

National Cemetery Administration

The Department of Veterans Affairs 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 gravesites and are located in 39 states and Puerto Rico. In fiscal year 2011, there were more than 20,191 acres within established installations in the NCA. Nearly 60 percent are yet to be developed and hold the potential to provide approximately 5.6 million more gravesites, composed of 5 million casket sites and nearly 601,000 in-ground cremation sites. Of these 131 national cemeteries, 72 are open to all interments, 18 can accommodate cremated remains only, and 41 perform only interments of family members in the same gravesite as a previously deceased family member.

VA estimates that approximately 22.2 million veterans are alive today, and with the transition of an additional 215,000 service members into veteran status over the next 12 months, this number is expected to continue to increase until approximately 2016, at which point it will begin declining for the next few years. These veterans have served in World War II, the Korean War, the Vietnam War, the Gulf War, Operation Enduring Freedom, Operation Iraqi Freedom, Operation New Dawn, and other hostile conflicts around the world, as well as during times of peace. On average, 15.2 percent of veterans choose to be laid to rest in a national or state veterans cemetery. As new national and state veterans cemeteries open, this percentage is expected to increase. In addition, the NCA plans to further increase access for rural veterans by establishing National Veterans Burial Grounds in existing public or private cemeteries in eight sparsely populated rural locations across the country.

Out of the 117,400 interments conducted in FY 2011, 65.5 percent were in the 20 busiest national cemeteries: Riverside, California; Florida National; Calverton, New York; Fort Snelling, Minnesota; Jefferson Barracks, Missouri; Fort Logan, Colorado; Fort Sam Houston, Texas; Willamette, Oregon; Dallas-Fort Worth, Texas; Fort Rosecrans, California; National Memorial Cemetery of Arizona; Abraham Lincoln, Illinois; Tahoma, Washington; Houston, Texas; Great Lakes, Michigan; Sacramento Valley, California; Massachusetts; South Florida; Ohio Western Reserve; and Indiantown Gap, Pennsylvania.

As of September 30, 2011, eight national cemeteries each contained more than 100,000 occupied gravesites, collectively accounting for 39 percent of all NCA gravesites maintained: Long Island, New York; Calverton, New York; Riverside, California; Fort Snelling, Minnesota; Jefferson Barracks, Missouri; Willamette, Oregon; Golden Gate, California; and Fort Sam Houston, Texas.

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 national shrines 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. 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 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.

NCA Accounts

In FY 2012 the National Cemetery Administration operated on an estimated budget of \$250.9 million (with \$0.5 million in carryover) associated with the operations and maintenance of its grounds. The NCA was able to award 42 of its 63 minor construction projects and had 21 unobligated projects that will be moved to FY 2013.

The NCA honors veterans and their families with final resting places in national shrines and with 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 \$34.1 million into the National Shrine Initiative in FY 2012. According to NCA surveys, as of October 2011 the NCA is continuing 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 operations and maintenance budget of \$280 million for the National Cemetery Administration for FY 2014 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.

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 4. FY 2014 National Cemetery Administration (dollars in thousands)

FY 2013 Enacted*	\$258,284
FY 2014 <i>Independent Budget</i> Recommendation	
Operations and Maintenance**	\$263,057
*FY 2013 appropriations not completed as of February 1, 2013	
** Total amount, including National Shrine Initiative	

OPERATIONS, MAINTENANCE & 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), which since 1980 has awarded more than \$482 million to 41 states, territories, and tribal organizations for the establishment, expansion, or improvement of 86 state veterans cemeteries, 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. 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. In addition, the Department of Veterans Affairs may also provide operating grants to help cemeteries achieve national shrine standards.

In fiscal year 2012, with an appropriation of \$46 million, the VCGP funded 15 state cemeteries and one tribal organization cemetery. These grants included the establishment or groundbreaking of one new state cemetery and one new tribal organization cemetery, expansions and improvements at 10 state cemeteries, and six projects aimed at assisting state cemeteries to meet the NCA national shrine standards.

In FY 2011, NCA-supported veterans cemeteries provided nearly 29,500 interments. Since 1978, VA has more than doubled the available acreage and accommodated more than a 100 percent increase in burial through this program. 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

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 2012, the VCGP has provided grant funding to 88 state and tribal government veterans cemeteries in 41 states and U.S. territories. In FY 2011 VA awarded its first state cemetery grant to a tribal organization.

The *Independent Budget* veterans service organizations applaud the NCA's Rural Initiative plan, which will increase access for rural veterans by establishing national veterans' burial grounds in existing public or private cemeteries in eight sparsely populated rural locations across the country. These new burial grounds, which will be operated and maintained by the NCA, will provide an additional 136,000 veterans and their eligible dependents with access to veteran-dedicated burial space in currently underserved areas.

Recommendation:

Congress should fund the Veterans Cemetery Grants Program at a level of \$52 million for FY 2014. This small increase in funding will help the National Cemetery Administration meet the needs of the VCGP, as its expected demand will continue to rise through 2016. 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. 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 its inception, more than 4 million veterans, from every era and every conflict, have been buried within the 19,000 acres of 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 for eligible funeral and burial costs. The current payment is \$2,000 for burial expenses for service-connected deaths and \$300 for nonservice-connected, along with 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.

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 service connectivity of death. Then, in 1973, the allowance was further modified to reflect the status of service connection.

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 acted quickly and passed an increase in the plot allowance for certain veterans from \$300 to \$700, effective October 1, 2011.

However, there is still a serious deficit between the benefit's original value and its current value. In order to bring the benefit back up to 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 Independent Budget* recommends that the NCA separate burial benefits into two categories:

1. veterans who live inside the VA accessibility threshold model; and
2. 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 approximately adjust to \$2,793; the amount for a nonservice-connected burial would roughly 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 would 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 NCA mission and fulfill the nation's commitment to all veterans who have served their country so honorably and faithfully.