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| Annual and strategic plan guidelines  Class A cemetery trusts |

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# Background

Following recommendations from the Victorian Auditor-General’s Office and the State Services Authority (now the Victorian Public Sector Commission) on the sustainability of Victoria’s cemeteries sector, the Victorian Government announced a number of reforms to the sector in 2008.

These reforms largely affected the cemetery trusts that report to Parliament under the *Financial Management Act 1994* and saw the creation of two classes of cemetery trusts in Victoria: Class A and Class B.

Class A cemetery trusts operate under a common governance framework and are expected to meet a range of statutory obligations and responsibilities outlined in the 2009 amendments to the *Cemeteries and Crematoria Act 2003* (the Act).

Given the increased functions of Class A cemetery trusts, it is essential that these trusts conduct their activities efficiently, in accordance with clearly specified objectives and targets, and that they adopt sound corporate governance practices. Accordingly, the revised Act sets out a formal strategic and annual planning process with which Class A cemetery trusts must comply.

These guidelines provide an overview of the annual and strategic planning requirements for Class A cemetery trusts and have been prepared in line with the Department of Treasury and Finance’s *Corporate planning and performance reporting requirements.*

A formal approach to planning assists Class A cemetery trusts strengthen their capacity to plan for and provide cemetery services that meet the changing needs and expectations of the community. Over time these planning documents, in conjunction with annual financial reports, will provide valuable information to Class A cemetery trusts, the community and government.

# Purpose

The purpose of these guidelines is to provide Class A cemetery trusts with an overview of:[[1]](#footnote-1)

* the corporate planning process,
* their obligations under the Act with respect to planning, and
* the approval and evaluation process for trust plans.[[2]](#footnote-2)

# Corporate planning

Corporate planning documents form an agreement between the members of a Class A cemetery trust and their senior management team. The documents are designed to outline the cemetery trust’s strategic directions and performance targets over their various corporate planning periods.

Trusts should ensure their plans are consistent with their functions as specified under the Act.

## Legislative requirements and obligations

Class A cemetery trusts are required to submit the following corporate plans to the department:[[3]](#footnote-3)

* Strategic plan
* Annual plan
  + Annual financial statements (as required by the Minister for Finance)

Both the strategic and annual plans should be prepared as if they are public documents in accordance with ss. 18N(7) and 18O(5) of the Act.

# Strategic plan

The strategic plan should be a comprehensive, three-year plan that details the management and operational strategic directions of a Class A cemetery trust.

When completing its strategic plan, Class A cemetery trusts must ensure the document is prepared in accordance with:

* the requirements specified under ss. 18O and 18P of the Act,
* any other applicable legislation, and
  + any community/stakeholder commitments made by the trust.

## Strategic plan template

In consultation with Class A trusts the department has developed a strategic plan template (Appendix 1). The strategic plan template must be completed by the trust and returned to the Secretary of the department for approval.[[4]](#footnote-4)

The strategic plan template contains three key sections that the trust is required to complete:

1. An overview of the organisation’s corporate profile and operating environment.
2. Information about the organisation’s mission, vision, values, priorities and key organisational policies.
3. An outline of the organisation’s strategic priorities.

Examples have been provided within the template to guide the trust on what type of information is required under each section. It should be clear what strategic direction/s a Class A cemetery trust is proposing to focus on over the three-year strategic planning period.

## Endorsement

A Class A cemetery trust’s strategic plan must be approved by a majority of trust members and forwarded to the Secretary of the department for approval.[[5]](#footnote-5)

During the analysis and review of the trust’s strategic plan the department may be required to contact the trust with questions or to seek clarification. The trust is therefore required to nominate a contact officer for this purpose.

## Submission

In accordance with s. 18O of the Act, each Class A cemetery trust is required to submit their strategic plan to the department. The Secretary of the department has determined the submission date for the strategic plan to be on or before 30 September of the relevant year.

As the strategic plan will be for a period of three years, Class A cemetery trusts should have their strategic plans submitted into the department on or before 30 September of the first year of their strategic plan.

If the trust changes the content of its approved strategic plan or operates in a manner inconsistent with its plan it will be required to submit an updated strategic plan. The updated strategic plan should identify the changes to the original strategic plan along with an explanation of why the changes are necessary.

