

U.S. DEPARTMENT OF VETERANS AFFAIRS

FY 2026 BUDGET SUBMISSION



Burial and Benefit Programs
and
Department Administration

Volume 3 of 5

May 2025

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<i>For grants to assist States and tribal organizations in establishing, expanding, or improving Veterans cemeteries as authorized by section 2408 of title 38, United States Code, \$60,000,000, to remain available until expended.</i>	
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National Cemetery Administration

Funding Summary

Mission Statement

VA 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.

Stakeholders and Partners

The stakeholders of VA's burial programs are varied and diverse. The National Cemetery Administration's (NCA) primary stakeholders are those who are the direct beneficiaries of VA burial benefits: Veterans and their families. Other significant and noteworthy stakeholders are Veterans Service Organizations (VSO), professionals in the funeral and mortuary industry, the various components of the Department of Defense (DoD), and members of the active duty and reserve forces. Historical and genealogical societies and the general public are notable stakeholders as well.

The inclusion of families considers the significance of next of kin since not only eligible Veterans, but their eligible family members as well, may receive burial benefits. It is important that these Veterans, widows, widowers, and other family members and friends are treated with compassion and dignity at the time of their bereavement and when they return to visit the gravesite, and that the cemetery's entire appearance is maintained in a manner befitting a national shrine.

VSOs are key stakeholders and partners in the VA mission. These organizations act as voices for Veterans and their families and as advocates for their needs and expectations. At many national cemeteries, they are important partners in providing support for military funeral honors.

States, territories, and tribal organizations, usually operating through their Veterans Affairs Departments, play an increasingly important role in providing services to Veterans and their families. By establishing and operating VA-funded grant cemeteries as a complement to VA national cemeteries, they provide additional burial options for Veterans and their families.

DoD cemeteries, especially those operated by the Army National Cemeteries Program (including Arlington National Cemetery (ANC)), Department of Interior's National Park Service (NPS) national cemeteries, and the American Battle Monuments Commission (ABMC), continue to remain important partners in providing burial and memorial services for Veterans and their families. NCA provides Government-furnished headstones and markers for all federally administered cemeteries. NCA manages a congressionally-mandated advisory committee on which representatives from ANC, NPS, and ABMC are ex-officio members. NCA and ANC have formalized a working group to ensure the organizations share information and collaborate on shared goals, and mutual training support is provided by a memorandum of agreement between the two.

DoD and the uniformed services are included as NCA stakeholders in recognition of the important role they play in honoring those who have served. Veterans' families expect that appropriate military funeral honors will be provided at national cemeteries to recognize Veterans' service to our Nation. The provision of military funeral honors is part of DoD's mission, but requires a close and collaborative partnership with NCA who facilitates volunteer groups that supplement DoD's military funeral honors.

Funeral directors are another significant stakeholder group. These professionals are often the spokespersons for the Veteran or next of kin and are also directly involved in the delivery of VA services through the coordination of committal services and interments. Funeral directors may also assist families in applying for headstones and markers.

Private cemeteries and local and municipal government cemeteries are stakeholders. Each year, VA furnishes approximately 153,000 headstones and markers for Veterans' gravesites in these cemeteries.

NCA also considers members of the general public as stakeholders. National cemeteries are considered national shrines. Many date from the Nation's Civil War and are listed on the National Register of Historic Places. As such, they are of interest to historical societies, individuals interested in history and genealogical research, and others who may or may not have family members interred in a national cemetery. As a steward of nationally significant historic resources, NCA is responsible to all Americans for the prudent management of tax dollars and the sound environmental management of the land.

Scholars, teachers, and students of all levels are stakeholders in helping to research and produce instructional materials for the Veterans Legacy Grant Program. Each of the stakeholders leverage unique geographic and demographic characteristics of the local communities to partner with NCA in memorializing our nation's Veterans.

Finally, it is also appropriate to recognize stakeholders within the Department: the Veterans Benefits Administration, the Veterans Health Administration, and headquarters staff offices. All VA organizational elements are important partners with NCA in providing seamless service to Veterans and their families.

Burial Benefits Programs

The NCA administers a number of related burial benefits programs:

- **National Cemeteries:** Bury eligible Veterans and family members in national cemeteries, maintain the graves and their environs as national shrines, and serve as the steward of VA historic national cemeteries and Soldiers' lots to preserve and promote the rich heritage founded in the Civil War and the memorial objects honoring Veterans buried in them.
- **Veterans Cemetery Grants:** Provide aid to states, territories, and tribal organizations in establishing, expanding, or improving state, territorial, and tribal Veterans cemeteries;
- **Headstones and Markers:** Furnish headstones and markers for the graves of eligible persons in national, state, territory, tribal, or other government Veterans cemeteries and private cemeteries;
- **Medallions:** Furnish medallions commemorating the Veteran's service to the Nation that may be affixed to the privately purchased headstones or markers for Veterans interred in private cemeteries;
- **Presidential Memorial Certificates (PMC):** Provide certificates to families of deceased Veterans, recognizing the Veteran's contribution and service to the Nation;
- **Outer Burial Receptacles (OBR):** Provide an OBR, allowances for privately purchased OBRs, or for OBRs used in a VA grant-funded cemetery for each new traditional gravesite in open national cemeteries administered by NCA or in VA grant-funded cemeteries;
- **Caskets and Urns:** Provide reimbursement for caskets and urns used to inter Veteran remains in VA national or VA grant-funded cemeteries when there is no next of kin or sufficient resources for a casket or urn;
- **First Notice of Death:** Record First Notice of Veteran Deaths into VA electronic files to ensure timely termination of benefits and next of kin notification of possible entitlement to survivor benefits;
- **Commemorative Urns and Plaques:** Provide on request, in lieu of furnishing a headstone or marker, or providing for an interment in a VA national cemetery, an urn or a commemorative plaque for an eligible deceased individual not already buried who served in the Armed Forces; and
- **Pre-Need Eligibility Determinations:** Provide a service that enables individuals to know whether they are qualified for interment in a national cemetery in advance of need.

Veterans Legacy Grant Program and Veterans Legacy Memorial

The Office of Engagement and Memorial Innovations connects the public with VA memorial benefits, the heritage of NCA, and the legacies of those that served.

- Historic Cemetery Landscapes: Serve as the steward of VA historic national cemeteries and soldiers' lots to preserve and promote the rich heritage founded in the Civil War and the memorial objects honoring Veterans buried in them;
- Veterans Legacy Grant Program (VLGP): Use national cemeteries to enhance the way in which VA memorializes our nation's Veterans and increases the public's awareness of the value of military service. VLGP engages scholars, teachers, and students of all levels in researching Veterans in their local national cemeteries and producing that research into instructional materials for public benefit. VLGP provides Veterans Legacy Grants as authorized by 38 U.S.C. § 2400, notation to Public Law 116-107 (Jan. 17, 2020), to tell the stories from any period of American history so they are honored in perpetuity; and
- Veterans Legacy Memorial (VLM): Maintain an online memorial platform, the nation's first digital platform dedicated to the memory of over 10 million Veterans interred in VA's national cemeteries and VA grant-funded state, territorial, and tribal Veterans cemeteries, DoD-managed cemeteries (including Arlington National Cemetery), two U.S. Park Service national cemeteries, American Battle Monuments Commission cemeteries, and private cemeteries. VLM allows family, friends, and others to [preserve their Veteran's legacy](#) by posting tributes, uploading images to share their Veteran's achievements, biographical information, and historical documents.

Long Range Plan

NCA's Long Range Plan builds upon the many NCA achievements in recent years and continues the outstanding 50+ year history of NCA's service to our country. For example, NCA will continue to explore opportunities to expand burial coverage and outreach, while working toward the strategic goal of increasing access to and awareness of VA burial and memorial benefits. To accomplish this, NCA will inform more Veterans and family members of the benefits available to them. NCA will build new national cemeteries in rural and urban areas, while also expanding partnerships with state, territorial, and tribal governments through its Veterans Cemetery Grants Program. NCA will also provide new interment options, such as "green" burials, to reflect the evolving preferences of those NCA serves. NCA also continues improving its renowned VLGP, which has inspired younger generations to learn about Veterans and to make sure they are never forgotten. While NCA remains committed to expanding burial access and memorialization, it is also modernizing and automating its systems to serve its customers better. This includes streamlining the pre-need application process and shortening the wait times for determination of eligibility. NCA is also helping surviving family members by more accurately marking gravesites and headstones. This will improve the experience of visiting NCA's cemeteries. Above all, NCA remains focused on ensuring the best quality service for those who choose VA.

NCA's Long Range Plan sets the following five overarching goals:

1. Veterans and eligible family members will have increased access to burial benefits.
2. More Veterans and eligible family members will use VA burial and memorial benefits.
3. Veterans will be memorialized through enhanced tributes befitting their service and sacrifice to the Nation.
4. Stakeholders will place greater trust in NCA based on enhanced accountability.
5. Stakeholders will be served more efficiently and effectively by NCA's internal capacity.

