

National Cemetery Administration

The National Cemetery Administration, which today sustains 131 of the nation's 147 national cemeteries, as well as 33 soldiers' lots, has a long and honorable history. The seeds for what would become the National Cemetery Administration were planted in 1862 by President Abraham Lincoln. On 17 July of that year, Congress passed legislation authorizing the purchase of land to be used as "cemetery grounds...for soldiers who shall have died in the service of the country." At the end of only one year, a total of 14 national cemeteries already had been established and only eight years later, that total had reached 73. It is not surprising that the majority of these early cemeteries were located in close proximity to the Southeastern battlefields and grounds of the Civil War. At the conclusion of the war, the Army sent out teams to recover the remains of the fallen, and by 1870 more than 300,000 Union soldiers had been honorably interred in one of the newly established national cemeteries. It wasn't until 1873 that all honorably discharged Union veterans became eligible for burial alongside their departed comrades.

Following the end of World War I, Congress established an independent agency, the American Battle Monuments Commission, to be responsible for maintaining burial grounds outside of the United States for service members who die overseas. The commission maintains 24 American military cemeteries as well as monuments and memorials throughout the world.

During the 1930s, due to the high concentration of veterans living in metropolitan areas, such as New York, Baltimore, Minneapolis, San Diego, San Francisco, and San Antonio, new national cemeteries were established. Additionally, some cemeteries closely associated with major Civil War battlefields (i.e., Gettysburg and Antietam), which had been under the control of the U.S. Army were transferred during this time to the National Park Service because of their historical significance. In the early 1970s, Congress again authorized the transfer of 82 of our national cemeteries out of U.S. Army control to what would become the Department of Veterans Affairs (VA). The 131 cemeteries currently under the purview of the NCA are composed of approximately 3.3 million gravesites and are located in 39 states and Puerto Rico.

The most important obligation of the NCA is honoring the memory of the men and women who have, over the course of our country's history, selflessly served in our armed forces. Therefore, it is with this sacred duty in mind that we expect the stewardship, accessibility, and maintenance of the national cemetery system, as well as Arlington National Cemetery, be treated as the highest priority. *The Independent Budget* veterans service organizations (IBVSOs) believe that the dignified burial of America's veterans is equally as important as any other service provided by VA. It is with this in mind that the IBVSOs support extending advance appropriations to the remainder of the discretionary and mandatory programs, services, and benefits accounts of VA, including appropriations supporting the NCA. This issue of the need for advance appropriations is at the top of our list of concerns regarding NCA operations.

Advance appropriations for VA health care have proven to be nothing less than a resounding success for all stakeholders. Timely and predictable funding has produced numerous operational efficiencies in the planning and budgeting process and has enabled VA to more resourcefully utilize its congressionally provided appropriations in operating its medical facilities and programs. Unfortunately, other veterans benefits and services that rely wholly or partially on discretionary funding face annual threats of funding delays and ensuing confusion due to unrelated annual budget stalemates. Extending advance appropriations would shield all veterans programs from these predictable political and partisan budget disputes so that VA can continue to deliver all the benefits and services that wounded, injured, and ill veterans have earned.

Without a doubt the recent government shutdown proved that advance appropriations not only work, they work well. Thanks to their advance funding, VA medical centers and clinics were able to provide uninterrupted care to millions of wounded, injured, and ill veterans. By contrast, other critical services for veterans funded through discretionary appropriations were delayed, disrupted, and suspended. Work was stalled on more than 250,000 VA disability claims awaiting appeals; burials at national cemeteries were scaled back; and vital medical and prosthetic research projects were suspended. Had this stalemate continued for another couple of weeks, even mandatory obligations of the federal government, such as disability compensation and pension payments to veterans and their survivors, would have been halted. More than 4 million wounded, injured, ill, and poor veterans rely on these payments; for some it is their primary or only source of income. It is simply unacceptable that there was even the threat of default on these hard-earned benefits.

The direct impact of advance appropriations on NCA would be substantial and would prevent the interruption of a myriad number of burial and memorial activities, including the following:

- limited and/or delayed interment schedules;
- cessation of administrative functions—no Presidential Memorial Certificates issued; interruption of headstone/marker/medallion application processing and status;
- termination of maintenance functions; and
- inability to provide headstones/markers/medallions and other burial receptacles to veterans and eligible family members.

