



Recognition of service people through burial and memorialisation

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ACKNOWLEDGEMENTS

The Veterans' Advisory Board (Board) wishes to thank all those people and organisations who provided advice to the Board in considering the principles that should underpin how New Zealand recognises service people through burial and associated memorialisation arrangements. The Board also wishes to acknowledge *Allen + Clarke* for providing support and advice in the drafting of this memorandum.

E kore e taea te whenu kotahi ki te raranga i te whāriki

kia mōhio tātou ki ā tātou.

Mā te mahi tahi o ngā whenu,

mā te mahi tahi o ngā kairaranga,

ka oti tenei whāriki.

I te otinga

me titiro tātou ki ngā mea pai ka puta mai.

Ā tana wā,

me titiro hoki

ki ngā raranga i makere

nā te mea, he kōrero anō kei reira.

Nā Kūkupa Tirikatene (1934–2018)

FOREWORD

Tēnā koe e te Minita,

Congratulations on your appointment as Minister of Veterans' Affairs. The Veterans' Advisory Board wishes you well in your role ensuring our men and women who have served in the New Zealand Defence Force are well supported when they leave the service.

We serve at your pleasure and look forward to providing you with advice on matters that you deem important.

This report provides advice requested by a former Minister of Veterans' Affairs, the Honourable Meka Whaitiri. In April 2023, she asked us to provide advice on the principles that should underpin how New Zealand recognises military veterans through the burial and associated memorialisation arrangements.

As such this report, whilst identifying four guiding principles, stops short of proposing changes to what is currently being done.

We have, however, identified areas where improvements could be made.

For example, a number of people we spoke with want consideration given to qualifying veterans receiving support to be buried in places beyond service cemeteries such as public cemeteries, urupā and places of cremation.

There is a call for all service men and women to have their service recognised through access to a plaque that describes their service record.

Further matters were raised which included the need to align burial legislation, ways to better coordinate burial arrangements and maintenance of our service cemeteries.

Should you decide to want to further any matter concerning military burials in New Zealand this report will be a useful information source.



Lt Col (rtd) L.P. Comer RNZIR, QSO
Chairman

Veterans' Advisory Board

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EXECUTIVE SUMMARY

In April 2023, the then Minister for Veterans asked the Veterans Advisory Board (Board) to provide advice on the principles that should underpin how New Zealand recognises military veterans through the burial and associated memorialisation arrangements.

Current arrangements for recognising service at the time of a veteran's burial largely evolved in an ad hoc way following the First World War. The rules that developed around service cemeteries after the two World Wars were largely based on the experience of a significant deployment of troops. They were developed at a time when British customs and standards had a strong influence in New Zealand. They were also influenced by the simple standardised and respectful format that applied for military cemeteries in Europe.

The purpose of this report is for the Board to consider and provide advice on the principles governing burial and memorialisation of veterans, in the context of the views, options, and limitations that exist today. This will help to ensure that future developments are guided by a generally agreed set of principles that are fit for the present time and for the future.

The Board undertook a range of engagement to better understand stakeholder views. The Board heard that the current framework is fragmented, ambiguous and unclear. There are ongoing challenges and barriers for service people, their spouses or partners, and whānau, which include:

- a. ambiguity around eligibility for recognition and burial of service people in the current legislative framework
- b. the lack of available information for families
- c. the continued uncertainty around the roles and responsibilities of stakeholders
- d. the gaps in resourcing and coordination of maintenance and upkeep of memorials and graves.

Drawing on the engagement the Board undertook and the feedback from stakeholders, we are of the view that there are four guiding principles for the burial and memorialisation of service people that should be applied in the New Zealand context:

- a. *Consistency and certainty / Tikanga* – clear and well understood rules and framework
- b. *Dignity / Mana* – respect and recognition of service on an ongoing basis
- c. *Equality and diversity / Ōritetanga* – equality for all service people
- d. *Inclusiveness / Kāwanatanga* – culturally and religiously inclusive, meaningful participation, decision making and leadership for service people.

The Board believes that if these principles are applied to future policy and legislative work programmes there will be better and more appropriate recognition of service people through

burials and memorialisation in New Zealand. It will also result in the rules and process being fit for purpose reflecting current societal norms and expectations.

Recommendations

It is recommended that the Minister for Veterans:

1. **Note** that:
 - a. the framework for recognition of service people through burial and memorialisation in New Zealand is outdated, having been developed in the context of the two World Wars
 - b. a review is required to bring the framework in line with increased diversity, a changing service environment and different societal norms and expectations.
2. **Agree** to direct Veterans Affairs, and all parties involved in the process, to adopt the following principles to guide all future work in relation to the recognition of service people through burial and memorialisation:
 - a. *Consistency and certainty / Tikanga* – clear and well understood rules and framework
 - b. *Dignity / Mana* – respect and recognition of service on an ongoing basis
 - c. *Equality and diversity / Ōritetanga* – equality for all service people
 - d. *Inclusiveness / Kāwanatanga* – culturally and religiously inclusive, meaningful participation, decision making and leadership for service people.
3. **Agree** to ask Veterans' Affairs to facilitate a meeting with all parties involved in the Burial and Memorialisation process, to ensure there is good co-ordination and consistency of messaging.
4. **Agree** to aligning eligibility requirements in the Burial and Cremation Act 1964 and the Veterans' Support Act 2014 through the first available legislative amendment bill.

