory law.

The Authority currently manages and operates three public cemeteries at Gungahlin, Woden and Hall, and a Mausoleum and Crematorium that service the ACT and surrounding communities. Cemeteries are important spaces for the community and the Authority ensures that all matters related to its services (burials and interments) are handled with dignity and respect.

In addition, on 23 May 2023 the Minister for Transport and City Services (through Notifiable Instrument NI2023-267) appointed the Cemeteries and Crematoria Board to:

- Develop Southern Memorial Park as identified in Schedule 1; and
- Operate stage 1 of Southern Memorial Park as identified by the red outline in Schedule 1.

The key purpose of the Authority is to ensure the equitable availability of interment options and maintain burial capacity in the medium to long term for the ACT community. The Authority operates as an efficient government business with a strong customer-service focus and is directly responsible to the Minister for Transport and City Services for the good governance and successful operations of the Authority.

The proposed increase in remuneration for the position of Board Deputy Chair will be covered as part of the Authority's budget.

I look forward to the Tribunal's favourable decision on this matter and would be pleased to discuss it further on 0410 515 068.

Yours sincerely



Neale Guthrie

Chair

Cemeteries and Crematoria Authority Board

22 June 2026

Attachment:

1. Cemeteries and Crematorium Authority Submission to the ACT Remuneration Tribunal 2026 Spring Sitting.

**Submission to the ACT Remuneration Tribunal 2026 Spring Review
Review Part-Time Holders of Public Office
Cemeteries and Crematoria Authority**

Executive Summary

The Cemeteries and Crematoria Authority made a submission to the ACT Remuneration Tribunal 2023 Spring Review in relation to remuneration for the positions of Chair, Deputy Chair and Board members.

The Tribunal approved the request except for the position of Deputy Chair due to that position having not been referred to the Tribunal by the Chief Minister.

The position of Deputy Chair, Cemeteries and Crematoria Authority Board has now been sent to the Chief Minister for referral to the Tribunal.

This submission is in line with the submission made in 2023, in relation to the remuneration amount being sought for this position.

The nature, size and complexity of the Authority and the work of the Board has increased and changed significantly since 2019.

In the Authority's opinion the current remuneration status and quantum for the position of Deputy Chair does not reflect the position's responsibilities and workload in operating the Authority.

The Board suggest a remuneration in line with its 2023 submission, which was 66% of the Board Chair remuneration. A review of entities of a similar size and complexity has been undertaken and is provided for the Tribunal's consideration.

Cemeteries and Crematoria Authority Board – Current Remuneration

Members of the Cemeteries and Crematoria Authority Board (the Board) are currently remunerated as Part-Time Holders of Public Office, where the Base remuneration (Per Diem) applies to Board meetings and additional work undertaken by the office holder in performing the duties of their office. The position of Board Chair receives an annual remuneration of \$31,250.

The Board's current remuneration is referenced in Table 1 below.

Table 1: Remuneration rates for Part-time Holders of Public Office

Entity	Position	Determination No.13 of 2025 20/2/2025
Cemeteries and Crematoria Board	Chair	\$31,520
	Member	\$685

During 2024-2025 and 2025-26 (to 31 May 2026), The Chair and Deputy Chair attended the following Board meetings and Committee meetings. The Deputy Chair, who is currently on per diem also earned several additional per diems during these periods, as set out in Table 2 below.

Table 2: Board Member Actual Commitments and Remuneration 2024/25 and 25/26 (to May 2026).

Role	No of meetings attended 24/25	No of meetings attended 25/26 (to May 2026)	Additional Work per-diems 24/25	Additional Work per-diems 24/25
Chair	23	27		
Deputy Chair	18	19	4	6

Role and Responsibilities - The Cemeteries and Crematoria Authority and Board

The Cemeteries and Crematoria Authority (the Authority) is established under Section 113 of the *Cemeteries and Crematoria Act 2020* (the Act). The Authority currently manages and operates three public cemeteries at Gungahlin, Woden, Hall, a Mausoleum at Woden Cemetery, and a Crematorium at Gungahlin. Recently, the Authority has been appointed as the operator for the new major cemetery, Southern Memorial Park. The Authority's functions are to develop and manage public cemeteries and crematoria for which the Minister has appointed the Authority as the operator.