Table 4. Workload and Performance

	2013	2014
Internments	122,000	121,800
Headstones and Marker Applications Processed	360,300	352,000
Presidential Memorial Certificate Applications Processed	712,700	720,900
Gravesites Maintained	3,310,700	3,393,200
Acres Maintained	8,829	8,945

NCA will maintain high levels of customer satisfaction.

- 98% of survey respondents will rate the quality of service at VA National Cemeteries as excellent
- 99% of survey respondents will rate the appearance of VA National Cemeteries as excellent

NCA Accounts

In FY 2013, the NCA performed a total of 122,000 interments, maintained 8,800 acres of land, issued 654,000 Presidential Memorial Certificates, awarded \$34 million in National Shrine contracts to repair gravesites, and processed 352,544 headstone and marker applications.

The NCA has done an excellent job executing the responsibilities of its office to date. With continued funding at appropriate levels, the NCA will be able to reach new levels of distinction including:

- continuing to address increasing workload requirements—
 - manage rising numbers of interments, expected to continue through 2017
 - maintain increasing numbers of occupied gravesites and acreage
 - meet ever-increasing requests for Presidential Memorial Certificates
 - process growing requests for headstones/markers
- expanding burial access for veterans and their eligible family members;
 - develop five new national cemeteries (Western, New York, area; Scottsmoor, Florida;

- Tallahassee, Florida; Southern Colorado Area; and Omaha, Nebraska)
- develop eight national veterans burial grounds in rural locations (ME, WI, NV, UT, WY, ID, ND, MT)
- develop five urban initiative facilities (San Francisco area, Los Angeles area, Chicago area, Indianapolis area, and New York City area)
- achieving high levels of customer satisfaction;
 - continue customer service best practices
- implementing cost saving and operational improvement measures;
 - headstone support systems
 - pre-placed crypts
 - water-wise landscaping
 - memorial walls

Looking ahead, the IBVSOs support the NCA as it continues to make progress on several major initiatives critical to the achievement of the NCA mission through implementation of strategic goals, including the following:

- much needed land acquisition and critical master planning efforts without which, the NCA would be unable to meet the growing needs of our