1 INTRODUCTION

This report sets out the principles that the Veterans' Advisory Board (Board) considers should underpin the recognition of service in New Zealand through the burial and memorialisation of service people. It considers current arrangements, identifies gaps and barriers and explores areas for improvement. It provides options (both short term and longer term) to better recognise service in New Zealand.

The Board is an independent advisory body to the Minister for Veterans. We provide advice to the Minister on our own motion or on request of the Minister, including advice on policies to be applied in respect of recognition and entitlements for service people and their whānau. The members of the Board are appointed by the Minister for Veterans. The Board has seven members and one serving veteran (*ex-officio*).¹

For the purposes of this report references to burial include the burial of cremated remains.

1.1 Context and purpose

Following the First World War service cemeteries were established by communities and local Returned Services Associations. Over time responsibility for these transitioned to central and local government acknowledging their role in recognising the sacrifice that service people make for their country. After the Second World War, rules were developed for service cemeteries. These rules were established against the backdrop of unprecedented overseas deployment of troops which arguably influenced eligibility requirements. The rules were also developed at a time when British customs had a strong influence in New Zealand. This resulted in rules that reflected those for military cemeteries in the United Kingdom and Europe.

Current arrangements remain a relic of their time. The Board has become increasingly aware of the disconnect between current arrangements and increased diversity of the New Zealand population (and across the Defence services), as well as a different environment and context within which people serve. A recent review of the Burial and Cremation Act 1964 highlighted some of these inconsistencies. In the consultation document *Death, Funerals, Burials and Cremation: A Review of the Burial and Cremation Act 1964 and Related Legislation*,² some stakeholders expressed a view that eligibility for burial in a services cemetery should be extended to include all service people. To date this review has not resulted in any legislative or policy changes to address these issues and further work is required to better recognise the service of all service people through burials and memorialisation.

The Board's view is that it is important to consider the principles governing burial and memorialisation of service people to ensure that future policy and legislative development in this area are underpinned by an agreed set of principles that are fit for the present context and for the future.

Currently, how Veterans' Affairs (VA) fund a plaque or headstone depends on where someone is buried. If someone is buried in a services cemetery, alone or with their spouse or partner, VA will meet the full cost of:

¹ Board members are: Leith Comer (Chair), Fiona Cassidy, BJ (Barry) Clark, Baden Ewart, Denise Hutchins, Glenis Philip-Barbara, Warrant Officer Class One Mark Mortiboy (*ex officio* Chief of Defence Force nominee). Commander Katherine Ayres is a Deputy Member for Warrant Officer Class One Mark Mortiboy.

² <https://www.health.govt.nz/publication/death-funerals-burials-cremation-review>

- the plaque or headstone
- its installation, and
- updates of the plaque or headstone for spouses or partners also interred.

When they're buried in a public or private cemetery, VA can contribute up to NZ\$1,000.

Plaques and headstones are standardised in both inscription and design. Inscriptions cannot be added to memorials in services cemeteries.

In April 2023 the Minister for Veterans, Hon. Meka Whaitiri, requested that the Board provide advice on what principles should now guide policy and development and delivery of services relating to the burial and memorialisation of service people in New Zealand. The Minister emphasised that these principles should be generally accepted by parties who are closely involved in these processes, and required the Board to consult with interested parties, including:

- VA
- Local Authorities who manage and maintain services cemeteries
- cemetery and crematoria professional groups
- funeral directors
- veteran support and advocacy groups
- iwi Māori
- ethnic and religious groups with special burial requirements
- service people and their families.³

Matters relating to extending coverage of the Veterans' Support Act 2014 (VSA) to all who have served in the New Zealand armed forces is out of scope. The terms of reference setting out the Minister's request for advice are reproduced at **Appendix 1**.

1.2 Methodology

To develop this report the Board adopted a multi-faceted approach:

1. A rapid scan of principles underpinning burials and memorialisation of service people in comparative jurisdictions (Australia, the United Kingdom, Canada and the United States of America)
2. A range of engagement to better understand stakeholder views on how New Zealand should recognise service people through burial and associated memorialisation arrangements, and what principles should underpin this recognition, including:
 - i. a questionnaire sent to Local Government New Zealand, territorial authorities, the Funeral Directors Association of New Zealand, the Royal New Zealand Returned and Services' Association (RNZRSA), iwi Māori and urupā

³ Full Terms of Reference are at Appendix 1

- ii. a questionnaire sent to government agencies (the Ministry for Culture and Heritage, the New Zealand Defence Force (NZDF), the Ministry for Ethnic Communities, the Ministry for Pacific Peoples and Te Puni Kōkiri)
- iii. meetings with VA, RNZRSA, the NZ Remembrance Army⁴ and Jim Goddin.⁵

The Board received seven written responses to our questionnaires.⁶ The questionnaire is reproduced at **Appendix 2**.

1.3 Structure of report

This report has two parts:

- **Part A** sets out the current arrangements and considers the effectiveness of these arrangements
- **Part B** considers the principles to guide the burial and memorialisation of service people in New Zealand. It describes comparative international approaches, stakeholder views and expectations.

⁴ A volunteer-based charity that finds and restores service graves and tells the stories on social media.