The Act requires the Authority:

- (a) to develop, build or operate a facility approved by the Minister under section 115; and
- (b) to recognise the rights of people to the dignified and respectful treatment of their human remains and the human remains of their loved ones when operating the facility; and
- (c) to respect the diverse burial, cremation and interment practices, cultural practices and religious beliefs of people when operating the facility; and
- (d) to operate the facility in a financially sustainable way; and
- (e) to promote financially sustainable practices for burying or cremating human remains or interring cremated remains at the facility; and
- (f) to maintain the facility to an acceptable standard; and
- (g) any other function given to the Authority under this Act or another Territory law.

The key purpose of the Authority is to ensure the equitable availability of interment options and maintain burial capacity in the medium to long term for the ACT community. The Authority strives to operate as an efficient government business with a strong customer service focus.

Underpinning the services offered, the Authority has adopted operating practices that safeguard the environment and the health and safety of its staff and visitors.

Customers and Stakeholders of the Authority include:

- ACT Government and Ministers;
- Transport Canberra and City Services (TCCS);
- Religious and Cultural organisations;
- Families in the Canberra and surrounding region community;
- State and National Industry Organisations;
- Funeral directors and stonemasons;
- suppliers of goods and services; and
- our employees.

The Board is responsible for the good governance and successful operations of the Authority. The Board takes governance of its operations seriously. In addition to the Act and the *Financial Management Act 1996* which together, in principle, serve as its constitution, the Board operates under a Charter developed by the Board. The Charter sets out the role, responsibilities and authority of the Board, the Chair, individual directors and the Chief Executive Officer (CEO) within its governance framework. From this flows all policies and practices of the Board and the Authority and its relationships, lines of communication, management and probity frameworks with its stakeholders which include the Minister, TCCS, Authority staff, business partners and the community. Board directors and staff are all familiar with the underpinning concepts of transparency, accountability, responsiveness and inclusivity.

The Board is established under Part 8, Section 117 of the *ACT Cemeteries and Crematoria Act 2020*, which specifies the functions. The governing board has at least 6, and not more than 12, members and must include at least 2 members who, in the Minister's opinion, represent the general community and religious denominations.

The Board currently consists of a Chair, Deputy Chair and seven members with various backgrounds and AICD qualifications and who also reflect the general community's cultural and religious views.

The Board meets bi-monthly. It is ultimately responsible to the Minister for the good governance and successful operations of the Authority. Under the Financial Management Act the Board is responsible for the appointment of the CEO. The Board provides governance to the Authority; management responsibilities are exercised by the CEO. The Board sets the strategic goals for the Authority and works closely with the Authority CEO to ensure that there is an agreed delivery program in place that is aligned to achieve the strategic guidance within a risk framework, and which includes agreed KPI's revenue targets, budgets and timelines.

The Authority comprises of a CEO and 25 employees (administrative and operations).

The Board has established sub-committees for Audit and Risk, Finance, Governance, and Special Projects, which meet quarterly.

Sub-Committee	Role
Audit & Risk	To provide recommendations and advice to the Board on risk management activities (including strategic risk management, internal audit, WHS and fraud) undertaken by the Authority.
Finance	• To provide recommendations and advice to the Board on financial management and planning for activities undertaken by the Authority. • To provide recommendations and advice to the Board on potential business development and expansion opportunities, stakeholders and reputation management issues, and marketing activities undertaken by the Authority.
Governance	To provide independent assurance to the Board that the Authority has in place adequate processes to fulfil its governance and legislative responsibilities.
Special Projects	To provide advice to the Board on the prioritisation, planning and delivery of significant projects (currently includes Southern Memorial Park, Gungahlin Memorial Hall and Condolence Lounge and the Gungahlin Ash Memorialisation Garden). These projects have a combined value of in excess of \$100M.