Figure 6. Future National Cemetery Construction

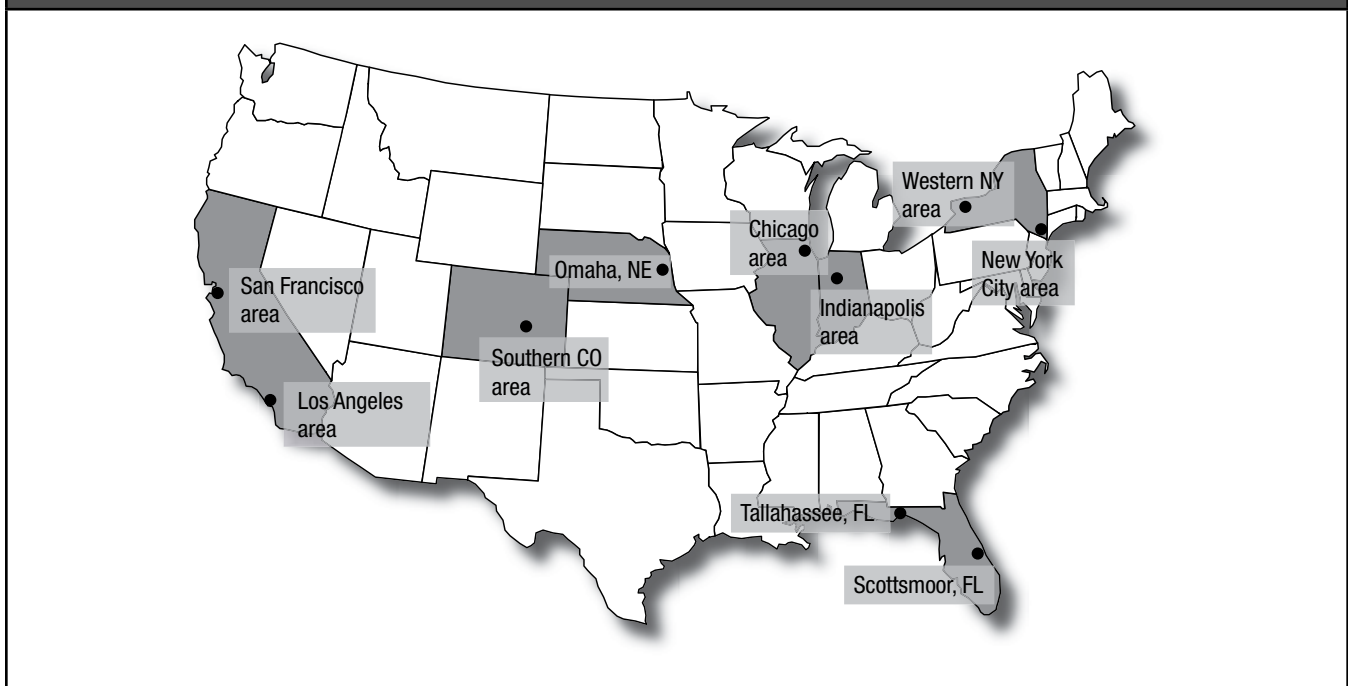
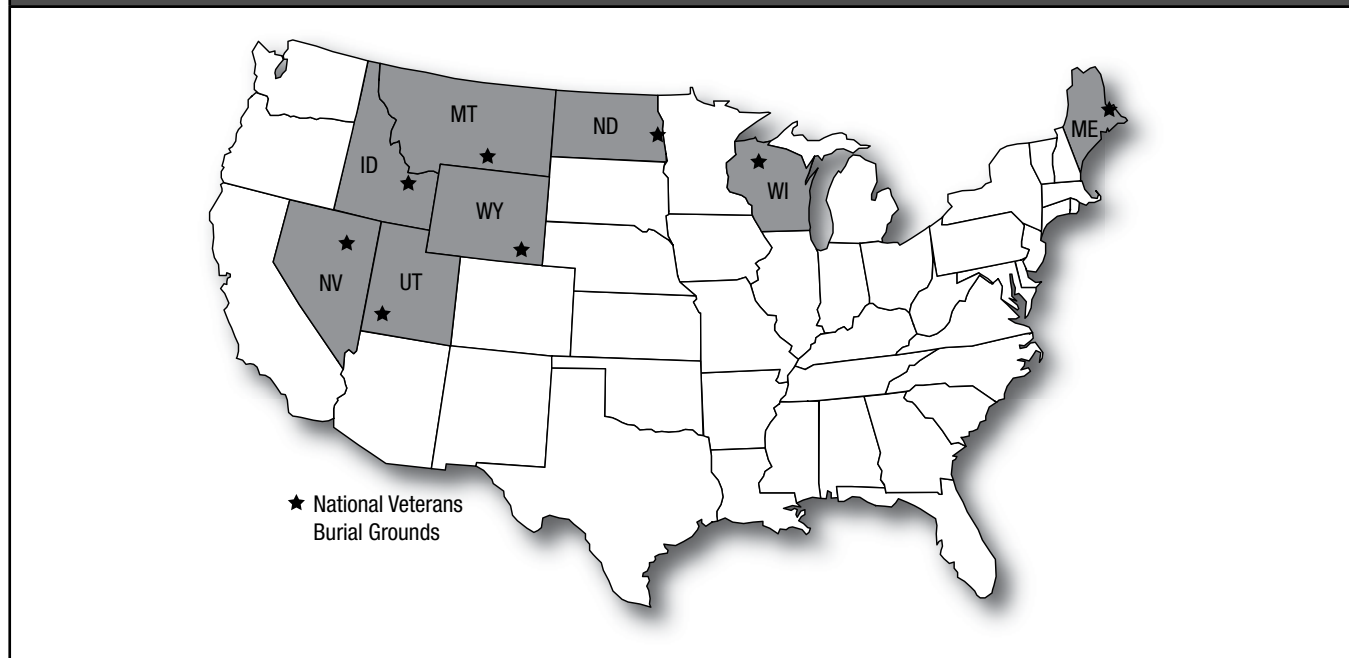