NCA's long range goals support VA's Strategic Theme to "Put Veterans First" by aligning under the following strategic drivers:

- Timely Access: provide 95% of Veterans with access to a burial option within 75 miles of their home;
- Well-Being of the Veterans at the Center of the Enterprise: meet or exceed "NCA Operational Standards and Measures" at all VA national cemeteries and deliver world class customer service to all of NCA's customers; and
- Final Salute: Use innovation to memorialize Veterans through enhanced tributes befitting their service and sacrifice to the Nation.

Budget Summary

Summary of Total Budgetary Resources for NCA Programs					
(\$ in thousands)					
	2024	2025	2025	2026	Increase (+)
	Actual	Request	Enacted	Request	Decrease (-)
Operations and Maintenance	\$480,000	\$495,000	\$480,693	\$497,000	+\$16,307
Major Construction	112,000	75,000	155,100	212,600	+\$57,500
Minor Construction	182,560	174,075	276,000	86,000	-\$190,000
Grants for Construction of					
Veterans Cemeteries	60,000	60,000	60,000	60,000	0
Facilities Operation Fund	285	285	285	285	0
National Cemetery Gift Fund	500	500	500	500	0
Compensation and Pension:					
Headstones & Markers	95,194	81,866	92,132	93,126	+994
Graveliners & OBR					
Reimbursements	34,262	31,691	43,635	38,907	-4,728
Casket & Urns	382	238	355	374	+19
Urns & Plaques (Sec. 2207)	89	222	290	304	+14
Total Budgetary Resources	\$965,272	\$918,877	\$1,108,990	\$989,096	-\$119,894

Relationships Among Programs and Appropriations

NCA receives funding from seven accounts. In 2026, the Operations and Maintenance appropriation will fund the operation of 158 national cemeteries and 35 soldiers' lots and monument sites. It also funds the costs of administering seven related programs: Veterans Cemetery Grant (VCGP), Headstone, Marker, and Medallion, PMC, First Notice of Death (FNOD), Casket and Urn reimbursements, Outer Burial Receptacle (OBR), and Commemorative Urns and Plaques. The purchase and transportation costs of the headstones and markers, medallions, pre-placed crypts and OBRs, casket and urn reimbursements, and commemorative urns and plaques are financed from the Compensation and Pension appropriation.

Making burial options available to Veterans requires the development of new national cemeteries, the development of additional gravesites at existing national cemeteries, or the establishment and expansion of Veterans cemeteries through grants to states, territories, and tribal organizations. These requirements are met through three capital appropriation accounts. New national cemetery construction is funded from the VA Major and Minor Construction appropriation. Gravesite development projects, as well as national cemetery improvement projects, are also funded from VA's Major and Minor Construction appropriations. A summary of the NCA construction program is provided in a separate section of this NCA chapter.

The Grants for Construction of Veterans Cemeteries appropriation, the third capital account, funds the establishment, expansion, and improvement of Veterans cemeteries operated by states, territories, and tribal organizations. This program serves as a complement to VA's system of national cemeteries by establishing Veterans cemeteries in areas of the country where it is not feasible for VA to establish a new national cemetery.

The NCA Facilities Operation Fund is financed by the proceeds from leases of undeveloped land and unused or underutilized buildings. The funds are applied toward the costs of operating and maintaining NCA property.

The NCA Gift Fund is a trust fund that uses gifts from private donors for beautification and improvements to cemetery grounds such as flowers and shrubbery for planting beds, grass seed and sod, and trees and may be used for other items beneficial to the cemetery and the Veterans served.

The Compensation and Pensions appropriation funds the purchase and transportation costs for headstones and markers, graveliners, pre-placed crypts, as well as funding reimbursements for privately purchased OBRs. It also funds reimbursements that provide caskets and urns for burial of the remains of eligible Veterans in a VA national, state, territory, or tribal Veterans cemetery if the Veteran has no known next of kin and insufficient resources to purchase a burial receptacle. In addition, this appropriation funds an urn or commemorative plaque for an eligible deceased Veteran in lieu of a headstone or marker. This appropriation is presented in a separate budget chapter.

2026 Budget Highlights

The 2026 budget positions NCA to meet Veterans' emerging burial and memorial needs in the decades to come through the continued implementation of the following policies consistent with its strategic goals.

Access

VA realizes that close proximity to a cemetery is an important consideration for Veterans and family members in choosing a VA-funded cemetery for their final resting place. For this reason, NCA is committed to providing 95% of the Veteran population with access to first interment

burial options (for casketed or cremated remains, either in-ground or in columbaria) in a national or state Veterans cemetery within 75 miles of the Veteran's place of residence. Increasing and maintaining the availability of state, territory, and tribal Veterans cemeteries is a means to increase existing burial access for all Veterans nationwide and provide a more convenient burial option to those Veterans who may not currently have reasonable access to a national cemetery, particularly in rural locations, or who prefer to be interred on tribal lands. VA has made continuous, significant progress towards meeting their target to provide reasonable burial access to 95% of all Veterans. In 2026, VA estimates 94.2% of the Veteran population will be served with such access.

Construction projects to develop new national cemeteries will enhance burial services and provide new burial options to Veterans and their families. Construction projects also keep existing national cemeteries open by developing additional gravesites and columbaria or by acquiring and developing additional land. In 2026, NCA requests \$213 million in Major Construction funds for one gravesite expansion and cemetery improvement project at Riverside National Cemetery (\$185 million), advance planning/design activities (\$20 million), and land acquisition funding (\$8 million). NCA requests \$86 million in the 2026 Minor Construction account to provide funding for gravesite expansion and columbaria projects to keep existing national cemeteries open, projects that address infrastructure deficiencies, and other requirements necessary to support national cemetery operations. NCA is committed to reducing the number of critical Facility Condition Assessment (FCA) infrastructure deficiencies related to safety and compliance and will partially address the growing list of FCA deficiencies rated D and F through the Minor Construction account.

NCA seeks to increase the availability of state, territory, and tribal Veterans cemeteries which serve as a complement to VA's system of national cemeteries by establishing Veterans cemeteries in areas of the country in which VA is unlikely to establish a new national cemetery. In 2026, NCA requests \$60 million for Grants for Construction of Veterans Cemeteries to provide additional establishment, expansion, and improvements grants to state, territory, and tribal organizations in support of increasing or improving burial access. The Grants program plays a crucial role in achieving NCA's strategic target of providing 95% of Veterans with reasonable access to a burial option. In addition, the Grants program is a cost-effective alternative to VA construction and recurring operating expenses. With the number of state, territory, and tribal Veterans cemeteries increasing from 80 to 125 over the last 11 years, the need to provide expansion grants for existing cemeteries has also grown, in both number and dollar amounts.

The 2025 Grants Priority List has 72 conforming pre-applications totaling over \$334 million in grant opportunities. Of these, 28 grant requests, totaling \$142.2 million, are for Priority Group 1 expansion projects that are already within 4 years of depleting at least one burial option in the

cemetery. The 2025 list also includes 16 grant requests, totaling \$117.2 million, for Priority Group 2 establishment projects critical to increase burial access to our nation's Veterans. NCA does not fund Group 2 establishment projects until all Group 1 expansion projects that are ready to proceed are fully addressed. Without the requested funding, NCA will be limited in its ability to assist grantees in expanding cemeteries to prevent interruption of burial services to area Veterans, risking a decrease in the percentage of Veterans served by a burial option.

NCA is also requesting \$497 million for operations and maintenance of its facilities, including \$11.7 million and 41 FTE for existing cemeteries facing workload increases and project expansions in 2026. Annual Veteran deaths are projected to be 524,569 in 2025 and are then projected to slowly decline. The number of interments at VA national cemeteries is expected to be approximately 130,000 in 2026. NCA anticipates its outreach programs will lead to greater use of its national cemeteries. NCA must maintain its inventory of gravesites in perpetuity. The total number of gravesites increased from nearly 3.7 million in 2018 to over 4.3 million in 2025 and is expected to be over 4.4 million in 2026. NCA maintains more than 24,000 acres with the total developed acreage projected to surpass 10,000 in 2026, an increase over the 9,938 developed acreage in 2025. As NCA's workload increases, this request is essential for NCA to continue to provide world-class customer service to Veterans and their families and to maintain cemeteries as national shrines.

Accountability

VA's cemeteries carry high expectations of appearance that distinguish them from private cemeteries and serve a purpose that continues long after burials have ceased and visits by families and loved ones have ended. With the resources in this budget, NCA is committed to maintain occupied graves, developed acreage, historic structures, and cemetery infrastructure in a manner befitting national shrines. NCA will continue to invest in projects to raise and realign gravesites and repair turf and address projects identified on Facility Condition Assessments to ensure safe and effective cemetery operations.

Efficiency and Effectiveness

NCA is most proud of its sustained record of excellent customer service to Veterans and their families. NCA fosters a culture dedicated to compassionate service at all levels and evaluates customer satisfaction using multiple measures as reflected in its Key Performance Measures. Results from the American Customer Satisfaction Index, the only national cross-industry measure of satisfaction with the quality of goods and services available in the United States, continue to recognize NCA's commitment to providing respectful and dignified customer service that is second to none. NCA has participated in this survey seven times and consistently outperformed other federal government agencies and private sector organizations. NCA scored a

customer satisfaction index of 97, the highest result for any organization in either the public or private sector and is preparing to participate in this survey again in 2025.