# Annual plan

The annual plan is a detailed action plan for the current financial year and should be clearly linked to the Class A cemetery trust’s strategic plan. The annual plan must include strategies and actions for achieving the Class A cemetery trust’s priorities during the relevant year. When completing the annual plan template, Class A cemetery trusts must ensure it is prepared in accordance with:

* the requirements specified under ss. 18N and 18P of the Act
* any other applicable legislation
  + any community/stakeholder commitments made by the trust.

The annual plan should also clearly articulate which strategic directions the trust is proposing to focus on.

## Annual plan template

In consultation with Class A trusts the department has developed an annual plan template (Appendix 2). The template contains six key sections which trusts must complete:

1. A brief summary of the organisation’s performance against its annual plan for the previous year.[[6]](#footnote-6)
2. Information about the organisation’s mission, vision, values, priorities and key organisational policies.
3. An outline of the organisation’s corporate profile.
4. A summary of strategic priorities and how they will be addressed.
5. Discussion of key performance indicators.
6. Miscellaneous information relevant to the trust’s annual planning process (such as burial and Census data).

Class A cemetery trusts should ensure their annual plan provides clear focus and direction for their organisation, stakeholders and the community. Under parts 2 and 3 of the annual plan, Class A cemetery trusts are required to provide details relating to their organisation’s intent as a whole and for the specific reporting period.

## Key performance indicators

Class A trusts are required to measure key performance indicators (KPIs) as an indicator of sector health and to inform corporate planning. Financial KPIs and governance KPIs were developed in consultation with Class A cemetery trusts in 2014.

### Financial KPIs

Financial KPIs measure the financial performance of Class A cemetery trusts. Trusts must compile the relevant data for the previous year and complete the ‘Operational data and key performance indicator reporting sheet’ developed by the department.

The financial KPI results table generated through the reporting sheet must be attached to the trust’s annual plan (see Appendix 3).[[7]](#footnote-7)

### Governance KPIs

Governance KPIs have been developed to evaluate trust performance in governance. Board performance is demonstrated using the ‘Class A cemetery trust sector key performance indicators governance attestation form’, and risk management performance is demonstrated in annual reports.

The ‘Class A cemetery trust sector key performance indicators governance attestation form’ relating to the previous year must be attached to the trust’s annual plan (see Appendix 4).

## Operational data

Class A trusts are required to report operational data relating to sales and employees as an indicator of sector health and to inform corporate planning. Class A trusts must compile the relevant data for the previous year and complete the ‘Operational data and key performance indicator reporting sheet’ developed by the department. Sales data is to be entered in Table 1 and employee data is to be entered in Table 2 of the reporting sheet.

The sales and employee data tables must be attached to the trust’s annual plan (see Appendix 5).[[8]](#footnote-8)

## Endorsement

A Class A cemetery trust’s annual plan must be approved by a majority of trust members and forwarded to the Secretary of the department for approval.[[9]](#footnote-9)

During the analysis and review of the trust’s annual plan, the department may be required to contact the Class A cemetery trust with questions or to seek clarification. The trust should therefore nominate a contact officer for this purpose.

## Submission

In accordance with s. 18N of the Act, each Class A cemetery trust is required to submit their annual plan to the department for approval on or before 30 September each year.

If a cemetery trust wishes to change its annual plan or exercise its functions in a manner inconsistent with its approved annual plan, they must provide an amended annual plan and an explanation for the change to the Secretary of the department for approval. Any amendments to the annual plan will need to be in line with the trust’s strategic plan.

# Appendix 1: Strategic plan template

## 1 Foreword

Provide a summary of comments from the chairperson and/or Chief Executive Officer (CEO) of the trust regarding the preparation of your organisation’s strategic priorities and any other information relating to your organisation that the chairperson and/or CEO considers appropriate.

## 2 Corporate profile and operating environment

Details of your organisation’s operating environment must include:

* structure
* corporate profile
* business characteristics (an outline of the cemetery sites that your organisation operates/manages)
* scale of business (a high-level overview of anticipated growth of the business/demand over the next three years and value of current asset holdings)
* basis of charging (an outline of general payment arrangements for customers)
* regulatory environment (outline of legislation/regulations that govern cemetery operations)
  + inventory on land holdings.