Change in Business Size and Nature Since 2019

The role, size, scale, and complexity of the Authority have increased and expanded significantly, resulting in significant increases in the complexity of the Board's work and in the role and responsibilities of the Board. Most recently, the Authority completed the construction of a Memorial Hall and Condolence lounge at Gungahlin (\$8.25M) which further diversified our service offering and is a new business stream. This project also included in purchase and installation of a second cremator, doubling our cremation capacity.

Table 3 that follows outlines the growth in the business of the Authority in the past six years in terms of key financial benchmarks.

Table 3: Business Growth

Category	30 June 2019 (\$,000)	30 June 2025 (\$,000)	% Change
Operating Revenue	\$2,703	\$7,042	161%
Operating Expenditure	\$1,592	\$6,165	287%
Total Assets	\$9,805	\$26,770	173%
Total Liabilities	\$9,802	\$13,971	43%
Approved / Pending Capital Works Projects	\$205	\$8,250	Significant increase

Gungahlin Crematorium

In 2020/21 the Authority established, funded and constructed the first publicly-owned Crematorium in the ACT, which was officially opened at our Gungahlin Memorial Park on 15 March 2021. This was a new business unit and service of the Authority. As a result, the ACT Public Cemeteries Authority was renamed as the Cemeteries and Crematoria Authority, in the *Cemeteries and Crematoria Act 2020*, to reflect this expansion of role.

Since that time the facility has conducted over 2,500 cremations. This business line has resulted in the development of complex operating practices – which deal with the most sensitive and emotional topics and management of death issues, increased staffing and budgeting and required the Board to provide significant input into the *Cemeteries and Crematoria Act 2020*.

Gungahlin Memorial Hall and Condolence Lounge

The Board has overseen and been responsible for the Authority's development and construction of an (ACT Government approved) Memorial Hall and Condolence Lounge at Gungahlin Memorial Park at a cost of circa \$8M. This is a completely new business unit to provide a full service offering to the Canberra community providing a venue for memorial services and wakes for up to 150 people. This new business line has resulted in the development of a new business plan and operating practices, with increased staffing,

budgeting, and reporting. This facility was officially opened by Minister Cheyne on the 1st April 2026.

Southern Memorial Park

The Minister for Transport and City Services on the 23 May 2023 (Notifiable Instrument NI2023-267) (attached) appointed the Cemeteries and Crematoria Board to:

- Develop Southern Memorial Park as identified in Schedule 1; and
- Operate Stage 1 of Southern Memorial Park as identified by the red outline in Schedule 1.

This is Stage 1 of a four-stage development that will see the development of a bush cemetery for the bush capital, which will provide interment options for the Canberra community for the next 100 years. Stage 1 has an approximate cost of \$94M, covers an area of over 10 hectares and will provide 2,500 interment plots.

As the detailed design and business case has been developed over the past 18 months, the Board's involvement and responsibilities have increased significantly. With the Board now appointed to develop and operate this new facility, the complexity and time involved in development of the site and the operational planning as a new business unit will continue to increase for the next decade. As part of the ongoing development the Board is required to commence the planning for Stage 2 which will be required in 5-7 years at an estimated cost of \$120M (2023 dollars). It should also be noted that this new business (Stage 1) will result in an increase existing in staff numbers by 35%. This work by the Board is in addition to operating the three existing cemeteries.

At this time due to budget constraints the funding for Stage 1 Southern Memorial Parks has been delayed, however, the Board continues to plan for additional interment locations for south Canberra.

Legislative and Government Responsibilities

The work of the Board is complex and requires diligence and understanding to ensure decisions taken address a large range of competing requirements. As a statutory authority, the Board is required on an ongoing basis to;

- Provide advice and guidance into the development of the *Cemeteries and Crematoria Act 2020* and the drafting of Regulations and Codes of Practice;
- Provide complex and advice and guidance on the operation of the Perpetual Care Trust (PCT);
- Submission of an Annual Statement of Intent including agreement of key performance measures with the Minister and Chief Minister (2026/27 attached);
- Prepare and approve Annual Financial Statements for Audit;
- Prepare and submit its own Annual Report to Government;
- Develop Strategic Business Plans (including financial and risk management);
- Develop and approve an MOU with TCCS;

- Provide advice to the Minister and Government on detailed matters pertaining to the business, the Act and responding to Ministerials;
- Provide advice to the Regulator;
- Attend Government Hearings and Inquiries including Budget Estimates, Annual Report Hearings and Elected Members Hearings; and
- Meet with the Minister to discuss key strategic issues and emerging issues from a territory, national and international perspective;

Recommended Increase to Board Remuneration

As detailed in the Authority's submission The Authority Board requests the Tribunal to consider an increase to the remuneration of the position of Deputy Chair rate to accurately reflect the current performance of duties being executed by this position recognising the significant increased scale, scope, responsibilities, and complexity that are now required.