NCA recognizes that high customer satisfaction results cannot be assumed based on past performance. In 2026, NCA will focus on maintaining and improving its reputation as a world-class service provider by continuing to collect and leverage customer satisfaction data from Veterans, families, and funeral homes through ongoing survey activities. NCA will analyze information obtained from surveys and focus groups to ensure that NCA addresses those issues most important to its customers. This approach provides data from the customer's perspective, which is critical to developing NCA's objectives and associated measures. NCA will also identify and share best practices from high performing cemeteries throughout NCA. These efforts will continue to support progress toward ensuring that all national cemeteries provide excellent service and that the appearance of those shrines is also excellent.

Modernizing Memorialization

The Veterans Legacy Memorial website is the Nation's first digital platform dedicated entirely to the memory of over 10 million Veterans. Using modern technology, NCA constantly seeks innovative ways to help the public memorialize Veterans resting in its cemeteries to ensure they are never forgotten. Publicly available information gathered from VA records includes service branch with logo, dates of birth and death, rank, war period, decorations, emblem of belief, and cemetery information. Approximately half of all Veteran profile pages currently display headstone/marker photos and a mapping feature. The platform now includes Veterans from VA grant-funded state, territory, and tribal Veterans cemeteries, DoD-managed cemeteries (including Arlington National Cemetery), two U.S. Park Service national cemeteries, American Battle Monuments Commission cemeteries, and private cemeteries. Interactive features allow family, friends, and others to post Tributes (comments), upload images, share their Veteran's military service timeline and achievements, add biographical information, upload, and view historical documents, and more. The site also allows visitors to share Veteran profile pages by email and post them to various social media platforms. Additionally, VLM users can "Follow a Veteran" to receive email alerts when new content is added to that Veteran's page.. To date, over 120,000 items have been posted to Veteran pages. NCA will use the resources requested in the 2026 budget to continue design and development work on the VLM website and add more Veteran records from non-VA cemeteries as well as improve the user experience. In January 2025, VLM implemented a new feature allowing living Veterans approved through the pre-need eligibility process to establish and populate their own pages. These pages will be activated at their time of need.

NCA will also use grant funding requested in the 2026 Budget to provide Veterans Legacy Grants to tell the stories of Veterans interred in its national and grant-funded cemeteries. The public can search for Veterans and contribute to their legacy at www.va.gov/remember.

Program Highlights

VA honors Veterans and their eligible family members with final resting places in national shrines and with lasting tributes that commemorate their service and sacrifice to our Nation. Nearly 5.3 million people—including 4 million Veterans from the Revolutionary War to the war in Iraq and Afghanistan—are honored with a burial in a VA national cemetery.

- Since 1973, when VA managed only 103 cemeteries, annual interments have increased by more than 269% from 36,422 to 134,245 in 2024. Interments are estimated at 131,668 in 2025. While the Veteran population is slowly declining, NCA anticipates its outreach programs will lead to greater use of its national cemeteries.
- NCA must maintain gravesites in perpetuity. The total number of gravesites maintained increased from nearly 3.8 million in 2018 to over 4.2 million in 2024. The number of gravesites maintained is expected to reach over 4.4 million in 2026. With the opening of new cemeteries and gravesite expansion projects underway, the number of developed acres is expected to surpass 10,000 in 2026.
- Since 1980, the Veteran Cemetery Grant Program (VCGP) has awarded grants totaling more than \$1 billion that 50 states, tribes, and territories (including Guam, Saipan and Puerto Rico) used to establish, expand, improve, operate, or maintain a total of 125 Veterans cemeteries. In 2024, VCGP cemeteries interred more than 42,700 Veterans and eligible family members, which is approximately 24% of the total annual interments in national, state, territory and tribal cemeteries.
- To date, more than 1,000 Veterans' stories have been researched as part of VLGP. VLGP provides Veterans Legacy Grants that foster students in colleges and universities, including (K-12), to fund research and provide a tangible report using the stories of those interred in VA's National Cemeteries and VA grant-funded cemeteries. The 2025 Notice of Funding Opportunity will be published on Grants.gov in the spring of 2025 with \$2.2 million available.
- In May 2025, the VLM website exceeded 10 million pages with the addition of the American Battle Monument Commission cemeteries and their approximately 200,000 pages. Also, beginning in 2025, VLM pages will be created for Veterans who receive the new plaque/urn VA benefit. In January 2025, VLM implemented a new feature allowing living Veterans approved through the pre-need eligibility process to establish and populate their own pages. These pages will be activated at their time of need.

- NCA’s Memorial Products Service (MPS) is responsible for administering the Headstone, Marker, and Medallion and the PMC programs. MPS receives and processes applications for headstones, markers, and medallions; determines eligibility of the decedent; and assists Veterans, next of kin, VSOs, funeral homes, and other customers with status, replacements, and general information concerning government headstones, markers, and medallions to be installed in state, territory, and tribal Veterans cemeteries as well as local and private cemeteries.
- The headstone or marker is a lasting memorial, and it is important to Veterans and their families that graves are marked in a timely manner after interment. Since 1973, NCA has furnished more than 15.8 million headstones and markers to national, state, tribal, and private cemeteries.
- In 2026, NCA will continue its initiative to provide same-day (i.e., on the day of interment) PMCs at national cemeteries. NCA expects to deliver almost
- 490,000 PMCs in 2025.

Key Performance Goals

Key Performance Measures – Burial Program			
Measure Description	2025 Target	2026 Target	Strategic Target
% of Veterans served by a burial option within a reasonable distance (75 miles) of their residence	93.9%	93.8	95.0%
% of respondents who rate the quality of service provided by the national cemeteries as excellent	97.0%	97.0%	99.0%
% of respondents who would recommend the national cemetery to Veteran families during their time of need	99.0%	99.0%	99.0%
% of respondents who rate national cemetery appearance as excellent	99.0%	99.0%	99.0%
% of respondents who agree or strongly agree that the quality of the presidential Memorial Certificate received from VA was excellent	92.0%	92.0%	99.0%
% of respondents who agree or strongly agree that the quality of the headstone or marker received from VA was excellent	97.0%	97.0%	99.0%

It is important that VA ensures the burial needs of Veterans and eligible family members are met in a timely, compassionate and respectful manner. VA's goal is to increase the percent of Veterans served by a burial option in a national or state Veterans cemetery within a reasonable distance (75 miles) of their residence to 95%. To achieve this goal, VA needs to increase and maintain access through:

- developing additional national cemeteries to increase access;
- expanding existing national cemeteries to maintain access;
- establishing and expanding VA-grant funded Veterans cemeteries to complement VA's system of national cemeteries; and

- developing additional means of access to remote Veterans for whom it may not be feasible to provide increased access through the establishment of new cemeteries.

In 2011, NCA lowered the unserved Veteran population threshold to establish a new national cemetery to 80,000 within a 75-mile radius. In addition, in densely populated urban areas where Veterans and their families may experience significant time or distance barriers in traveling to a national cemetery, VA is establishing new columbaria facilities closer to the urban core to provide a more accessible option for those Veterans and family members. In 2013, VA developed a strategy to create VA national cemeteries to serve Veterans in rural areas who currently do not have reasonable access to burial in a Veterans cemetery.

As a result, NCA is in the midst of the largest expansion of the cemetery system since the Civil War and plans to open 18 new national cemeteries by 2028. When these national cemeteries are opened, an additional 3.1 million Veterans and their families will be provided new or enhanced burial access.

As of May 2025, fourteen of the eighteen new cemeteries have been completed in Yellowstone County, MT (2014); Cape Canaveral, FL (2016); Omaha, NE (2016); Tallahassee, FL (2016); Pikes Peak, CO (2018); Fargo, ND (2019); Machias, ME (2020); Rhinelander, WI (2020); Twin Falls, ID (2020); West Los Angeles, CA (2020); Cheyenne, WY (2021); Western New York, NY (2021); Indianapolis, IN (2022); and St. Albans, NY (2024). NCA plans to open the remaining four cemeteries by the end of 2028.

VA continues to provide high-quality, responsive service in all contacts with Veterans, their families and friends, and funeral directors. NCA will continue to obtain feedback from these groups to ascertain how they perceive the quality of service provided by national cemeteries and gauge their willingness to recommend the use of national cemeteries to other Veterans and eligible family members in their time of need. NCA's Survey of Satisfaction with national cemeteries provides measures of success in delivering service with courtesy, compassion, and respect and the likelihood of recommending the services NCA provides to others.

NCA also will continue to engage Veterans through a variety of activities to collect data on customer expectations and their perceptions related to the quality of service provided by national, state, territory, and tribal Veterans cemeteries. NCA will analyze information obtained from surveys and focus groups to ensure that NCA addresses those issues most important to its customers. This approach provides data from the customer's perspective, which is critical to developing NCA's objectives and associated measures.

