

National Cemetery Administration

The Department of Veterans Affairs (VA) National Cemetery Administration (NCA) maintains 131 of the nation's 147 national cemeteries, as well as 33 soldiers' lots. The 131 NCA-operated cemeteries are composed of approximately 3.1 million gravesites¹ and are located in 39 states and Puerto Rico. As of late 2010, there were more than 20,021 acres within established installations in the NCA. Nearly 60 percent are yet to be developed and hold the potential to provide approximately 5.5 million more gravesites, composed of 4.9 million casket sites and 600,000 in-ground cremation sites. Of these 131 national cemeteries, 71 are open to all interments, 19 can accommodate cremated remains only, and 41 will perform only interments of family members in the same gravesite as a previously deceased family member.

VA estimates that approximately 22.4 million veterans are alive today, and with the transition of an additional 1 million service members into veteran status over the next 12 months, this number is expected to continue to rise until approximately 2017. These veterans have served in both World Wars, the Korean War, the Vietnam War, the Gulf War, Operation Enduring Freedom, Operation Iraqi Freedom, Operation New Dawn, and hostile conflicts around the world and during times of peace. On average, 14.4 percent of veterans choose to be laid to rest in a national or state veterans' cemetery. As new national and state cemeteries continue to open, as our aging veterans population continues to grow, and as we continue to be a nation at war on multiple fronts, the demand for burial at a veterans' cemetery will continue to increase.

The most important obligation of the NCA is to honor the memory of America's brave men and women who have selflessly served in the armed forces. Therefore, maintaining NCA cemeteries as a national shrine dedicated to the memory of these men and women is a top priority. In fact, many of the individual cemeteries within the NCA system are steeped in history, and the monuments, markers, grounds, and related memorial tributes represent the very foundation of the United States.

The Independent Budget veterans service organizations (IBVSOs) would like to acknowledge the dedication and commitment demonstrated by NCA leadership and staff in their continued dedication to providing the highest quality of service to veterans and their families. It is in the opinion of the IBVSOs that 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 veterans' 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 believe it is important to recognize the NCA's efforts in employing disabled and homeless veterans.

¹ Department of Veterans Affairs National Cemetery Administration Fact Sheet (Apr. 2012). <http://www.cem.va.gov/pdf/facts.pdf>.

NCA Accounts

In FY 2011 the National Cemetery Administration operated on an estimated budget of \$298.3 million associated with the operations and maintenance of its grounds. The NCA had no carryover for FY 2011. The NCA was also able to award 44 of its 48 minor construction projects and had four unobligated projects that will be moved to FY 2012. Unfortunately, due to continuing resolutions and the current budget situation, the NCA was not able to award the remaining four projects.

The NCA honors veterans and their families with final resting places in national shrines and lasting tributes that commemorate their service and sacrifice to our nation. *The Independent Budget* veterans service organizations (IBVSOs) support the operational standards and measures outlined in the National Shrine Commitment. The NCA has done an outstanding job thus far in improving the appearance of our national cemeteries, but we have a long way to go to get to where they should be.

The NCA has worked tirelessly to improve the appearance of our national cemeteries, investing an estimated \$39 million into the National Shrine Initiative in FY 2011. According to NCA surveys, as of October 2011 the NCA has continued to make progress in reaching its performance measures. Since 2006, the NCA has improved headstone and marker height and alignment in national cemeteries from 67 percent to 70 percent and improved cleanliness of headstones, markers, and niches from 77 percent to 91 percent. Although the NCA is nearing its strategic goal of 90 percent and 95 percent, respectively, for height and alignment and cleanliness, more funding is needed. Therefore, the IBVSOs recommend the NCA's Operations and Maintenance budget be increased by \$20 million per year until the operational standards and measures goals are reached.

The IBVSOs recommend an Operational and Maintenance budget of \$280 million for the National Cemetery Administration for FY 2013 so it can meet the demands for interment, gravesite maintenance, and related essential elements of cemetery operations. This request includes the \$20 million for the National Shrine Initiative.

The IBVSOs call on the Administration and Congress to provide the resources needed to meet the critical nature of the NCA mission and fulfill the nation's commitment to all veterans who have served their country so honorably and faithfully.

