ANNEX B

CONTINUED INVESTMENTS IN AFTER-DEATH FACILITIES AND SERVICES

1. The National Environment Agency (NEA) continues to invest in developing, upgrading and maintaining government-owned after-death facilities to meet growing demand and provide quality services. These investments expand capacity, improve operational reliability and enhance the experience of bereaved families and visitors, ensuring that the deceased are accorded dignity and families are supported during a difficult time.

Mandai North Crematorium (MNC) and Garden of Serenity (GOS)

2. MNC and GOS commenced operations on 15 August 2025, expanding cremation capacity and providing families with more options for managing cremated remains.

3. MNC's three service halls have been fully operational since March 2026. The facility uses technology to improve service delivery and the visitor experience. Automated guided vehicles transport coffins from hearses to the service and cremator halls, while a self-service ash collection system allows families to collect cremated ashes at their own pace. A comprehensive process control and monitoring system oversees the entire cremation and ash collection process to ensure reliable and consistent services.

4. GOS, Singapore's second inland ash scattering facility, provides families with an additional option for scattering cremated remains in a serene and dignified environment. Its opening responds to the growing preference for ash scattering as part of after-death arrangements.

Upgrading of Mandai Crematorium and Columbarium

5. Mandai Crematorium commenced operations in 2004 and, together with MNC, handles more than 90 per cent of Singapore's cremations. NEA is upgrading Mandai Crematorium to maintain operational reliability and improve the experience of bereaved families.

6. The works include replacing and upgrading ageing mechanical and electrical equipment, and improving the service halls, viewing halls and ash collection centre to provide greater comfort for bereaved families. New lifts will also be installed in existing Mandai Columbarium blocks to improve accessibility, particularly for seniors and visitors with mobility needs.

Mount Vernon Funeral Parlour Complex (MVFPC)

7. MVFPC, Singapore's first government-built funeral parlour complex, is set to commence operations in 2027 to meet growing demand for wake spaces. It will bring facilities and services together under one roof, including 12 funeral wake halls and body preparation services such as embalming and body washing. The complex will also feature six commercial units and a food and beverage outlet open to members of the public.

ANNEX C

FREQUENTLY ASKED QUESTIONS

1. How were the revised fees determined?

The revised fees take into account rising service costs, the continued investment needed to build, upgrade and maintain after-death facilities, and affordability for Singapore Citizens and Permanent Residents (SC/PRs).

The costs of providing these services have risen over the years, driven by higher construction, maintenance, utilities, equipment replacement and operating costs. For instance, the cost of compulsory burial services has risen by over $1,690 per person, cremation services by over $320 per person, and standard niche provision by over $580 per person. Continued investment is also needed to expand capacity and uphold service quality as Singapore's population ages and demand grows.

The revised fees have been carefully calibrated to balance rising service costs with affordability for SC/PRs. Fees for key services such as cremation and compulsory burial for SC/PRs will remain below cost, with the Government continuing to bear a substantial share – up to 90 per cent – of the costs.

2. Why is NEA revising the fees now?

Cremation and niche fees have not been changed since 1997, while burial fees for SC/PRs have not been changed since 2000. Over this period, service costs have risen significantly, driven by higher construction, maintenance, utilities and operating costs.

Annual deaths are projected to increase from about 26,500 in 2025 to around 40,000 by 2040, increasing demand for after-death services. Continued investment is needed to build, upgrade and maintain facilities and ensure sufficient capacity for families who need these services.

The fee adjustments are therefore necessary to better reflect current service costs and support the continued provision of these services over the long term. They have been carefully calibrated to maintain affordability for SC/PRs, with the Government continuing to bear a substantial share of the costs of key services.

3. Can we expect more frequent fee increases in the future?

NEA regularly reviews fees for after-death services. While these reviews have been conducted over the years, NEA has kept fees unchanged to maintain affordability for families, despite rising operating and maintenance costs.

However, demand for after-death services is growing as Singapore's population ages, and continued investment is needed to build, upgrade and maintain facilities. The current revisions to cremation and niche fees, and burial fees for SC/PRs, reflect cost increases accumulated over more than 25 years.

NEA recognises that the cost of living remains a concern for many families and considers affordability in each fee review. Regular reviews do not necessarily translate into fee increases, and any future adjustments will be carefully considered and calibrated to keep essential after-death services accessible and affordable for SC/PRs.

4. How will the revised fees affect families?

The impact on each family will depend on the services chosen.

For SC/PRs, the cremation fee will increase by $75, from $100 to $175, and the compulsory burial fee by $85, from $315 to $400. The non-compulsory burial fee will increase by $260, from $940 to $1,200. Standard niche

fees will increase by $100, from $500 to $600, while family niche fees will increase by $180, from $900 to $1,080.

NEA's after-death service fees generally account for a relatively small proportion of overall funeral expenses. Even after the revisions, the Government will continue to bear a substantial share of the costs of key services such as cremation and compulsory burial for SC/PRs. Families who need financial assistance can access existing support, and households on ComCare and ComLink+ schemes will be eligible for fee waivers for essential after-death services from 1 January 2027.

The inland ash scattering (IAS) fee will be reduced by $120, from $320 to $200, making this option more accessible to families amid growing interest and take-up.

5. Are the revised fees intended to recover the full cost?

No. The revised fees for key services for SC/PRs will remain well below the costs of providing them. The Government will continue to bear a substantial share (up to about 90 per cent) of these costs.

In particular, cremation and compulsory burial for SC/PRs will continue to be heavily subsidised. This reflects the Government's commitment to keeping essential after-death services accessible and affordable, including burial for those whose religious beliefs require it.

6. What support is available to families who need assistance with funeral expenses?

Families facing financial difficulties can access a range of support for after-death arrangements. From 1 January 2027, households on ComCare and ComLink+ schemes will be eligible for full fee waivers for essential after-death services at government-managed facilities. The waivers will cover compulsory burial fees, or cremation and ash management fees, as applicable. Pro bono bereavement support from the public, people and private sectors is also available to families who need assistance with funeral expenses.

NEA remains committed to keeping quality after-death services accessible to families, regardless of their financial circumstances, and helping those who need financial assistance access appropriate support.