Other examples of information that may be included in this section are:

* information relating to the sites that the trust manages
* average annual workload (such as burials and/or cremations per year)
* organisation and staffing requirements
* board of management (number of positions on the trust and their terms of appointment)
  + the Minister responsible for cemeteries.

## 3 Introduction

### 3.1 Mission statement and vision

* Insert your organisation’s mission and vision statements.

### 3.2 Organisational values

Provide details of your organisation’s values relating to the operations and services you provide to the community.

State how your organisational values align with government policy and statutory obligations.

### 3.3 Key business policies

This section may include a few brief sentences on any policies the trust may have in place such as:

* accounting policies
* capital investment policies
* human resources/employee relations policies
* Occupational Health and Safety policies
* quality assurance policies
* environmental policies
* equal opportunity and harassment policies
* privacy policies
  + risk management policies.

### 3.4 Key challenges and risks

Provide a high-level summary about any key challenges and risks that your organisation may face in achieving the strategic priorities outlined in this plan.

Include information about:

* the business context within which your organisation operates
* any external or internal influences that may impact on the services and/or operations that your organisation provides[[10]](#footnote-10)
  + any trends in the sector that may relate to your organisation’s operations or capabilities.

## 4 Strategic priorities

Provide a summary of what your organisation’s strategic priorities are over the next three years[[11]](#footnote-11) and how you propose to achieve these priorities in the following key areas:

* Build a viable and sustainable organisation (including finance and assets)
* Develop our people and workforce
* Enhance relationships with the community, clients and stakeholders
* Governance and accountability
  + Provide leadership

### 4.1 Strategic priority 1: Build a viable and sustainable organisation (including finance and assets)

Populate the following table with your organisation’s strategies and actions relating to the viability and sustainability of your organisation. Information relating to your organisation’s finance and assets is also to be included in this section.

Include details about your organisation’s capital work projects/programs for the three-year period of the strategic plan.

Examples that may be included in this section are:

* developing financial strategies to ensure long-term viability and sustainability of the organisation (including existing and future needs)
* conducting ongoing reviews of expenditure to identify any potential cost saving areas and/or unforeseen expenditure
* developing and reviewing internal financial monitoring processes
* reviewing budget allocations
* increasing revenue from memorial sales
* developing a consistent IT/environmental/service delivery plan/model
* developing and investing in business systems and processes to ensure efficient utilisation of resources
* reviewing current work practices and identifying opportunities/areas for improvement
  + reviewing all fee descriptors and prices to ensure consistency within your organisation.

|  |  |  |
| --- | --- | --- |
| Strategies and actions | Targets | Responsibility\* |
|  |  |  |
|  |  |  |
|  |  |  |

\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

### 4.2 Strategic priority 2: Develop our people and workforce

Populate the following table with your organisation’s strategies and actions relating to people and workforce development.

Examples that may be included in this section are:

* developing a workforce development strategy that addresses the changing needs of the lifecycle of the organisation (appropriately qualified and flexible workforce)
* ensuring the organisation has sufficient training in place to support staff to meet organisational and statutory obligations and requirements
* improving workforce capacity by developing and implementing training plans for staff and trust members
  + ensuring all staff are well informed about organisational values and management changes.

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| --- | --- | --- |
| Strategies and actions | Targets | Responsibility\* |
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\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

### 4.3 Strategic priority 3: Enhance relationships with the community, clients and stakeholders

Populate the following table with your organisation’s strategies and actions relating to enhancing community, client and stakeholder relationships.

Examples that may be included in this section are:

* developing a partnership and communication strategy with clients, stakeholders and the community to improve service delivery
* enhancing the organisation’s profile in the industry and community as a leading provider of cemetery and crematoria services
  + reviewing and updating complaint-handling procedures relating to the delivery of services.

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| Strategies and actions | Targets | Responsibility\* |
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\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

### 4.4 Strategic priority 4: Governance and accountability

Populate the following table with your organisation’s strategies and actions relating to governance and accountability.

Examples that may be included in this section are:

* ensuring the organisation’s operations and processes are transparent, accountable and adhere to all legislative requirements/obligations
  + reviewing internal processes and policies against all requisite legislation.