⁵ A funeral director from the Waikato region.

⁶ Responses were received from the NZRSA, the NZ Remembrance Army, the Christchurch City Council, the Funeral Directors Association, Te Puni Kōkiri, the Ministry for Pacific Peoples and the Wellington City Council.

2 PART A: CURRENT ARRANGEMENTS

Section 15 of the Burial and Cremation Act 1964 (BCA) enables a local authority to establish services cemeteries where service people, who qualify, may be buried without fee. There are currently 183 services cemeteries in New Zealand.⁷ Where a family knows about eligibility but chooses to bury a service person, who qualifies, in a public or private cemetery or in an urupā there is no financial support for the burial and normal interment and plot-related fees apply.

Qualifying operational service for the purposes of the BCA is defined as service in a war, armed conflict, peacekeeping force, or other operations specified by the Minister of Veterans.⁸ As at the date of writing, 72 deployments are specified as operational service from the First World War in 1914 to present ongoing engagement in the United Nations Command Military Armistice Commission in Korea.

Under the VSA, veterans who are eligible to be buried in a services cemetery are entitled to a plaque or headstone provided and paid for in full by VA.⁹ This entitlement is partially available even if a family chooses to bury a service person, who qualifies under the BCA, in a location other than a services cemetery. In these cases, VA will contribute up to \$1,000 toward the cost of a plaque or headstone.

Qualifying service under the BCA and qualifying operational service under the VSA differ which can cause some confusion. In the past this has resulted in service people without the required qualifying service being buried in services cemeteries.

The wording on plaques and headstones for services cemeteries is standardised regardless of rank and/or service undertaken. In relation to those who choose to be buried in a public or

⁷ Services cemeteries are areas of public cemeteries set aside for those services people will qualifying operational service and their spouse or partner. Many of these were originally established by the NZRSA and some are still managed by them.

⁸ Prior to 2003 the Minister of Internal Affairs was responsible for specifying operational service under the BCA.

⁹ S156 Veterans' Support Act 2014

private cemetery or urupā, there is no standard format for the plaque or headstone that VA is contributing to.

2.1 What should happen in practice?

When a service person dies and their family wishes for them to be buried in a services cemetery, numerous parties are involved and have different roles. A funeral director either directly or through the relevant local authority will contact VA to confirm eligibility. VA checks service records and confirms that the service person does (or does not) qualify for burial in a services cemetery and a plaque free of charge.¹⁰ If a service person is eligible then the local authority and funeral director can work together to arrange for the burial to occur in the services cemetery and for VA to produce the plaque. However, there is no consistency in approach across the country and there is some confusion around different actors’ roles and responsibilities. It is not unusual for there to be some delay between the burial occurring and the plaque being available given the nature of the manufacturing process.¹¹

The various agencies and groups that are involved in service burials, memorials, and the maintenance of service cemeteries, are detailed in the following table:

Table 1: Organisations involved in service burials and memorialisation and maintenance

Organisation	Roles and responsibilities
Veterans Affairs	Covers the cost of official standard plaques or headstones for veterans eligible to be buried in services cemeteries.
	Contributes \$1,000 towards the costs of plaques and memorials, where eligible veterans are buried in a public cemetery or urupā.
	Confirms eligibility of operational service.
	Provides Local Authorities with details of the individual’s service details.
	Contracts one provider to manufacture all plaques and headstones to the standard design.
	Manages inspections of services cemeteries at least ones every two years.
	Provides grants to Local Authorities as a contribution towards maintenance costs and capital work.
Local Authorities	Have overall authority to establish and maintain service cemeteries.
	Administer rules and guidelines to cover health and safety of volunteers in cemeteries.
	Issue permits for internment in services cemetery.
	Partner with VA in memorial projects.

¹⁰ Old cemeteries have burial plots with headstones that continue to be maintained. However, the standard practice now is a bronze plaque.

¹¹ The form that is completed applying for confirmation of service also includes a section relating to unclaimed medals. While there are often difficulties in arranging for these to be available in time for a funeral, some stakeholders noted that VA often goes beyond expectations and does their utmost to enable this to occur.

Organisation	Roles and responsibilities
New Zealand Defence Force	Provide Statement of Service for Local Authority to determine eligibility. This comes from the Personnel Archives and Medals that issue war, operational, and service medals to NZDF former and current service members.
Ministry for Culture and Heritage - Manatū Taonga	New Zealand agent for the Commonwealth War Graves Commission and is responsible for war graves.
	Responsible for maintaining graves of those who have fallen in conflicts as well as memorials for those missing in action. This includes maintaining these graves on urupā. This role does not extend to all service people and their graves
Royal New Zealand Returned and Services Association	Support ex-service member’s funerals at the request / wishes of the whānau / next of kin by providing funding and assistance with memorialisation such as providing a flag or poppies.
	Founded many services cemeteries and still manage some.
	Take part in inspections of cemeteries.
	Propose and fundraise for contributions to memorial projects.
	Are consulted concerning eligibility changes for plaque / memorial standards.
NZ Remembrance Army	Founded in 2018 to locate, restore, research, record and share the graves and stories of those who served.
	Takes part in inspections.
	Runs ‘clean up days’ and events.
	Proposes memorial projects.
Funeral Directors	Make contact with VA to confirm eligibility.
	On request, make contact with the RNZRSA to support widow/widower/family/next of kin, with service-related requests.