Figure 7. Rural Cemetery Initiative



nation's veterans, especially those in rural areas, and their eligible family members;

- continuously improving preservation and restoration of irreplaceable historic resources, which not only commemorate the valor and service of veterans, but record the very historic fabric of our nation's history;
- continued development and utilization of customer service best practices;
- continued leadership in and expansion of the hiring and training of veterans;
 - The Veterans Apprenticeship Program will be graduating 13 formerly homeless veterans as new caretakers and is expecting the incoming class to welcome 24 new candidates.
 - The composition of the NCA's current workforce is highly veteran oriented, with more than 74 percent of its employees having served in the military.
 - Approximately 84 percent of NCA contracts were awarded to veteran-owned and service-disabled, veteran-owned small businesses.
- leading edge improvements in the area of environmental stewardship and facilities maintenance, which not only leverage resources but uphold the high standards required of national shrines.

The IBVSOs believe the NCA continues to meet its goals and the goals set by others because of its true dedication and care for honoring the memories of the men and women who have so selflessly served our nation. We applaud the NCA for recognizing that it must continue to be responsive to the preferences and expectations of the veteran community by adapting or adopting new burial options and ensuring access to burial options in the national, state, and tribal government-operated cemeteries. We also commend the NCA's efforts in employing both disabled and homeless veterans.

As part of its FY 2014 budget request, the NCA included, and the IBVSOs would be willing to support, the following legislative proposals:

- **Use of Character of Service Determinations for Active Duty Deaths:** this proposal would require that a service member who dies in active service must have been serving under conditions other than dishonorable to be eligible for burial in a VA National Cemetery. It would also do the same for a burial flag. This cost-neutral proposal would correct the current inequity between the treatment of active duty service members and veterans and would not authorize any new benefits.

- Expand Authority to Provide Headstones and Markers to Eligible Spouses and Dependents at Tribal Veterans Cemeteries: this proposal would provide eligibility for headstones and markers for burial and memorialization of veterans' eligible spouses and dependent children interred at Tribal Veterans Cemeteries. This proposal would carry negligible costs.
- Expand VA's authority to provide an allowance to transport certain deceased veterans to a state or tribal veterans cemetery: this proposal would expand VA's authority to cover transportation costs for the remains of certain deceased veterans to include the closest state or tribal veterans cemetery for burial.
- Expand VA's authority to provide outer burial receptacles to state and tribal cemeteries: this proposal would direct VA to provide outer burial receptacles for each new casketed gravesite in a state or tribal veterans cemetery that receives a grant from the VA's Veterans Cemetery Grants program. Costs associated with this legislation would average \$2.55 million in FY 2014 and \$27.8 million over 10 years.

The IBVSOs recommend an operations and maintenance budget of \$260 million for the NCA for FY 2015 so it can meet the demands for interment, gravesite maintenance, and related essential elements of cemetery operations. This request includes \$34.5 million for the National Shrine Initiative.

Table 5. President's Budget Requests (\$ in Millions) FY13 and FY14

	2013 Actual	2014
Operations and Maintenance	\$260*	\$250
Major Construction	10	121
Minor Construction	53	89
Veterans Cemetery Grants Program	46	45
Total	\$369	\$505

*Includes \$2.1 million as appropriated in P.L. 133-2 Disaster Relief Appropriations Act, 2013

The IBVSOs recommend that NCA, in its efforts to meet the burial needs of veterans, especially those located in rural or western states, continue acquiring land and awarding master plan/design development contracts for new national cemeteries.

The IBVSOs recommend that the NCA continue with the largest expansion of the national cemetery system since the Civil War, which along with continued grant awards to states, territories, and tribal organizations, will allow the NCA to meet its strategic goal of providing 95 percent of veterans with a burial option within 75 miles of their homes by 2017.

The IBVSOs call on the Administration and Congress to provide advance appropriations for the NCA to ensure that its critical mission is protected from future budgetary impasses, allowing it to fulfill the nation's commitment to provide needed final resting places for veterans who have served.