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| --- | --- | --- |
| Strategies and actions | Targets | Responsibility\* |
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|  |  |  |

\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

### Strategic priority 5: Provide leadership

Populate the following table with your organisation’s strategies and actions relating to your leadership within the cemeteries sector.

Examples that may be included in this section are:

* developing a strategy that addresses the changing needs of the various communities you serve
* ensuring the organisation has sufficient training in place to support staff to meet organisational and statutory obligations and requirements regarding community needs/issues and sector leadership
* developing a strategy that addresses the potential leadership role your organisation can play for Class B cemetery trusts and the sector
* enhancing the organisation’s profile in the industry and community as a leading provider of cemetery and crematoria services
  + establishing a community advisory committee and establishing a framework and identifying resources to ensure leadership assistance can be provided to the sector.

|  |  |  |
| --- | --- | --- |
| Strategies and actions | Targets | Responsibility\* |
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|  |  |  |
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\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

## 5 Miscellaneous

List any other information your organisation feels should be included in this strategic plan.

Insert information relating to any appendices you may have.

# Appendix 2: Annual plan template

## 1 Foreword

Provide a summary of comments from the chairperson and/or CEO of the trust regarding the preparation of your annual plan.

Identify any key themes/issues that the trust has taken into consideration in the preparation of the annual plan.

## 2 Summary

Provide a brief summary of how your organisation has performed against its annual plan for the previous year and how your organisation is tracking in achieving their strategic priorities.[[12]](#footnote-12) The information should be based on the strategic priorities that are identified and listed in your strategic plan and your organisation’s previous annual plan. A clear link to your strategic plan should be evident.

In your assessment, include information about:

* whether you are on track to achieve all set strategic priorities listed in your strategic plan
* whether any strategic priorities have changed (entirely or in scope)
* whether there has been a diversion from particular strategic priorities listed in last year’s annual plan (for example, a priority was listed but you chose to not action it)
* reasons for changes (if any)
  + factors that may have affected your organisation’s achievement/performance.

## 3 Introduction

### 3.1 Mission statement and vision

Insert your organisation’s mission and vision statements.

### 3.2 Organisational values

Provide details of your organisation’s values relating to the operations and services you provide to the community.

## 4 Corporate profile

Provide a brief summary of your organisation’s structure and corporate profile for the year.[[13]](#footnote-13)

Examples of information that may be included in this section are:

* information relating to the sites that your trust manages
* anticipated annual workload (such as burials and/or cremations this year)
* organisation and staffing
* board of management (number of positions on the trust and their terms of appointment)
  + the Minister responsible for cemeteries.

### 4.1 Operating environment for [insert year] financial year

Provide a summary about your organisation’s operating environment and position for the year for which the annual plan relates. Detail any carry-over issues/matters from the previous year.

Provide details about any requirements/obligations your organisation has for the year, including legislative, community, staff, services/operations, leadership requirements, and how your organisation proposes to fulfil these requirements/obligations (especially the legislative ones).

Include information about the regulatory environment and your organisation’s regulatory obligations.

### 4.2 Key challenges and risks

State whether there are any challenges and risks that your organisation may face this year in achieving the stated strategic priorities in this annual plan.

Include information about how your organisation proposes to manage these challenges/risks.

### 4.3 Key assumptions

State whether your organisation is operating under any assumptions at the time of writing the plan relating to pricing, growth, Consumer Price Index (CPI), financial operational and environmental issues.

Include information regarding how your organisation came to these assumptions, the effects of these assumptions and the status of operations if these assumptions were not in place.

## 5 Strategic priorities

### 5.1 Strategic priorities [insert year span]

Provide a summary of your organisation’s strategic priorities (from your strategic plan).

Provide a summary of how your organisation proposes to achieve the strategic priorities set.

Provide details about how your organisation’s strategic priorities meet statutory requirements and obligations, and how you plan to meet statutory requirements/obligations this year.

### 5.2 Strategic priorities [insert year]

State what your strategic priorities are for the year, taking into consideration the related subheadings from the strategic plan, your organisation’s capabilities and which part of your organisation is responsible for these tasks.

The strategic priorities specified in this annual plan should be linked to the strategic priorities specified in your strategic plan.

Provide details about how your organisation’s strategic priorities meet statutory requirements and obligations, and how you plan to meet statutory requirements/obligations this year.