2.2 Maintenance and upkeep of services cemeteries

Ongoing maintenance and upkeep of services cemeteries, like other memorials, is important to respect and honour those that they recognise. Failure to maintain services cemeteries diminishes the mana and dignity of those buried there and does not align with the purpose of recognising service through burials and memorialisation.

The graves and memorials of service people buried outside of services cemeteries are not maintained in the same systematic way. It is generally left to the cemetery itself, whānau or other volunteer organisations to look after these memorials. RSAs and the Remembrance Army play a key role in maintaining these graves and memorials.

For the year ended 30 June 2023, \$741,000 was spent on the development and maintenance of services cemeteries. Unfortunately, no data is held on how many graves and memorials are held in these cemeteries.

2.3 Stakeholders' perspectives of gaps and challenges with current arrangements

While feedback suggests that things are working well in some areas, the Board distilled four common areas of concern with current arrangements.

2.3.1 Clarity of process and access to information

The process for internment of a service person is not consistently understood or applied across the country. There is no overarching framework to navigate the process, legislation is ambiguous and inconsistent and there is a lack of adherence to various Acts and regulations. Where things do work well it appears that this is often due to the commitment and support of individual funeral directors, the RNZRSA, local RSA or a particular local authority.

The most important issue is to continue having clear rules pertaining to the internment of service people, but to ensure that the family members are aware of these rules which will ensure they are not let down throughout the bereavement process.

Wellington City Council, 2023

There is a lack of understanding of the roles of different entities and organisations. This is potentially exacerbated by a lack of consistent processes and approaches adopted by some of these entities across the country. Stakeholders almost unanimously agreed that more coordination and guidance at a national level is needed. This was described as required both within organisations and between organisations. Both funeral directors and the RNZRSA noted the importance of their relationship within the process.

Feedback was consistent that there is a lack of information about funding and eligibility. This can result in people being given unrealistic expectations about what they are entitled to. Where funeral directors or the RNZRSA do not actively alert families, they often are unaware of entitlements and do not apply for them.

While seeking service records to confirm eligibility from NZDF is generally efficient, there is a significant gap in this service over the weekend and public holidays which can have a significant impact on funeral arrangements for some. It was suggested that an online portal of service records would assist in addressing this barrier.

Funeral directors and Local Authorities indicated that families who chose to bury a deceased service person in an urupā often do not request recognition of service in the form of a plaque provided by VA. They suggested that a lack of understanding of entitlements might be the reason for this. There was no suggestion from the feedback the Board received that there were concerns with the type of recognition available from a tikanga perspective. However, the Board believes that this is a matter that requires more consultation with iwi, hapū and whānau to better understand their wishes and requirements.

2.3.2 Eligibility

Two distinct but equally important issues relating to eligibility were raised by stakeholders. The first relates to consistency between legislative instruments and entitlements and the second relates to the definition of service.

Eligibility requirements under the BCA and the VSA are inconsistent. The RNZRSA noted, for example, that Op BIG TALK (Jul 90 to Aug 90) is qualifying service under the BCA but not under the VSA.¹² This can cause confusion, result in inconsistencies in decision making and cause distress for grieving families. VA specifically highlighted the need to align s15 of the BCA and s156 of the VSA. VA had hoped that this would have been progressed through amendments to the BCA that were being advanced by the Ministry of Health. However, as noted above this work has stalled.

Table 2: Eligibility under the BCA and VSA

	Burial in a Services Cemetery (Burial and Cremation Act 1964)	Plaques and Headstones (Veterans’ support Act 2014)
Definition of service	Operational service means service in a war, armed conflict, peacekeeping force, or other operation specified by the Minister of Veterans’ Affairs (previously the Minister of Defence). Currently 72 operations have been specified as operational service. ¹³	Qualifying operational service means service on any deployment treated as a war under the War Pensions Act 1954 or service on any deployment declared operational service by the Minister of Veterans’ Affairs. Currently 85 deployments have been specified as qualifying operational service. These deployments do not replicate all of those operations declared operational service under the BCA. ¹⁴ Qualifying routine service means service in the armed forces before 1 April 1974 which is not qualifying operational service.
Eligibility	Those with operational service and their husband, wife, civil union partner or de facto partner.	Those with qualifying operational service or qualifying routine service and their spouses and partners who are entitled to be buried in a services cemetery under the BCA.

Some stakeholders emphasised the need to recognise all service and all service people. They said that the limitations placed on qualifying service under the legislation to not align with current societal values, expectations and the reality of the modern-day New Zealand armed forces (where service people may serve in multiple deployments). Te Puni Kōkiri recommended that “a service person who has served in the Defence Force for a minimum of

¹² NZRSA response to questionnaire, 2023.

¹³ A full list is available at: <https://www.veteransaffairs.mil.nz/a-z/burial-in-a-service-cemetery/list-of-operational-service/>

¹⁴ A full list is available at: <https://www.veteransaffairs.mil.nz/eligibility/qualifying-service/list-of-qualifying-operations/?Sort=StartDate&Dir=DESC>

three years [should] be eligible for burial in a services cemetery regardless of whether they had the opportunity to deploy on operations during their service.” Similarly, the RNZRSA spoke to the importance of recognising *routine service*. The RNZRSA national committee were, however, split on how this should be achieved. Some suggested full eligibility and others suggested eligibility for a plaque but not for burial in a services cemetery which they felt should remain reserved for those who have deployed.