NCA will maintain occupied graves and developed acreage in a manner befitting national shrines in perpetuity. Improvements in the appearance of burial grounds and historic structures are necessary for NCA to fulfill the National Shrine Commitment. Headstones and markers must be

set, realigned, and cleaned. Stone surfaces of columbaria require cleaning, caulking, and grouting between the units and maintenance of surrounding walkways. Grass, shrubbery, and trees in burial areas and other land no longer in a natural state must receive regular care. Cemetery infrastructure, including buildings, grounds, walks, and drives must be repaired as needed. NCA will continue to collect customer feedback through annual surveys to determine if Veterans and their families perceive the appearance of national cemeteries as excellent. NCA will also continue to collect customer feedback through annual surveys to determine if Veterans and their families perceive the appearance of state, territory, and tribal cemeteries funded through the VA Veterans Cemetery Grants Program as excellent and on par with VA national cemeteries.

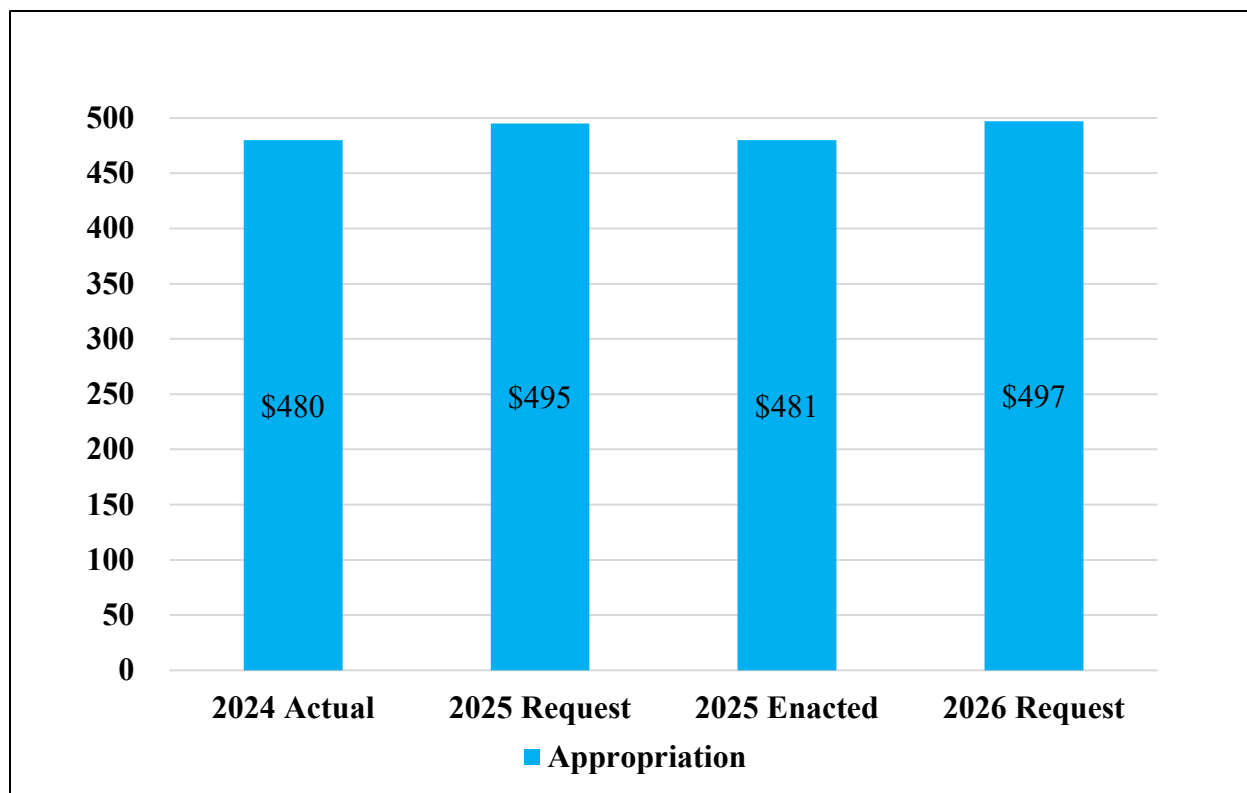


National Cemetery Administration

Operations and Maintenance

Budget Authority -- Operations and Maintenance

(\$ in millions)



*Discretionary Funding includes \$1 million from the Disaster Relief Supplemental Appropriations Act, 2025, P.L. 118-158.

Appropriation Language

For necessary expenses of the National Cemetery Administration for operations and maintenance, not otherwise provided for, including uniforms or allowances therefore; cemeterial expenses as authorized by law; purchase of one passenger motor vehicle for use in cemeterial operations; hire of passenger motor vehicles; and repair, alteration, or improvement of facilities

under the jurisdiction of the National Cemetery Administration, \$497,000,000, of which not to exceed 10 percent shall remain available until September 30, 2027.

National Cemetery Administration Summary of Employment, Obligations and Budgetary Resources (FTE, \$ in thousands)						
Budgetary Resources	2024 Actual	2025 Request	2025 Enacted	2026 Request	2026 Request vs 2025 Enacted	
					\$	%
Full Time Equivalent (FTE)						
Direct	2,289	2,355	2,314	2,355	41	1.8%
Reimbursable	17	3	3	0	-3	-100.0%
Total FTE	2,306	2,358	2,317	2,355	38	1.6%
Direct Obligations						
Cemetery Operations	\$389,669	\$393,081	\$397,362 ¹	\$401,017	\$3,655	0.9%
Memorial Operations	13,261	14,262	14,261	16,091	1,830	12.8%
Direct Field Support Operations	49,786	52,583	53,786	56,000	2,214	4.1%
Administrative Operations	27,600	35,074	27,584	23,892	-3,692	-13.4%
Reimbursable Obligations	1,990	990	990	555	-435	-43.9%
Total obligations	\$482,307	\$495,990	\$493,983	\$497,555	\$3,572	0.7%
Budgetary resources						
Unobligated balance:						
Brought forward, Oct 1	\$8,042	\$0	\$8,602	\$0	-\$8,602	-100.0%
Transfers between expired/unexpired accts	2,600	0	3,698	0	-3,698	-100.0%
Subtotal, unobligated balance	\$10,642	\$0	\$12,300	\$0	-\$12,300	-100.0%
Budget authority:						
Appropriations, discretionary						
Appropriation	\$480,000	\$495,000	\$480,693	\$497,000	\$16,307	3.4%
Appropriations transferred to other accounts	-48,000	0	0	0	0	0.0%
Appropriations transferred from other accounts	48,000	0	0	0	0	0.0%
Subtotal, appropriations	\$480,000	\$495,000	\$480,693	\$497,000	\$16,307	3.4%
Offsetting collections	1,990	990	990	555	-435	-43.9%
Subtotal, budget authority	\$481,990	\$495,990	\$481,683	\$497,555	\$15,872	3.3%
Total budgetary resources	\$492,633	\$495,990	\$493,983	\$497,555	\$3,572	0.7%
Unexpired unobligated balance, end of year	-10,326	0	0	0	0	0.0%

¹Amount includes \$1 million from the Disaster Relief Supplemental Appropriations Act, 2025, P.L. 118-158.

Program Activities and Administration

The Operations and Maintenance appropriation request in the 2026 budget will fund the operation of 158 national cemeteries and 35 soldiers' lots and monument sites and their maintenance as national shrines. It also directly funds the costs of administering seven related programs: Veterans' Cemetery Grants (VCGP), Headstones and Markers, Presidential Memorial Certificates (PMC), Outer Burial Receptacles (OBR), Casket and Urn reimbursements, First Notice of Death (FNOD), and Commemorative Urns and Plaques. Cemetery grants are provided from a separate appropriation. The purchase and transportation costs of the headstones and markers, medallions, pre-placed crypts and OBRs, casket and urn reimbursements, and commemorative urns and plaques are funded from the Compensation and Pension appropriation.

The Under Secretary for Memorial Affairs is responsible for the overall leadership and direction of the National Cemetery Administration (NCA). The Under Secretary is supported in this role by staffs in both the field and headquarters. Activities are functionally and organizationally grouped into cemetery operations, memorial operations, direct field support operations, and administrative operations. Activities support the following five overarching goals in NCA's Long Range Plan:

- Access
- Utilization
- Modernizing Memorialization
- Accountability
- Efficiency and Effectiveness

Cemetery Operations

NCA interrs eligible servicemembers, Veterans, and family members in VA national cemeteries and maintains the graves and their environs as national shrines in perpetuity. These activities can be grouped into three main functional categories:

- Administrative and clerical support functions include:
 - Providing eligibility determinations for burial in national cemeteries and the provision of headstones and markers in other burial locations;
 - Determining eligibility for burial in a national cemetery prior to the time of need;
 - Arranging for and conducting interments;
 - Processing requests for partial reimbursements for privately purchased OBRs;
 - Managing cemetery activities, including activations and operational reviews; and
 - Providing advice and assistance to the general public.
- Operations and maintenance functions include:

- Opening and closing graves;
 - Operating interment equipment;
 - Setting, realigning, and cleaning headstones;
 - Maintaining columbaria;
 - Caring for grass, shrubbery, trees, and other landscaping;
 - Filling, leveling, and sodding sunken graves; and
 - Making minor repairs to cemetery infrastructure including buildings, grounds, walks, and drives.
- District functions are organized into five districts, supervised by a district director and the director's staff. District offices are located in Philadelphia, Pennsylvania; Atlanta, Georgia; Indianapolis, Indiana; Denver, Colorado; and Oakland, California. District directors and their staff provide direction, operational oversight, and engineering assistance to the cemeteries located in their geographic areas.