**5.3 Strategic priority 1: Build a viable and sustainable organisation (including finance and assets)**

Provide a summary of the strategies and actions relating to building a viable and sustainable organisation over the year, and the expected outcomes of achieving these strategies/actions.

Include details about your organisation’s capital work projects/programs for the year.

Populate the following table with your organisation’s strategies and actions for the year, and state who within your organisation will be responsible for ensuring they are achieved.

|  |  |  |
| --- | --- | --- |
| Strategies and actions | Targets | Responsibility\* |
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|  |  |  |
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\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

### 5.4 Strategic priority 2: Develop our people and workforce

Provide a summary of the strategies and actions relating to people and workforce development for your organisation over the year, and the expected outcomes of achieving these strategies/actions.

Populate the following table with your organisation’s strategies and actions for the year, and state who within your organisation will be responsible for ensuring they are achieved.

|  |  |  |
| --- | --- | --- |
| Strategies and actions | Targets | Responsibility\* |
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\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

### 5.5 Strategic priority 3: Enhance relationships with the community, clients and stakeholders

Provide a summary of the strategies and actions relating to community, client and stakeholder relationships for your organisation over the year, and the expected outcomes of achieving these strategies/actions.

Populate the following table with your organisation’s strategies and actions for the year, and state who within your organisation will be responsible for ensuring they are achieved.

|  |  |  |
| --- | --- | --- |
| Strategies and actions | Targets | Responsibility\* |
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\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

### 5.6 Strategic priority 4: Governance and accountability

Provide a summary of your organisation’s strategies and actions relating to governance and accountability over the year, and the expected outcomes of achieving these strategies/actions.

Populate the following table with your organisation’s strategies and actions for the year, and state who within your organisation will be responsible for ensuring they are achieved.

|  |  |  |
| --- | --- | --- |
| Strategies and actions | Targets | Responsibility\* |
|  |  |  |
|  |  |  |
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\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

### 5.7 Strategic priority 5: Provide leadership

Provide a summary of the strategies and actions relating to your organisation’s leadership within the cemeteries sector over the year, and the expected outcomes of achieving these strategies/actions.

Populate the following table with your organisation’s strategies and actions for the year, and state who within your organisation will be responsible for ensuring they are achieved.

|  |  |  |
| --- | --- | --- |
| Strategies and actions | Targets | Responsibility\* |
|  |  |  |
|  |  |  |
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\* The responsibility section is optional, and it is up to the trust to decide whether they would like to include this information in the strategic plan they submit to the department for approval. Trusts should remember that the approved strategic plan must be made available to members of the public upon request; therefore, it may not be considered appropriate for a trust to list who within their organisation has been assigned responsibility.

## 6 Key performance indicators

Discuss issues related to key performance indicators (KPIs) such as:

* comparisons of results over time
* causes of significant deviations in results
  + the role of KPIs in your planning process.

## 7 Miscellaneous

List any other information your organisation feels should be included in this annual plan.

Insert information relating to any appendices you may have.

# Appendix 3: Financial key performance indicator results table

|  |  |  |  |
| --- | --- | --- | --- |
| **Key performance indicator (KPI) results** | | | |
| **Cemetery trust** |  | | |
| **Reporting period** |  | | |
| **KPI 1  Operations income growth rate** | Operations income this period |  |  |
| Operations income previous period |  |
| **KPI 2 Return on sales** | Net profit this period |  |  |
| Operations income this period |  |
| **KPI 3 Market share** | Number of cremation services (disposals) and interments of bodily remains performed this period |  |  |
| Number of deaths in Victoria this period |  |
| **KPI 4 Average maintenance costs per hectare** | Total maintenance costs this period |  |  |
| Total land area (ha.) |  |
| **KPI 5 Interment of bodily remains market growth rate** | Number of interments of bodily remains sold this period |  |  |
| Number of interments of bodily remains sold previous period |  |
| **KPI 6 Cremation services market growth rate** | Number of cremation services (disposals) sold this period |  |  |
| Number of cremation services (disposals) sold previous period |  |

# example of the Governance key performance indicator attestation form, which can be found at https://www2.health.vic.gov.au/public-health/cemeteries-and-crematoria/governance-and-finance/governance/class-a-governanceAppendix 4: Governance key performance indicator attestation form

KPI 9: Risk management (including review of critical systems and policies)
Class A trusts are required to comply with the Standing Directions of the Minister for Finance under the Financial Management Act 1994.
Standing Direction 3.7.1 ‘Risk management framework and processes’ requires that the Victorian Government Risk Management Framework is applied.
Trusts must include an attestation in their Annual Report that they comply with the Standing Directions of the Minister for Finance. Making that attestation fulfils this KPI.
Any issues with the trust’s critical systems and policies should be identified through the trust’s risk management processes.