Stakeholders also raised questions around civilian staff and whether they should be entitled to some recognition for their service. This would be consistent with the approach to medallic recognition where this cohort are eligible for recognition on the same basis as other service people. Civilian staff were seen as an important part of the Defence Force in 2023, performing critical functions that enable the Defence Force to secure and protect New Zealand. It was further noted that some of these staff had served overseas on operations in Bosnia, Timor-Leste and Afghanistan. However, there was no consensus on what the entitlement or eligibility might be if this group were to be included.

Overall recognition in the form of a plaque or similar was seen as the most important factor. In other words, some considered that there should be equal recognition for service, and that eligibility to be buried in a services cemetery may still apply differently to different types of service.

Eligibility is an important issue. However, as noted by the Wellington City Council, it is a topic that is likely contentious for some service people. Although there was limited indication from feedback that there are currently concerns about land availability, any broadening of eligibility criteria could also place increased pressure on space in existing services cemeteries. This could impact on any future planning in relation to land availability and Local Authorities would need to carefully consider resourcing the ongoing maintenance.

VA estimates that expanding the eligibility criteria to include those who do not have qualifying operational service is likely to increase costs. This could be managed, for example, by a policy to provide differing support to different levels of service. The Board's view is that further engagement and consultation on this issue is required.

2.3.3 Diversity and cultural appropriateness

Under current settings, funeral ceremonies can be conducted in culturally appropriate ways which respect diversity. For example, when a funeral is conducted on an urupā it is the Marae that determines the kawa and manages proceedings.

In most public cemeteries certain areas are set aside for different population groups and cultural and religions. However, this is not the case in services cemeteries.

Māori have played a substantial and significant role in New Zealand's armed forces throughout history. It follows that tikanga and te ao Māori inform any policy and regulation relating to the burial and memorialisation of service people.

The Ministry for Pacific Peoples noted in their submission that 'Pacific peoples are a diverse group however there are similarities in their values and cultural practices. One of these similarities include family-centrism and collectivism. Allowing Pacific service people the

flexibility to be buried based on cultural and ethnic values would allow them an alternative option to ash burial or otherwise. For this reason, the Ministry for Pacific Peoples' support the idea of providing service people with flexibility to be buried based on cultural and ethnic values.

As at June 2021, NZDF comprised of 15,472 military personnel, reserves, and civilian employees. Of the regular force (9,478), 63.9% are New Zealand European, 15% Other European, 17.7% Māori, 5.6% Pacific, and 3.1% are Asian. Of the civilian members, 50.9% are New Zealand European, 17.6% Other European, 8.0% Māori, 3.6% Pacific, and 4.6% are Asian.¹⁵

As society, and the NZDF, becomes more diverse, requests are increasing for more individualised or personal memorials and families often ask for changes that can't be accommodated within the current standards. In some cases, this may result in families not choosing to seek recognition for their family member's service. Some religions, such as Islam, have certain burial requirements that cannot easily be accommodated within the existing framework.

The current legislative framework recognises spouses and partners. The definition of partner is aligned with the legal concept of de facto partnership. Consistent with the approach taken by the courts this would include same sex partners, enabling the current framework to be applied in an inclusive manner.

The services cemetery model is designed for internment rather than cremation or other alternatives. In future there will likely be a need for alternative options for families to enable the bodies of service people to be treated in a way that is culturally and religiously appropriate.

2.3.4 Maintenance and upkeep

Recognition of service people through burial and memorialisation requires ongoing maintenance and upkeep. Failure to maintain service cemeteries undermines the dignity of those buried there.

Local authorities are responsible for maintaining service cemeteries. Some Local Authorities noted that there had been issues with maintaining service cemeteries in the past but that things seemed to have improved recently. However, the appropriation enabling VA to pay grants to Local Authorities to maintain service cemeteries and carry out capital work has not increased since 2005, which is placing increased pressure on the system.

Volunteers play a significant role in ensuring the ongoing maintenance of services cemeteries. The NZ Remembrance Army, for example, has responded to a need (that is growing) due to lack of funding and an absence of an overarching mechanism responsible for maintenance. Anecdotal evidence suggests that a lack of coordination between volunteer groups, Local Authorities and VA can lead to misunderstandings and challenges.

¹⁵ According to the 2018 Census, 48.2% of New Zealanders identified as having 'no religion' and 36.5% identified as Christian (including over 20 denominations). Other religious affiliations included Hinduism (2.6%), Islam (1.3%), Māori religious beliefs and philosophies (1.3%), Buddhism (1.1%), Spiritualism and New Age religions (0.4%) and Judaism (0.1%). It is anticipated that the same religious diversity will be reflected across NZDF personnel.

The role of volunteers needs to be better recognised and embedded into the system as a whole. The Board believes that an authority or body with overarching governance, oversight and ability to set consistent standards for maintenance and upkeep is needed to address current issues. However, the Board emphasises that any framework must be designed with volunteer organisations at the centre and provide for sufficient resourcing for them, in coordination with communities, to maintain cemeteries and memorials.