Memorial Operations

The Memorial Products Service (MPS) is directly responsible for administering the Headstone, Marker, and Medallion and the PMC programs. MPS has three application processing sites, an Applicant Assistance Unit, and a First Notice of Death office. MPS activities include:

- Receiving and processing applications for headstones, markers, and medallions;
- Determining eligibility of decedent, type of headstone, marker, or medallion to be furnished, and the authorized inscription;
- Assisting customers with status, replacements, and general information concerning government headstones and markers to be installed on graves in private cemeteries;
- Administering the PMC program by providing certificates to families of deceased Veterans, recognizing the Veteran's contribution and service to the Nation;
- Entering First Notices of Death into VA information systems which, in turn, update VA electronic files to terminate compensation and pension benefits to deceased Veterans and allow families to pursue monetary burial benefits;
- Processing Pre-Need applications to determine eligibility for burial in a VA national cemetery in advance of the need; and
- Determining eligibility for and furnishing commemorative plaques and urns for Veterans in lieu of burial in a VA national cemetery and furnishing of a headstone, marker, or medallion for placement in any cemetery.

The Office of Engagement and Memorial Innovations connects the public with VA memorial benefits, the heritage of NCA, and the legacies of those who served.

- Historic Cemetery Landscapes: Serves as the steward of VA historic national cemeteries and Soldiers' lots to preserve and promote the rich heritage of NCA and the memorial objects honoring Veterans buried in them.
- Digital Services: Maintains an online memorial platform, Veterans Legacy Memorial (VLM), the nation's first digital platform dedicated to the memory of over 10 million Veterans interred in VA's national cemeteries and VA grant-funded state, territorial, and tribal Veterans cemeteries, Department of Defense-managed cemeteries (including Arlington National Cemetery), two U.S. Park Service national cemeteries, American Battle Monuments Commission cemeteries, and private cemeteries. VLM allows family, friends, and others to [preserve their Veteran's legacy](#) by posting tributes, uploading images, and sharing their Veteran's achievements, biographical information, and historical documents.
- Veterans Legacy Grant Program (VLGP): Engages scholars, teachers, and students of all levels in researching Veterans in their local national cemeteries and turning that research into instructional materials for public benefit. VLGP provides Veterans Legacy Grants to tell stories from many periods of American history so Veterans are honored in perpetuity.

Direct Field Support Operations

Direct Field Support Operations encompasses a broad range of functions performed in both headquarters and the field, including the following:

- Budget and Finance Service formulates, justifies, and monitors budget requirements, funding, and expenditures for all NCA programs, including capital programs, and provides accounting and finance services for all national cemeteries.
- Contracting Service provides the contract negotiation, award, administration, and other procurement support, including the headstone, marker, and medallion program, minor construction, and procurements for all national cemeteries and headquarters activities.
- Veterans Cemetery Grants Program office administers grants to assist states, territories, and tribal organizations in establishing, expanding, or improving Veterans cemeteries, as well as fostering state, territory, and tribal participation in the program.
- Human Capital Management administers all human resources life cycle management for NCA, including staffing and recruitment, classification, training and workforce planning, policy and guidance, labor and employee relations, and safety and health.
- Design and Construction Service develops long-range construction plans for an overall NCA program, including field studies in connection with the development and expansion of new and existing cemeteries, and manages development of the minor construction program for expansion and improvements to cemeteries.
- NCA Business Transformation and Requirements Service oversees the management of new business and technology projects and manages business operational designs of new programs for business information systems.

Administrative Operations

Administrative Operations provides overall policy guidance, executive direction, and administrative support to the entire NCA. Administrative Operations include:

- Providing operational guidance and direction for field activities;
- Developing system-wide strategic and performance plans, creating plans and strategies for improving business processes and services to Veterans, and evaluating and assessing, on a continuing basis, the quality and effectiveness of NCA programs and operations;
- Conducting studies of organizational structure, functions, relationships, and staffing in the interest of improving the effectiveness and efficiency of operations;
- Increasing Veteran and public awareness of NCA cemetery and memorial programs;
- Transcribing administrative and oral histories, collecting artifacts and maintaining archives, documenting and preserving historic cemetery resources, and providing education and interpretation of NCA history;
- Answering written inquiries from Veterans, their families, and others regarding benefits, service quality, and general information; and
- Providing legislative and regulatory support for NCA programs and operations.

Summary of Budget Request

The NCA requests \$497,000,000 in budget authority and 2,355 FTE for Operations and Maintenance in 2026.

For over 50 years, NCA has increased cemetery access for Veterans and their families, expanded the number of national cemeteries from 103 to 158, and funded the construction of 125 cemeteries through the Veterans Cemetery Grant Program. NCA is proud of its sustained record of excellent service to Veterans and their families. The American Customer Satisfaction Index, the only national cross-industry measure of satisfaction with the quality of goods and services available in the United States, continues to document NCA's commitment to providing respectful, dignified, and compassionate service that is second to none. NCA has participated in this survey seven times, consistently outperformed other federal government agencies and private sector organizations, and achieved a customer satisfaction index of 97, the highest result ever achieved for any organization in either the public or private sector.

The NCA is committed to ensuring that Veterans and their families have reasonable access to a burial option in a national, state, or tribal Veterans cemetery, that the service they receive is dignified, respectful, and courteous, and that NCA's system of cemeteries meets or exceeds the highest standards of appearance required by their status as national shrines. The 2026 budget request positions NCA to meet Veterans' emerging burial and memorial needs in the decades to come through the continued implementation of the following priorities consistent with its strategic goals.

Access

While every eligible Veteran may be interred at any one of VA's open national cemeteries and a significant majority of the 125 VA grant-funded Veterans cemeteries, VA realizes that close proximity to a cemetery is an important consideration when Veterans and family members consider choosing a VA-funded cemetery for their final resting place. For this reason, NCA is committed to providing 95% of the Veteran population with access to first interment burial options (for casketed or cremated remains, either in-ground or in columbaria) in a national or state Veterans cemetery within 75 miles of the Veteran's place of residence. Increasing and maintaining the availability of state, territory, and tribal Veterans cemeteries is a means to increase existing burial access for all Veterans nationwide and provide a more convenient burial option to those Veterans who may not currently have reasonable access to a national cemetery, particularly in rural locations, or who prefer to be interred on tribal lands. VA has set a target to provide reasonable burial access to 95% of all Veterans and has made continuous, significant progress towards meeting that target. In 2026, VA estimates 94.2% of the Veteran population will be served with such access.

In 2026, NCA requests \$11.7 million and 41 FTE for existing cemeteries facing workload increases and project expansions. Annual Veteran deaths are projected to be 524,569 in 2025 and are then projected to slowly decline. The number of interments at VA national cemeteries is expected to be approximately 130,000 in 2026. NCA anticipates its outreach programs will lead to greater utilization of its national cemeteries. NCA must maintain its inventory of gravesites in perpetuity. The total number of gravesites increased from nearly 3.7 million in 2018 to over 4.3 million in 2025 and is expected to be over 4.4 million in 2026. NCA maintains more than 24,000 acres with the total developed acreage projected to surpass 10,000 in 2026, an increase over the 9,938 developed acreage in 2025. As NCA's workload increases, this request is essential for NCA to continue to provide world-class customer service to Veterans and their families and to maintain cemeteries as national shrines.

Accountability

National cemeteries carry high expectations of appearance that distinguish them from private cemeteries. VA's cemeteries transcend the provision of benefits to an individual, serving a purpose that continues long after burials have ceased and visits by families and loved ones have ended. NCA's budget request includes critical funding used to preserve its cemeteries as national shrines with lasting tributes that commemorate Veteran's service and sacrifice. To maintain cemeteries as national shrines, NCA will continue to invest in non-recurring maintenance (NRM) projects to raise and realign headstones and markers and repair turf. The 2026 funding will allow NCA to continue on a path to meet its strategic target of 90% of headstones and markers at proper height and alignment and 95% considered clean. In addition, NRM funding will also be

used to continue addressing projects identified on the Facility Condition Assessment (FCA) to ensure safe and effective cemetery operations. NCA’s goal is to focus on infrastructure repairs that are deemed critical to safety, code, or operational needs and are assessed at a “D” or an “F” FCA rating. A “D” rating is generally assigned when facilities are in poor condition or projects have code or safety violations. “F” ratings are assessed when there is a failing or critical condition. These projects normally require immediate action. As of May 2025, NCA had an inventory of 202 deficiencies rated F and 4,027 deficiencies rated D.