OPERATIONS, MAINTENANCE AND NATIONAL SHRINE INITIATIVE— THE VETERANS CEMETERY GRANTS PROGRAM

The Veterans Cemetery Grants Program is a cost-effective way for the National Cemetery Administration to achieve its mission.

The Veterans Cemetery Grants Program (VCGP) complements the mission of the National Cemetery Administration (NCA), to establish gravesites in areas where it is not currently meeting the burial needs of veterans, and award funding to states, territories, and tribal organizations for the establishment, expansion, or improvement of state veterans cemeteries. Several incentives are in place to assist states and tribal organizations in this effort. For example, the NCA can provide up to 100 percent of the development cost for an approved cemetery project, including establishing a new cemetery and expanding or improving an established state or tribal organization veterans cemetery. New equipment, such as mowers and backhoes, can be provided for new cemeteries.

Grantees under this program are required to adhere to the standards and guidelines pertaining to site selection, planning and construction prescribed by VA. Cemeteries may only be operated solely for the burial of service members who die on active duty, veterans, and their eligible spouses and dependent children. All cemeteries assisted by a VCGP program grant must be maintained and operated according to the strict operational standards and measures of the NCA. To date, VA program has helped establish, expand, improve, operate, and maintain 89 veterans cemeteries in 44 states and territories, including tribal trust lands, the Northern Mariana Islands, and Guam. Altogether, these cemeteries provided more than 32,000 burials in FY 2013. Since its inception, the NCA has awarded VCGP program grants totaling more than \$566 million.

While each VCGP grant recipient is solely responsible for the administration, operation, and maintenance of its cemetery, the NCA is authorized to pay a plot or interment allowance (not to exceed \$700) to a state, territory, or tribal government for expenses incurred by that entity in the burial of eligible veterans in a cemetery owned and operated by the state, territory, or tribal government, provided the burial is performed at no cost to the veteran's next of kin. This benefit is administered by the Veterans Benefits Administration (VBA). The state, territory or tribal government must apply to the VBA to receive it.

The NCA predicts that within the next few years, the number of state and tribal cemeteries that provide a full complement of burial options and services will exceed the number of equivalent national cemeteries. The current roster of state and tribal cemetery projects on the FY 2013 priority list with preapplication grant requests totaled \$276.5 million, while projects requesting matching funds totaled \$162.3 million.

In FY 2014, NCA's budget request included \$45 million for the VCGP program. Since 1978, the VCGP has more than doubled the available acreage and accommodated more than a 100 percent increase in burials. The VCGP faces the challenge of meeting a growing interest from states to provide burial services in areas not currently served. The intent of the VCGP is to develop a true complement to, not a replacement for, our federal system of national cemeteries. With the enactment of the Veterans Benefits Improvement Act of 1998, the NCA was able to strengthen its partnership with states and increase burial services to veterans, especially those living in less densely populated areas without access to a nearby national cemetery. In addition, the NCA may also provide operating grants to help cemeteries achieve national shrine standards.

VETERANS SHRINE COMMITMENT

Because national cemeteries help foster patriotism and help preserve our nation's history, their appearance demonstrates the nation's appreciation for the service and sacrifices made by veterans. The high

**Table 6. National Shrine Funding (\$ in Millions)
FY13 and FY14**

2013	2014
\$34.5	\$15.5

Raise and Realign Projects

- Maintain proper height and alignment
- Strict technical specifications

standards necessary to not only attain, but retain, national shrine status signal our national commitment to honoring our military service members and preserving our nation's history in a very public way. Designating a national cemetery as a national shrine suggests that the grounds, the gravesites and the surroundings are both beautiful and an awe-inspiring tribute to those who gave much to preserve our way of life. Each cemetery provides an enduring memorial to their sacrifices as well as a dignified and respectful setting for their final resting places. To satisfy this requirement, preapplications must include a written assurance that the state, territory, or tribal government will maintain the cemetery according to VA National Cemetery Administration standards as established in 38 Code of Federal Regulations, section 39.6(4).

The FY 2014 NCA budget request included \$16.5 million for the National Shrine Initiative, which

provides funding for operations and maintenance activities. A total of 85 projects have been completed under this initiative since 2001.