3 PART B: DEFINING THE PRINCIPLES

Recognition is critical to both serving and former service people and their whānau. One important aspect of recognition is burial and memorialisation.

In 2020, the Board consulted with New Zealanders¹⁶ in a national conversation, which explored the possibility of a military Kawenata (covenant) for New Zealand. Most participants in the national conversation indicated that service people and their whānau should receive more recognition. They wanted to establish a culture where New Zealanders can genuinely appreciate service people and their important role in society, so that they feel valued and respected for their work.

Service people who engaged in the national conversation overwhelmingly said that they felt that they were not properly recognised nationally or by wider society. Recognition is an integral part of the obligation that the country owes to service people and must be authentic, genuine, and transparent. Burials and memorialisation are a core component of the recognition framework.

Service cemeteries provide a strong and country-wide visible connection between military service and society...

RNZRSA, 2023

This section explores the principles that the Board considers should underpin the recognition of service people through burial and memorialisation in New Zealand.

3.1 International experience

The approach taken to the burial and memorialisation of service people internationally is varied. Factors such as constitutional arrangements, historical context, military culture and social and economic conditions influence the approach adopted. However, when looking at the principles that guide the recognition and memorialisation of service people more commonalities can be identified. The most common guiding principles for the burial and memorialisation of service people are equality and uniformity.

In practice these principles are most often translated into the standardisation of plaques, inscriptions and memorials. While uniformity can prevent the flexibility to accommodate diversity, this does not have to be the case. In Australia, for example, the standard inscription on plaques includes an optional religious emblem and, in most cases, a personal inscription chosen by relatives.

Honour and dignity were also common principles. However, these were generally applied in the context of military funerals for those who died while serving and/or larger scale memorials.

¹⁶ <https://www.veteransaffairs.mil.nz/about-veterans-affairs/our-partners-and-the-veteran-sector/boards-and-panels/veterans-advisory-board/mission-feedback/reports-and-findings-from-mission-feedback/>

3.2 Stakeholders’ views

The table below provides a summary of feedback received from stakeholders. It sets out the principle identified and summarises how stakeholders considered that it could apply to the burial and memorialisation of service people.

Table 3: Principles identified by stakeholders

Principle	Proposed application to burial and memorialisation of service people
Equality / Ōritetanga	<ul style="list-style-type: none"> • Eligibility for recognition • Uniformity of recognition • Diversity and inclusiveness
Consistency / Tikanga	<ul style="list-style-type: none"> • Standardisation of plaques • Maintaining uniformity • Administrative consistency
Inclusiveness / Kawanatanga	<ul style="list-style-type: none"> • Eligibility for recognition • Culturally and religiously appropriate spaces and recognition • Consultation and engagement • Whānau centric approach
Dignity and respect / Mana	<ul style="list-style-type: none"> • Appropriate recognition • Maintenance and upkeep
Certainty / Tikanga	<ul style="list-style-type: none"> • Clarity of rules and regulations • Increased information and awareness • Clear roles and responsibilities across entities • Clarity of process

3.3 Principles to guide the burial and memorialisation of service people in New Zealand

Drawing on the above analysis and feedback from stakeholders the Board is of the view that there are four guiding principles for the burial and memorialisation of service people that should be applied in the New Zealand context:

1. *Consistency and certainty / Tikanga* – clear and well understood rules and framework
2. *Dignity / Mana* – respect and recognition of service on an ongoing basis
3. *Equality and diversity / Ōritetanga* – equality for all service people
4. *Inclusiveness / Kāwanatanga* – culturally and religiously inclusive, meaningful participation, decision making and leadership for service people.

Applying these principles in practice will often require a balancing exercise. However, the Board believes that if these principles are applied to future policy and legislative work programmes there will be better and more appropriate recognition of service people through burials and memorialisation in New Zealand. It will also result in the rules and process being fit for purpose and reflective of current societal norms and expectations.

The Board has specifically considered how these principles could be applied to nine areas identified by the Minister in the Terms of Reference. The table below sets out the Board’s assessment.

Table 4: Applying the principles

Area identified in the Terms of Reference	Principles applicable	Board’s application of the principles
Entitlement of those with qualifying operational service to be buried in a services cemetery and to qualify for a plaque to recognise service.	<ul style="list-style-type: none"> • <i>Inclusiveness and diversity</i> • <i>Consistency and certainty</i> 	<p>Service men and women with operational service should be able to be interned or cremated where they choose.</p> <p>Status quo with clarification of operational service in the legislation.</p> <p>Overall, there needs to be consistency in approach and the rules need to be clear and well understood by the public and all stakeholders.</p>
Entitlement and recognition of those with qualifying operational service who choose not to be buried in a services cemetery.	<ul style="list-style-type: none"> • <i>Inclusiveness and diversity</i> • <i>Consistency and certainty</i> 	<p>Entitlement should be the same regardless of where you chose to be buried, for those with qualifying operational service.</p> <p>There needs to be consistency in approach and the rules need to be clear and well understood by the public and all stakeholders.</p>