<p style="text-align: center;">Net Change</p> <p style="text-align: center;">Operations and Maintenance</p> <p style="text-align: center;">2026 Summary of Resource Requirements</p> <p style="text-align: center;">(\$ in thousands)</p>	
	BA
2025 Enacted Budget	\$480,000
2025 American Relief Act Supplement	\$693
Adjusted 2025 Budget Authority	\$480,693
2026 Current Services Increases:	
Non-Payroll Inflation (2.1%)	\$3,957
Required Wage Grade Pay Increases	\$623
Cemetery Workload Increases	
<i>Payroll</i>	\$4,954
<i>Non-payroll</i>	\$6,774
2026 Total Current Services	\$16,307
2026 Total Budget Authority Request	\$497,000

Current Services

The 2026 budget request includes \$497 million for operations and maintenance, including 2,355 FTE, almost 87% of which work at a cemetery or provide memorial products and services. Approximately 64% of all NCA employees are Veterans.

Non-payroll Inflation - \$4.0 million for non-payroll inflationary increases.

WG Pay Increase - \$623 thousand to fund Wage Grade salary adjustments for 94 NCA employees pursuant to section 801(a)(2)(A) of title 5, United States Code, a major rule promulgated by the Office of Personnel Management entitled “Prevailing Rate Systems; Change in Criteria for Defining Appropriated Fund Federal Wage System Wage Areas” (RIN: 3206-AO69). The effective date of the rule is October 1, 2025.

Workload at Existing Cemeteries - \$11.7 million and 41 FTE for existing cemeteries facing workload increases and project expansions in 2026. As workload continues to increase at existing national cemeteries, this budget request is essential for NCA to continue to provide world-class customer service to Veterans and their families and to maintain cemeteries as national shrines. National cemeteries carry high expectations of appearance that distinguish them from private cemeteries. Current service funds are essential to maintain the expansion in developed acreage and increasing number of gravesites, as well as the frequency of cemetery grounds and gravesite maintenance activities including mowing and trimming grass, maintaining trees, and cleaning headstones and markers at existing cemeteries. A reduction in the frequency of ongoing maintenance activities would result in a degradation of appearance and an inability to maintain national cemeteries as national shrines, placing NCA at high risk of decreased customer satisfaction.

Employment Summary				
Full Time Equivalent (FTE) by Grade				
Grade	2024	2025	2026	Increase (+)
	Actual	Enacted	Request	Decrease (-)
SES	22	22	22	0
GS-15	34	36	36	0
GS-14	124	137	137	0
GS-13	174	182	182	0

GS-12	96	104	104	0
GS-11	110	127	127	0
GS-10	42	39	39	0
GS-9	165	188	188	0
GS-8	6	1	1	0
GS-7	383	349	349	0
GS-6	10	3	3	0
GS-5	16	21	21	0
GS-4	3	1	1	0
Wage Grade (non-GS)	1,104	1,104	1,145	+41
Reimbursable	17	3	0	-3
Total, FTE	2,306	2,317	2,355	+38

FTE Distribution: Headquarters/Field		
2024 Actual		
	Headquarters	Field
SES	12	10
GS-15	21	13
GS-14	80	44
GS-13	68	106
GS-12	40	56

GS-11	25	85
GS-10	0	42
GS-9	27	138
GS-8	0	6
GS-7	36	347
GS-6	0	10
GS-5	3	13
GS-4	0	3
Wage Grade (non-GS)	1	1,103
Reimbursable	17	0
Total, FTE	330	1,976

National Cemetery Administration
Employment and Obligation Classification
(FTE, \$ in thousands)

Object Class	2024 Actual	2025 Request	2025 Enacted	2026 Request	2026 Request vs 2025 Enacted	
					\$	%
Full Time Equivalent (FTE)						
Central Office - Direct	313	313	313	313	0	0.0%
Field - Direct	1,976	2,042	2,001	2,042	41	2.0%
Central Office - Reimbursable	17	3	3	0	-2	-66.7%
Total, FTE	2,306	2,358	2,317	2,355	38	1.6%
Direct						
Personnel compensation	\$182,392	\$187,172	\$180,169	\$184,180	\$4,011	2.2%
Personnel benefits	76,194	81,157	78,421	79,986	1,566	2.0%
Travel	6,848	5,696	5,319	5,430	112	2.1%
Transportation of things	2,400	2,271	2,222	2,269	47	2.1%
Rents, communications and utilities	17,395	22,740	22,228	22,695	467	2.1%
Printing	2,029	2,278	2,229	2,276	47	2.1%
Other services	152,386	157,328	161,894	159,133	-2,761	-1.7%

Supplies and materials	15,122	19,662	19,175	19,578	403	2.1%
Equipment	20,917	11,191	15,950	15,954	4	0.0%
Land and structures	2,304	3,300	3,229	3,297	68	2.1%
Grants, judgements, interest and insurance	2,479	2,206	2,159	2,204	45	2.1%
Subtotal, direct	\$480,465	\$495,000	\$492,993	\$497,000	\$4,007	0.8%
Reimbursable						
Personnel compensation	\$1,841	\$331	\$331	\$0	-\$331	100.0%
Personnel benefits	0	127	127	0	-127	100.0%
Other services	0	532	532	555	23	4.3%
Subtotal, reimbursable	\$1,841	\$990	\$990	\$555	-\$435	-43.9%
Total	\$482,307	\$495,990	\$493,983	\$497,555	\$3,572	0.7%

Personnel Services: The 2026 request includes an additional 41 FTE. All of these FTE directly support field operations at VA cemeteries and are required to support workload increases at existing cemeteries.

Travel: Costs include headquarters and field personnel travel in connection with the operations of national cemeteries and other VA and NCA programs. Included are travel costs for site visits to assess performance of the national cemeteries, quality assurance inspections related to the procurement of headstones and markers, permanent change of station moves, engineering trips related to maintenance and construction projects, official travel required in administering the Veterans' Cemetery Grants Program, as well as local travel, and costs related to the rental of passenger vehicles from Government Services Administration (GSA).

Transportation of Things: Costs include the transportation of household goods as part of permanent change of station moves for transferring employees. Other costs include the rental of trucks from GSA, local hauling charges, and the shipment of materials.

Rents, Communications, and Utilities: Costs include rental of equipment at national cemeteries and payment of standard level user charges (SLUC) to GSA. Utility costs cover electricity, water, and gas, which are required for the operations and maintenance of all national cemeteries.

Printing and Reproduction: Costs include operating and technical manuals, regulations, handout maps, pamphlets, and the printing requirements of the PMC program. Handout maps are distributed to next-of-kin, other relatives, and the general public to help locate gravesites. The PMC requirements include special paper and presentation folders, as well as the printing of the certificates.

Other Services: Costs include contracts associated with non-recurring maintenance projects and recurring maintenance, repair, operational, and other services with any of over 5,100 buildings and structures and over 24,000 acres of land within 158 national cemeteries and 35 soldiers' lots and monument sites to maintain the appearance of national cemeteries as national shrines, dedicated to preserving our Nation's history and honoring the service and sacrifice Veterans have made.

- Funding for the NCA NRM program is included in the annual Operations and Maintenance appropriation. The primary objective of the NRM program is to maintain the physical infrastructure (real property) of NCA facilities to help ensure safe, efficient, and economical operations. This includes improving the overall appearance of national cemeteries to honor Veterans with a final resting place in a national shrine. The NRM program consists of specific projects based on documented FCA ratings as well as National Shrine projects.
 - Facility condition NRM projects correct deficiencies that do not qualify as recurring maintenance and repair or minor construction projects. NRM FCA projects are not routinely accomplished and typically include the one-for-one replacement of building components, such as roofing, flashings and copings, exterior finish materials, waterproofing, windows and doors, floor and wall coverings, or water, heating, ventilating, and air conditioning systems. Also, NRM FCA projects may include repaving large sections of cemetery roads or flagpole replacement.
 - National Shrine NRM projects are gravesite repair and renovation projects to improve the overall appearance of national cemeteries. National Shrine projects may include establishing a healthy stand of turf appropriate for the geographic area, renovating gravesites to ensure a level grade to ensure there are no sunken graves, realigning and cleaning headstones and markers, and replacing or improving irrigation.
- Other services also include funds for recurring maintenance, repair, operational, and other contracted services. NCA's Operations and Maintenance appropriation has the overall authority to repair, alter, or improve facilities under the jurisdiction of NCA.
 - Interment and grounds maintenance contracts including certain construction activities that are necessary expenses of the account such as headstone setting and alignment, headstone resetting, and irrigation work.
 - Maintenance of equipment provides for maintaining and repairing lowering devices, mechanical grave excavators, tractors, backhoes, ditchers, mowers, generators, vehicles, and office machines.

- Maintenance and repair provides the normal annual maintenance to keep a building or structure operational including the recurring maintenance and repair of roads, drives, parking lots, and walks; painting of buildings, fences, and gates; repair of roofs, walls, irrigation, and electrical systems.
- Contractual services associated with cemetery maintenance such as grounds maintenance, janitorial, trash disposal, rodent and pest control, environmental compliance, and training.
- Payments to other VA offices for centralized support activities including iFAMS operations.