# Appendix 5: Operational data tables

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Table 1: Sales data** | | | | | | | |
| **Type** | **Description** | **Number sold** | **Number used** | **Total income** | **Average fee** | **Lowest fee** | **Highest fee** |
| Right of Interment (ROI) | Pre purchased below ground interment |  |  |  |  |  |  |
| At need below ground interment |  |  |  |  |  |  |
| Pre purchased mausolea interment |  |  |  |  |  |  |
| At need mausolea interment |  |  |  |  |  |  |
| Pre purchased cremated remains interment (25 year) |  |  |  |  |  |  |
| At need cremated remains interment (25 year) |  |  |  |  |  |  |
| Pre purchased cremated remains interment (perpetual) |  |  |  |  |  |  |
| At need cremated remains interment (perpetual) |  |  |  |  |  |  |
| Interment/ disposal | Interment of bodily remains - below ground |  |  |  |  |  |  |
| Interment of bodily remains - mausolea |  |  |  |  |  |  |
| Interment of cremated remains |  |  |  |  |  |  |
| Cremation service (disposal) |  |  |  |  |  |  |
| Memorials | Monuments |  |  |  |  |  |  |
| Plaques |  |  |  |  |  |  |
| Vaults |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Table 2: Employee data** | | | | |
| **Employee type** | **Total number of employees** | **Total costs** | **Average cost** | |
| Administrative |  |  |  | |
| Operational |  |  |  | |
| Executive |  |  |  | |
| Other |  |  |  | |
| Total |  |  |  |  |

1. This document should be read in conjunction with the Victorian Public Sector Commission’s *Welcome to the Board: Director’s Guide to Public Entity Governance*. The guide covers the key concepts of public entity governance. [↑](#footnote-ref-1)
2. This document provides trusts with an overview of their planning requirements under the Act. Class A cemetery trusts have an obligation to identify any other legislative and/or departmental requirements that may be expected from them when developing plans and reports. [↑](#footnote-ref-2)
3. These documents are to be prepared separately as they each have different requirements in terms of content, submission date and other governmental requirements. [↑](#footnote-ref-3)
4. The Secretary of the department is responsible for approving strategic plans [↑](#footnote-ref-4)
5. In accordance with s. 18O(3) of the Act, the Secretary may approve the plan in full or request certain amendments. [↑](#footnote-ref-5)
6. This summary is not to be a replication of a Class A cemetery trusts operating summary that is provided in the annual report. [↑](#footnote-ref-6)
7. In addition to providing the financial KPI results table with annual plans, trusts are required to provide results electronically by emailing a copy of the completed ‘Operational data and key performance indicator reporting sheet’ to the department. [↑](#footnote-ref-7)
8. In addition to providing operational data tables with annual plans, trusts are required to provide results electronically by emailing a copy of the completed ‘Operational data and key performance indicator reporting sheet’ to the department. [↑](#footnote-ref-8)
9. In accordance with s. 18N(4) of the Act the Secretary may accept the annual plan in full or request certain amendments. [↑](#footnote-ref-9)
10. Please note that under s. 18A(1) of the Act, for the purposes of long-term planning, the Secretary may request that a cemetery trust prepare policies and plans in relation to the provision of cemetery and crematoria services. [↑](#footnote-ref-10)
11. Under each key area, you should provide the anticipated timeframe for achieving strategic priorities. [↑](#footnote-ref-11)
12. This summary should not be a replication of a Class A cemetery trusts operating summary that is provided in the annual report. [↑](#footnote-ref-12)
13. Information in this section of a Class A cemetery trust’s annual plan should reflect operational details of the trust for the year addressed in the plan. This is unlike the strategic plan which focuses on the trust’s high-level corporate profile over a three-year period. [↑](#footnote-ref-13)