Recommendation:

Congress should fund the Veterans Cemetery Grants Program at a level of \$48 million for FY 2015. This small increase in funding will help the NCA meet the needs of the VCGP because its expected demand will continue to rise through 2016. Furthermore, this funding level will allow the NCA to continue to advance its goal of serving 94 percent of the nation's veteran population by 2015. Additionally, this funding level will allow the VCGP to establish new cemeteries, at its current rate, that will provide burial options for veterans who live in regions that currently have no reasonably accessible state or national veterans cemetery.



VETERANS' BURIAL BENEFITS

Burial benefits have lost their value.

Since inception of the national cemetery system, more than 4 million veterans, from every era and every conflict, have been buried within the 19,000 acres of the hallowed grounds of the National Cemetery Administration (NCA). Currently, the NCA has stewardship of more than 131 existing cemeteries, with additional sites planned to open within the next five years. These new cemeteries will be located in the following areas: central east and Tallahassee, Florida; Omaha, Nebraska; western New York; and southern Colorado.

In 1973 the Department of Veterans Affairs established a burial allowance that provided partial reimbursement to veterans' families for eligible funeral and burial costs of veterans. The current reimbursement is \$2,000 for burial expenses for deaths of veterans from service-connected causes, and \$300 for others, along with a \$700 plot allowance. At its inception, the payment covered about 72 percent of the funeral costs for a service-connected death, 22 percent for a nonservice-connected death, and 54 percent of the cost of a burial plot.

The burial allowance, first introduced in 1917 to prevent veterans from being buried in potter's fields, was modified in 1923. The benefit was determined by a means test until it was removed in 1936. In its early history the burial allowance was paid to all veterans, regardless of their cause of death. Then, in 1973, the allowance was further modified to reflect the status of service connected death distinction.

Initially introduced in 1973, the plot allowance was an attempt to provide burial plot benefits for veterans who did not have reasonable access to a national cemetery. Although neither the plot allowance nor the burial allowance was intended to cover the full cost of a civilian burial in a private cemetery, the recent increase in the benefit's value indicates the intent to provide a meaningful benefit. *The Independent Budget* veterans service organizations (IBVSOs) are pleased that the 111th Congress enacted an increase in the plot allowance for certain veterans from \$300 to \$700, effective October 1, 2011.

However, a significant deficit exists between the benefit's original value and its current value. In order to restore the benefit at its original intended value, the payment for service-connected burial allowance would need to be increased to a minimum of \$6,160; the nonservice-connected burial allowance would need to be increased to at least \$1,918, and the plot allowance would need to be increased to a minimum of \$1,150.

Based on accessibility and the desire to provide quality burial benefits, the IBVSOs recommend that the NCA separate burial benefits into two categories:

- veterans who live inside the VA accessibility threshold model; and
- those who live outside the VA accessibility threshold model.

Even for veterans who elect to be buried in a private cemetery, regardless of their proximity to a state or national veterans cemetery that could accommodate their burial needs, the benefit should be adjusted. The IBVSOs believe that veterans' burial benefits should be minimally based on the average cost for VA to conduct a funeral. Using this formula, the benefit for a service-connected burial would adjust to \$2,793; the amount for a nonservice-connected burial would increase to \$854; and the plot allowance would increase to \$1,150. These new reimbursement levels would provide an equitable burial benefit, based on the average cost for a VA funeral, but not on the

private funeral cost that would be provided for veterans who do not have access to a state or national cemetery.

Recommendations:

The Administration and Congress should provide the resources required to meet the critical nature of the NCA's mission and fulfill the nation's commitment to all veterans who have served.

Congress should divide the existing burial benefit into two new categories: veterans within the NCA accessibility model and veterans outside the accessibility model.

Congress should increase the plot allowance from \$700 to \$1,150 for all eligible veterans and expand the eligibility for the plot allowance for all veterans who would be eligible for burial in a national cemetery, not only those who served during wartime.

Congress should increase the service-connected burial benefits from \$2,000 to \$6,160 for veterans outside the radius threshold and to \$2,793 for veterans inside the radius threshold.

Congress should increase the nonservice-connected burial benefits from \$300 to \$1,918 for all veterans outside the radius threshold and to \$854 for all veterans inside the radius threshold.



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