Supplies and Materials: Costs include office supplies, fuel, and petroleum products used in motor vehicles, as well as cemetery operations, grounds maintenance, and incidental supplies. Initial orders of supplies and materials are needed for activation of new cemeteries as well as to maintain adequate supplies at cemeteries with expansion projects and increased workload.

Equipment: Costs include cemetery maintenance and interment equipment such as grave excavating and grounds maintenance equipment, as well as office equipment including facsimile machines, multi-functional devices, and similar equipment. NCA requires an initial purchase of equipment for new cemeteries as they are opened and additional equipment as cemetery operations continue to increase after cemetery opening.

Land and structures: Costs include fixed equipment for buildings and improvements to government-owned facilities.

Grants, Judgements, Interest, & Insurance: Costs include payments to resolve federal tort claims against operations or administrative actions. Also incorporates realignment of \$2 million from Other Services funding to Veterans Legacy Grants as authorized by 38 U.S.C. § 2400, notation to Public Law 116-107 (Jan. 17, 2020). Grant funding is available to applicants found eligible to receive a Veterans Legacy Grant to tell the stories from any period of American history, so they are honored in perpetuity.



National Cemetery Administration Construction Program

Overview

Construction projects to develop additional gravesites at national cemeteries, establish new cemeteries, and make infrastructure improvements, along with land acquisitions for cemeteries, are critical to achieving the strategic goals and objectives of the National Cemetery Administration (NCA). These projects are funded from VA's Major and Minor Construction appropriations, which also support NCA's urban and rural initiatives. The funding request and justification for these two appropriations are found in Volume 4; however, NCA is providing this summary of its construction program to better relate the requested funding to its performance plan.

Construction projects to develop new national cemeteries will enhance burial services and provide new burial options to Veterans and their families. Construction projects also keep existing national cemeteries open by developing additional gravesites and columbaria or by acquiring and developing additional land.

Infrastructure investments support two key performance measures: 1) national cemetery appearance and 2) quality of service at national cemeteries. Construction projects to improve irrigation, renovate structures, resurface roads, and build committal shelters, restrooms, and public information centers directly affect cemetery appearance and service to Veterans and their families.

NCA currently has the legal authority to acquire land for establishing new national cemeteries and to expand existing cemeteries. This allows NCA to dedicate funding to purchase land for future gravesite expansions or replacement cemeteries. Often, prospective sellers, particularly estates, desire to move more quickly than the multi-year pace of the Federal budget development and approval process. Likewise, opportunities to purchase land may arise in key locations and NCA desires the flexibility to respond swiftly.

Burial Policies

While every eligible Veteran may be interred at any one of VA's open national cemeteries and a significant majority of the 125 VA grant-funded Veterans cemeteries, VA realizes that close proximity to a cemetery is an important consideration for Veterans and family members in choosing a VA-funded cemetery for their final resting place. For this reason, NCA is committed to providing 95% of the Veteran population with access to first interment burial options (for casketed or cremated remains, either in-ground or in columbaria) in a national or state Veterans cemetery within 75 miles of the Veteran's place of residence. Increasing and maintaining the availability of state, territory, and tribal Veterans cemeteries is a means to increase existing burial access for all Veterans nationwide and provides a more convenient burial option to those Veterans who may not currently have reasonable access to a national cemetery, particularly in rural locations, or who prefer to be interred on tribal lands. VA has set a target to provide reasonable burial access to 95% of all Veterans and has made continuous, significant progress toward meeting that target. In 2026, VA estimates 94.2% of the Veteran population will be served with such access.

The independent *Evaluation of the VA Burial Benefits Program* (August 2008) offered an opportunity to reflect on a future strategic direction that will continue NCA's success in meeting the burial needs of the Nation's Veterans. As a result, NCA identified several burial policies targeting increased access and availability of burial options for Veterans, which Congress approved in 2011 and 2013. These policies include:

- Lowering the unserved Veteran population threshold to establish a new national cemetery to 80,000 Veterans within a 75-mile radius. Based on this policy, NCA developed a plan to establish five new national cemeteries and provide burial options to almost 500,000 Veterans and their families. All five cemeteries have been completed, the last in December 2020.
- Establishing "Urban Initiative" locations to improve travel time and access in densely populated metropolitan areas currently served by a national cemetery. Five locations have been identified for this initiative in the Los Angeles and San Francisco/Oakland, California areas; Chicago, Illinois; New York, New York; and Indianapolis, Indiana metropolitan areas. The columbarium expansion at Los Angeles National Cemetery opened in October 2019 as the first completed project under NCA's Urban Initiative, and the Indianapolis columbaria-only location opened in July 2022 at Crown Hill National Cemetery. The New York columbaria-only location is scheduled to open in 2025, and the Chicago location is currently projected to open in 2028, pending land acquisition/transfer.
- Establishing national cemeteries in rural areas where the Veteran population is less than 25,000 within a 75-mile service area. This initiative targets those states in which: 1) there is no national cemetery within the state open for first interments; and 2) areas within the state are not currently served by a state Veterans cemetery or a national cemetery in an adjacent state. Eight states meet these criteria (Idaho, Montana, Nevada, North Dakota, Maine, Utah,

Wisconsin, and Wyoming). In 2014, NCA established the first national cemetery under the Rural Initiative at Yellowstone National Cemetery in Montana. The second Rural Cemetery opened in 2019, the Fargo National Cemetery in North Dakota. Four additional Rural Cemeteries opened in 2020 (Northwoods, WI; Snake River Canyon, ID; Acadia, ME; and Cheyenne, WY). Southern Utah is projected to open in 2025. The final cemetery in Elko, NV is projected to open in 2026.

The 2026 budget positions NCA to meet Veterans’ emerging burial needs in the years to come through the continued implementation of these burial policies.

National Shrine Commitment

The 2026 budget supports a continued commitment to NCA’s statutory responsibility to ensure that national cemeteries meet or exceed the highest standards of appearance required by their status as national shrines. VA’s cemeteries transcend the provision of benefits to an individual, serving a purpose that continues long after burials have ceased and visits of families and loved ones have ended. Infrastructure projects such as cemetery irrigation improvements, building renovations, maintenance of buildings and structures, and road and curb improvements are important to maintaining VA cemeteries as national shrines.

Major Construction Projects

Major Construction Funding for NCA Programs					
(\$ in thousands)					
Construction	2024 Actual	2025 Request	2025 Enacted	2026 Request	Change 2026 vs 2025
<u>Cemetery Expansion and Improvement:</u>					
Jefferson Barracks, MO Gravesite Expansion	\$28,800	\$0	\$0	\$0	\$0
Tahoma, WA Gravesite Development	78,200	0	0	0	0
Fort Logan, CO Phase 1 Gravesite Expansion	0	45,000	32,750	0	-32,750
Morovis, PR Replacement Cemetery (Ph 1B)	0	0	27,600	0	-27,600
Dallas/Fort Worth, TX Phase 4 Development	0	0	26,250	0	-26,250
Bayamon, PR Phase 1 Development (New Land)	0	0	21,500	0	-21,500
Albuquerque, NM Phase 1 Gravesite Development	0	0	20,000	0	-20,000
Riverside, CA Gravesite Development	0	0	0	185,100	+185,100

Advance Planning and Design	5,000	30,000	27,000	20,000	-7,000
Land Acquisition	0	0	0	7,500	+7,500
Total, Major Projects	\$112,000	\$75,000	\$155,100	\$212,600	+\$57,500

The 2026 Major Construction request for NCA includes funding for one gravesite expansion project at Riverside National Cemetery, Advanced Planning and Design, and Land Acquisition line-item funds.

Riverside National Cemetery Phase 6A Gravesite Development & Cemetery Improvements

This project provides for gravesite development and cemetery improvements at the Riverside National Cemetery serving the Southern California area. This cemetery has served the estimated 772,000 Veteran population within the 75-mile burial service area since opening in 1978. Without this project, the NCA projects gravesite depletion of casketed gravesites by March 2032, in-ground cremation burial sites by January 2035, and columbarium niche burial sites by April 2030. This project will provide for additional inventory of the more efficient casketed, double-depth, pre-placed crypts before depletion of the current inventory and extend the full range of burial options for up to 15 years, as well as provide several cemetery operational and infrastructure improvements.

In accordance with the master plan for the entire 1,236.75-acre site, this project will develop up to 121 acres of the 961 undeveloped acres remaining at the Riverside National Cemetery. This investment will provide up to 42,200 new gravesites, including both casket and cremation sites in new burial sections, as well as supporting facilities and infrastructure. New facilities include committal shelters, administration building, warehouse, material storage area, and satellite restroom. An existing facility will be repurposed to support an Education and Interpretive Center. The Education and Interpretive Center is an outgrowth of, and complement to, NCA's Veterans Legacy Grant Program and Veterans Legacy Memorial. It will showcase the lives and accomplishments of Veterans interred at Riverside National Cemetery and foster new and innovative ways to memorialize Veterans through community engagement and outreach, as well as partnerships with academic and non-profit institutions.