The Board has considered its workflow and nature over the past 12 months as we take on additional work.

In our view the workload of the Chair and Deputy Chair has a tendency to be continuous and we consider that their workload can be identified with some certainty over time. We believe that moving to an annual fee for both the Chair and Deputy Chair roles will reduce administrative workload for the Chair, Deputy Chair and staff in keeping records of significant workload outside meetings and be a fairer remuneration.

The Board has reviewed the nature and size of other ACT Government entities whose remuneration is set by the remuneration tribunal. The Board considers that entities mentioned in Table 4 below are more in line with the Authority's role and size than the advisory committees which the current Board remuneration appears to be in line with. The remuneration for these comparable entities ranges are noted in Table 4 below.

Table 4: Comparable Entities Current Remuneration Ranges

	Long Service Leave Authority	
	Base Remuneration (Per Diem)	Base Remuneration (Per Annum)
Chair		\$47,280
Deputy Chair		\$31,520
	Board of Senior Secondary Studies	
Chair -		\$34,410
	Cultural Facilities Corporation Board	
Chair		\$32,140
Deputy Chair		\$16,090
	Suburban Land Agency Board	
Chair		\$86,130
Deputy Chair		\$68,915

Table 5: Proposed Remuneration

Entity	Position	Proposed Remuneration
Cemeteries and Crematoria Authority Board	Deputy Chair – introduce a separate rate for this role as an annual payment to reflect continuous workload	\$20,625 annual payment

Summary

The Authority currently manages and operates three public cemeteries at Gungahlin, Woden and Hall, a Mausoleum at Woden Cemetery, and a Crematorium at Gungahlin that service the ACT and surrounding communities. Cemeteries are important spaces for the community, and the Authority ensures that all matters related to its services (burials, cremations and interments) are handled with dignity and respect. The Authority now operates a Memorial Hall and Condolence Lounge at Gungahlin, as a new business undertaking, which for the first time offers the Canberra community.

The Authority is a statutory body and receives no funding from the ACT Government, except in exceptional circumstances, which has not occurred since the establishment of the Authority in 2003.

As evidenced in our submission, since 2023 (last submission), the role, scope, complexity and scale of the Authority have increased exponentially. The most significant example of this is the appointment, by the Minister, for the Authority to develop and operate Southern Memorial Park. Stage1 of this project, at a cost of \$94M, is a greenfield development both from the perspective of infrastructure, and business and operational planning. The ultimate outcome is to provide a reimagined cemetery, being a “bush cemetery for the bush capital” that will deliver 60,000 interments over the four stages, sufficient for the next 100 years. Whilst currently this project is yet to receive capital funding, the preparation in developing the required operational plans and policies is still being progressed.

The Board considers an increase to the remuneration for the position of Board Deputy Chair would accurately reflect the current performance of duties being executed by this position recognising that significant additional responsibilities and business diversification and expansion that has occurred within the Authority.

Recommendation

It is recommended that the Remuneration Tribunal agree to an annual remuneration for the position of Deputy Chair Cemeteries and Crematorium Authority Board of \$20,625, which represents two thirds of the remuneration of the Board Chair. This is in line with the submission made to the Remuneration tribunal in 2023 Spring Review.

A handwritten signature in black ink, appearing to read 'Neale Guthrie', with a stylized flourish at the end.

Mr Neale Guthrie
Chair
Cemeteries and Crematoria Authority Board
nealeguthrie60@gmail.com

Attachments:

1. The Cemeteries and Crematorium Authority Statement of Intent for 2026/27
2. 2023 Remuneration Tribunal letter to Board Chair