Table 9. FY 2013 National Cemetery Administration (dollars in thousands)

FY 2012 Administration Request	\$251,000
FY 2012 <i>Independent Budget</i> Request	\$275,000
FY 2012 Enacted*	\$250,000
FY 2013 <i>Independent Budget</i> Recommendation	
Operations and Maintenance**	\$280,000
*Amount based on continuing resolutions	
** Total amount, including National Shrine Initiative	

THE STATE CEMETERY GRANTS PROGRAM:

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

The State Cemetery Grants Program (SCGP) complements the National Cemetery Administration's mission to establish gravesites for veterans in areas where it cannot fully respond to the burial needs of veterans. Several incentives are in place to assist states 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. In addition, the Department of Veterans Affairs may also provide operating grants to help cemeteries achieve national shrine standards.

In FY 2011 the SCGP operated on an estimated budget of \$46 million, funding 16 state cemeteries. These 16 state cemeteries included the establishment or ground breaking of five new state cemeteries, three of which are located on tribal lands, expansions and improvements at seven state cemeteries, and four projects aimed at assisting state cemeteries to meet the NCA national shrine standards.

Since 1978 the Department of Veterans Affairs has more than doubled the available acreage and accommodated more than a 100 percent increase in burial through this program. The SCGP faces the challenge of meeting a growing interest from states to provide burial services in areas not currently served. The intent of the SCGP 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 has been 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. Through FY 2010, the state grant program has established 75 state veterans' cemeteries in 40 states and U.S. territories. Furthermore, in FY 2011 VA awarded its first state cemetery grant to a tribal organization.

The Independent Budget recommends an appropriation of \$51 million for the SCGP for FY 2013. This funding level will allow the SCGP to establish new cemeteries, at their current rate, that will provide burial options for veterans who live in regions that currently have no reasonable accessible state or national cemetery.

Recommendation:

Congress should fund the State Cemetery Grants Program at a level of \$51 million for FY 2013. *The Independent Budget* veterans service organizations believe this small increase in funding will help the National Cemetery Administration meet the needs of the State Cemetery Grant program, as its expected demand will continue to rise through 2017. Furthermore, this funding level will allow the NCA to continue to expand in an effort of reaching its goal of serving 94 percent of the nation's veteran population by 2015.

VETERANS' BURIAL BENEFITS:*Burial benefits have lost their value.*

Since its inception, more than 3 million burials have occurred in national cemeteries under the National Cemetery Administration. Currently, the NCA oversees 131 existing cemeteries, with five new cemetery sites planned to open for burials within the next five years.

In 1973 the Department of Veterans Affairs established a burial allowance that provided partial reimbursement for eligible funeral and burial costs. The current payment is \$2,000 for burial expenses for service-connected deaths, \$300 for nonservice-connected, and a \$700 plot allowance. At its inception, the payout covered 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.

Burial allowance was first introduced in 1917 to prevent veterans from being buried in potter's fields. In 1923 the allowance was modified. 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 service connectivity of death. In 1973 the allowance was modified to reflect the status of service connection.

The plot allowance was introduced in 1973 as an attempt to provide a plot benefit 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 are pleased that the 111th Congress acted quickly and passed an increase in the plot allowance for certain veterans from \$300 to \$700 effective October 1, 2011.

However, we believe that there is still a serious deficit between the original value of the benefit and its current value. In order to bring the benefit back up to its original intended value, the payment for service-connected burial allowance should be increased to \$6,160, the nonservice-connected burial allowance should be increased to \$1,918, and the plot allowance should be increased to \$1,150.

Based on accessibility and the need to provide quality burial benefits, *The Independent Budget* recommends that the Department of Veterans Affairs separate burial benefits into two categories: veterans who live inside the VA accessibility threshold model and those who live outside it. For veterans who live within reasonable accessibility of a state or national cemetery that would be able to accommodate their burial needs but who would rather be buried in a private cemetery, the burial benefit should be adjusted as well. These veterans' burial benefits should be based on the average cost for VA to conduct a funeral. The benefit for a service-connected burial should adjust to \$2,793; the amount for a nonservice-connected burial would increase to \$854; and the plot allowance would increase to \$1,150. This will provide a burial benefit at equal percentages, based on the average cost for a VA funeral and not on the private funeral cost that will be provided for veterans who do not have access to a state or national cemetery.

Recommendations:

Congress should divide the burial benefits into two categories: veterans within the 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 just 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.

The Administration and Congress should provide the resources required to meet the critical nature of the National Cemetery Administration's mission and fulfill the nation's commitment to all veterans who have served their country so honorably and faithfully.