Area identified in the Terms of Reference	Principles applicable	Board’s application of the principles
<p>Recognising the contribution of veterans with long term honourable routine operational service.</p>	<ul style="list-style-type: none"> • <i>Inclusiveness and diversity</i> • <i>Consistency and certainty</i> 	<p>The Board supports the RNZRSA’s recommendation for recognition of long term honourable routine operational service, how this should be recognised requires further engagement and consultation with service people, the RNZRSA, Local Authorities and iwi.</p> <p>Recognition needs to be uniform but may differ from those with ‘routine service’, that recognises the demanding nature and cost of all military service. For example, as noted by the RNZRSA, a plaque may be obtainable but burial in a services cemetery may not.</p> <p>There needs to be consistency in approach and the rules need to be clear and well understood by the public and all stakeholders.</p>
<p>Opportunities for memorials in services cemeteries beyond burial markers.</p>	<ul style="list-style-type: none"> • <i>Inclusiveness and diversity</i> • <i>Dignity</i> 	<p>Allowing for memorials in services cemeteries beyond burial markers or headstones would allow for greater inclusiveness and culturally appropriate practices. The Board supports this approach.</p> <p>However, as above the scope and form that this could take requires further engagement and consultation with service people, the RNZRSA, Local Authorities and iwi.</p>

Area identified in the Terms of Reference	Principles applicable	Board’s application of the principles
<p>Permitted wording on plaques in services cemeteries.</p>	<ul style="list-style-type: none"> • <i>Inclusiveness and diversity</i> • <i>Dignity</i> 	<p>The Board supports consideration of allowing more flexibility in wording on plaques. While uniformity should remain, one option would be the Australian approach where there is space for a religious symbol to be added and a short inscription from family. Such an approach would allow for increased diversity and inclusion.</p> <p>The Board recommends further engagement with stakeholders to determine what is feasible and desirable in this regard.</p>
<p>Flexibility to accommodate a wish for alternative burial and recognition.</p>	<ul style="list-style-type: none"> • <i>Inclusiveness and diversity</i> • <i>Consistency and certainty</i> 	<p>While the Board supports the flexibility for people to choose where a loved one is buried and how they are buried, it does not consider that alternative recognition should be provided. Where someone chooses to be buried outside a services cemetery they should be entitled to the same recognition as if they were being buried in the services cemetery.</p> <p>In terms of practice, the Board understands that there is already flexibility being applied by Local Authorities and funeral directors to accommodate burial wishes as far as possible.</p>

Area identified in the Terms of Reference	Principles applicable	Board’s application of the principles
<p>Recognition of Māori burial requirements.</p>	<ul style="list-style-type: none"> • <i>Inclusiveness and diversity</i> • <i>Dignity</i> 	<p>The Board supports greater recognition of Māori burial requirements. Entitlement should be the same regardless of where you chose to be buried, for those with qualifying operational service.</p> <p>Māori with operational service buried in urupā should receive the same support as those buried elsewhere.</p> <p>Currently burial in urupā is managed by marae and follows their kawa. This should continue. There is, however, scope to consider better recognition of Māori requirements in services cemeteries and in the design and implementation of plaques.</p> <p>There needs to be consistency in approach and the rules need to be clear and well understood by the public and all stakeholders.</p>
<p>Recognition of different ethnic, cultural, or religious burial requirements.</p>	<ul style="list-style-type: none"> • <i>Inclusiveness and diversity</i> • <i>Dignity</i> 	<p>Currently both funeral directors and Local Authorities accommodate different cultural or religious backgrounds in burial practices as far as possible. Within public cemeteries there are often different areas set aside for different population groups. However, this is not the case in services cemeteries.</p> <p>The Board supports the greater recognition of different ethnic, cultural or religious requirements in the recognition of service people through burial and memorialisation. The Board recommends further engagement with stakeholders to determine what is feasible and desirable in this regard.</p>

Area identified in the Terms of Reference	Principles applicable	Board’s application of the principles
<p>Involvement, roles and responsibilities of different stakeholders.</p>	<ul style="list-style-type: none"> • <i>Inclusiveness and diversity</i> • <i>Consistency and certainty</i> 	<p>The Board is concerned about the continued uncertainty of roles and responsibilities. This is driven in large part by a lack of information and significant ambiguity in eligibility requirements.</p> <p>The Board recommends the Minister direct the Board to explore and provide advice on the establishment of a governance framework that will provide oversight, coordination and guidance to ensure, within fiscal constraints, that all service men and women are able to access recognition through burial and memorialisation in line with the principles outlined.</p> <p>The Board also supports VA’s recommendation that the requirements in the BCA and VSA need to be aligned as a matter of urgency.</p>

APPENDIX 1: TERMS OF REFERENCE

VETERANS ADVISORY BOARD

TERMS OF REFERENCE

REVIEW OF THE PRINCIPLES RELATING TO RECOGNITION OF SERVICE THROUGH THE BURIAL AND MEMORIALISATION OF VETERANS

Purpose of this work

1. The purpose of this work is to provide the Minister for Veterans with advice on the principles that should underpin how New Zealand recognises military veterans through burial and associated memorialisation arrangements.

Background

2. The current arrangements for recognising service at the time of a veteran's burial largely evolved in an ad hoc way following the First World War. They were based on the establishment of services cemeteries. These were initiated by local RSAs and communities, but over the years the responsibility has largely moved to central and local government.
3. The rules that developed around these cemeteries after the two World Wars were largely based on the experience of a significant deployment of many troops. They were developed at a time when British customs and standards had a strong influence in New Zealand. They were also influenced by the simple standardised and respectful format that applied for military cemeteries in Europe.
4. A review of the principles governing burial and memorialisation of veterans, in the context of the views, options, and limitations that exist today, would help to ensure that future developments are guided by a generally agreed set of principles that are fit for the present time and for the future.

Objective

5. The Board should provide advice to the Minister for Veterans on what principles should now guide policy, and development and delivery of services relating to the burial and memorialisation of veterans in New Zealand. These principles should be generally accepted by parties who are closely involved with veteran burials and memorialisation.

Expectations

6. The Board is expected to consider and report to the Minister on the principles they consider to be appropriate, going forward, for the burial and memorialisation of veterans.

7. The principles should provide a set of generally accepted common understandings or expectations for key stakeholders and interested parties that have a close involvement in veterans' burials and the recognition of their service.
8. These should include (but are not necessarily limited to) principles relating to:
 - a. entitlement of those with qualifying operational service to be buried in a services cemetery and to qualify for a plaque to recognise service;
 - b. entitlement and recognition of those with qualifying operational service who choose not to be buried in a services cemetery;
 - c. recognising the contribution of veterans with long term honourable routine operational service;
 - d. opportunities for memorials in services cemeteries beyond burial markers;
 - e. permitted wording on plaques in services cemeteries;
 - f. flexibility to accommodate a wish for alternative burial and recognition;
 - g. recognition of Māori burial requirements;
 - h. recognition of different ethnic, cultural, or religious burial requirements; and
 - i. Involvement, roles and responsibilities of different stakeholders.

Stakeholders

9. The Board is expected to consult with, and seek the views of interested parties, including:
 - a. those who currently have responsibility for matters relating to veteran burials and memorialisation, including
 - Veterans' Affairs;
 - Local Authorities who manage and maintain services cemeteries;
 - cemetery and crematoria professional groups;
 - funeral directors
 - and also
 - b. other stakeholders who may include:
 - veterans and their families;
 - veteran support and advocacy groups, particularly the Royal New Zealand Returned and Services' Association;
 - iwi Māori in relation to urupā burials;
 - ethnic and religious groups with special burial requirements; and
 - other individuals or groups where this is deemed necessary.
10. The Board may also want to investigate examples of principles being applied in overseas jurisdictions.

Scope

11. Matters relating to extending coverage of the Veterans' Support Act 2014 to all who have served in the New Zealand armed forces are not within the scope of this work.

Timing and deliverable

12. The first meeting of the Board to consider this issue must be held by 31 May 2023.
13. The Board must deliver advice to the Minister by 31 December 2023.

Support for the Board

14. Veterans' Affairs will provide secretariat support for the Board.

Remuneration

15. Remuneration of Board members will be set by the Minister in accordance with the Cabinet Fees Framework. New Zealand Defence Force members are remunerated by the New Zealand Defence Force and will not receive daily fees.
16. Each member of the Board is entitled, in accordance with the Fees Framework, to be reimbursed for actual and reasonable travelling and other expenses incurred in carrying out his or her office as a member.

Hon Meka Whaitiri

Minister for Veterans

APPENDIX 2: CONSULTATION QUESTIONS

1. What challenges have you had when thinking about your experience of a service person's burial or memorialisation?
2. Do you agree or disagree that recognition through burial and memorialisation should be available to all service people?
3. What factors did you consider in reaching your decision at question 2?
4. In future, eligibility for what service people receive for a burial or memorialisation could differ. If eligibility for burial or memorialisation was to change, do you consider change should be based on:
 - a. Time in service
 - b. Operational service but with consideration of all deployments
 - c. Other
5. How would you feel if eligibility is broadened to include service support of New Zealand and New Zealanders both within New Zealand and outside our borders?
6. Do you consider that there are any ethnic, cultural or religious requirements that need to be reflected and considered in the burial and memorialisation of service people?
7. Based on your experience are there any other factors or principles that should guide the burial and memorialisation of service people?

Plaques, Headstones and Alternative forms of Memorialisation - Currently the wording on plaques and headstones is standardised and refers to the conflict in which a service person fought. This wording may include a spouse.

8. Do you believe in future a plaque or headstone should be able to include additional awards or whānau details?
9. If yes, what do you think should be eligible to be included (such as children or Justice of the Peace recognition)
10. If service people are provided with a headstone or plaque, do you agree or disagree there should continue to be rules on where this can be placed? And why?

For Local Authorities:

11. Do you have service cemeteries in your area of responsibility? If so where are they located?
12. What issues/challenges (if any) do you currently have with service cemeteries?

13. Do you specifically consider service cemeteries as part of your cemetery and cremation strategy?
14. Is your authority planning to continue to provide a specific space for a service cemetery now and in the future?
15. How are decisions made regarding service cemeteries and who do you consult with?
16. What are the local/regional funding arrangements for service burials and memorialisation?
17. Do you see any challenges in providing service people with flexibility to be buried based on their ethnic, cultural or religious requirements, or designated ash burial or memorialisation space?

Urupā

18. What involvement do you have, if any, in relation to service people buried in urupā?
19. Are there any specific principles or tikanga for Māori service people that should be considered?

Other issues

20. Are there any other opportunities or challenges you think we should be aware of?