Advance Planning and Design Fund

The 2026 budget request includes \$20 million for advance planning and design activities such as master planning and design for new cemeteries and expansions at existing national cemeteries. These funds are needed to begin planning and design for projects that will be needed to prevent gravesite depletions and to establish new burial service in the near future. These funds will also

provide for environmental assessments at national cemeteries, due diligence for major land acquisitions, and performance of facility condition assessments at national cemeteries, soldiers' lots, and monument sites under the jurisdiction of NCA.

Land Acquisition

The 2026 request includes \$7.5 million for land acquisition funds in the Major Construction account. These funds will enable NCA to acquire the land needed to support cemetery expansions or replacements. Often prospective sellers, particularly estates, desire to move more quickly than the multi-year pace of the federal budget development and approval process. Likewise, opportunities to purchase land may arise in key locations and NCA desires the flexibility to respond swiftly.

Minor Construction Projects

NCA's 2026 Minor Construction budget provides funding for gravesite expansion and columbaria projects to keep existing national cemeteries open and for projects that address infrastructure deficiencies and other requirements necessary to support national cemetery operations. In addition, NCA is committed to reducing the number of critical FCA infrastructure deficiencies related to safety and compliance and will address the growing list of FCA deficiencies rated D and F.

Minor Construction Funding for NCA Programs (\$ in thousands)					
	2024 Actual	2025 Request	2025 Enacted	2026 Request	Change 2026 vs 2025
Cemetery Expansion and Improvement	\$130,981	\$101,928	\$111,000	\$72,546	-\$38,454
Land Acquisition/Below Threshold/Contingency	51,579	72,147	165,000	13,454	-151,546
American Relief Act (Hurricane Supplemental)	0	0	284	0	-284
Total for Minor Projects	\$182,560	\$174,075	\$276,284	\$86,000	-\$190,284

Minor Construction funds may also be used at any of the 158 national cemeteries and 35 soldiers' lots and monument sites under the jurisdiction of NCA requiring emergency repairs because of natural disasters such as floods, fires, hurricanes, tornadoes, earthquakes, or strong

winds where no other means of funding exist. NCA's 2026 request includes funding for NCA projects that will be entered through the VA's Strategic Capital Investment Planning (SCIP) process. Once all projects have been validated and scored by the SCIP Panel and Review Board, a complete listing of capital projects, in priority order, will be provided.

Land Acquisition/Below Threshold/Contingency

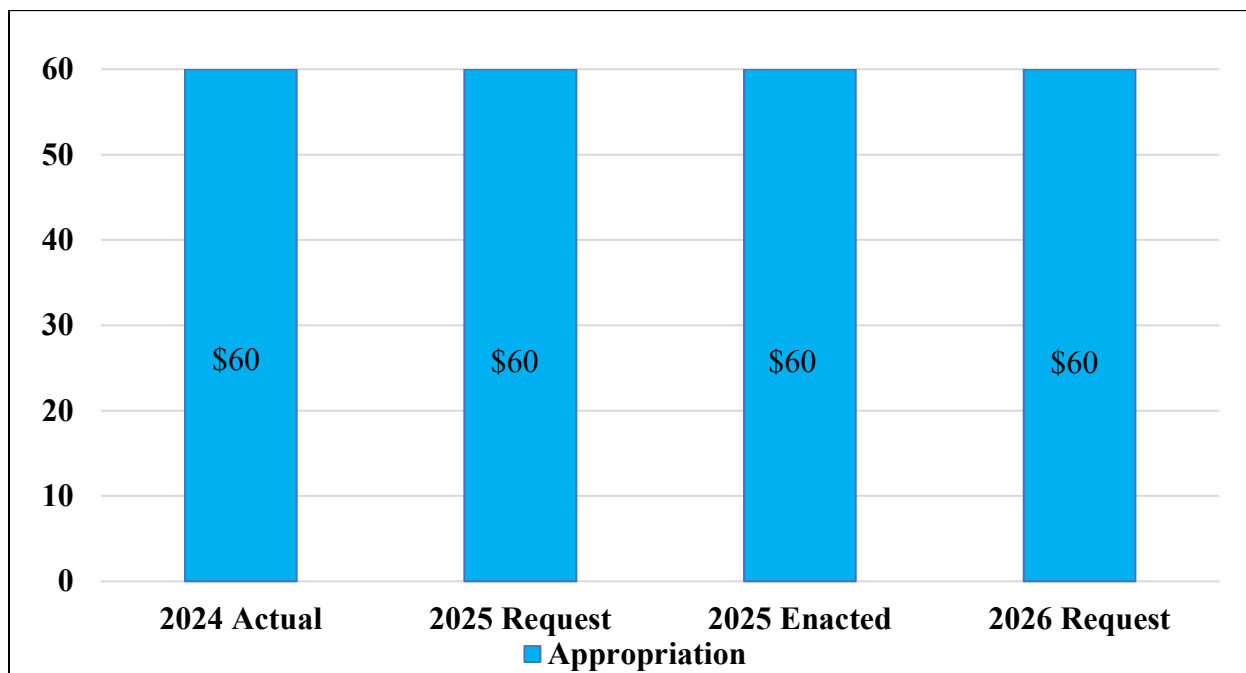
The 2026 Minor Construction request includes \$13.5 million for land acquisitions, below threshold projects, and contingencies. NCA currently has the legal authority to acquire land for establishing new national cemeteries and to expand existing cemeteries. This allows NCA to dedicate funding to purchase land for future gravesite expansions that will be funded as separate Minor Construction projects. Identifying and purchasing a parcel of land can be a difficult and unpredictable process. Prospective sellers often desire to move more quickly than the multi-year pace of the Federal budget development and approval process. The remaining funds are available for below threshold projects that improve mission essential facilities, address critical cemetery safety and accessibility factors, modernize cemetery irrigation systems and controls, and revitalize historic cemetery facilities and structures.



Grants for Construction of Veterans Cemeteries

Budget Authority -- Grants for Construction of Veterans Cemeteries

(\$ in millions)



Appropriation Language

For grants to assist States and tribal organizations in establishing, expanding, or improving Veterans cemeteries as authorized by section 2408 of title 38, United States Code, \$60,000,000, to remain available until expended.

Program Description

Grants are provided to states, territories, and tribal organizations for the establishment, expansion, improvement, or operations and maintenance of Veterans cemeteries. Grant-funded cemeteries owned and operated by a qualifying State, County, or Tribal Organization assist the National Cemetery Administration (NCA) strategy of meeting the burial needs of Veterans and their families.

VA realizes that close proximity is an important consideration for eligible Veterans and family members in choosing a VA-funded cemetery for their final resting place. For this reason, NCA is committed to providing 95% of the Veteran population with access to first interment burial options (for casketed or cremated remains, either in-ground or in columbaria) in a national or VA grant-funded Veterans cemetery within 75 miles of the Veteran's place of residence. Increasing and maintaining the availability of VA-grantee Veteran cemeteries is a means to increase existing burial access for all Veterans nationwide and provides a more convenient burial option to those Veterans who may not currently have reasonable access to a national cemetery, particularly in rural locations, or who prefer to be interred on tribal lands. In 2026, VA estimates 94.2% of the Veteran population will be served with such access.

VA reviews pre-applications submitted on the [Grants.gov](https://www.grants.gov) platform for establishment, expansion, and improvement grants. All conforming grant preapplications received by the Veterans Cemetery Grants Program (VCGP) no later than July 1st are prioritized and considered for grant opportunities for the upcoming fiscal year, subject to the availability of funds. Conforming applications are those that meet all requirements in the governing regulation (38 CFR part 39), which includes the applicant's assurance that it has the legal authority to apply for a grant and the resources to fund initial architectural and engineering portions of project development. VCGP prioritizes the preapplications as follows:

- Priority Group 1: Expansion of an existing Veteran state, territory, or tribal cemetery that will deplete a burial option in less than 4 years;
- Priority Group 2: Establishment of a new Veteran state, territory, or tribal cemetery based on geographical area with the largest number of unserved Veterans;
- Priority Group 3: Expansion of an existing Veteran state, territory, or tribal cemetery that will deplete a burial option in more than 4 years; and
- Priority Group 4: Improvement to an existing cemetery's landscaping or infrastructure, such as building expansions and upgrades to roads and irrigation systems that are not directly related to the development of new gravesites. Operations and Maintenance projects to raise, realign, clean headstones and markers, and repair sunken graves are also included in this group.

The VCGP Director posts the prioritized list of projects on NCA’s webpage on October 1st of the fiscal year in which grants are expected to be awarded. The VCGP Director also notifies the state and tribal organizations that receive grant opportunities via UPS mailing. In almost all cases, grantees are awarded 100% of the cost of the project.

As a condition of the grant, VA-funded cemeteries are required to meet the same national shrine standards and measures as VA national cemeteries. To help VA grant-funded cemeteries meet minimum operational standards and measures, grantee cemetery employees are authorized to attend the same training as NCA employees, as space permits, using VA grant funds. Funding for establishment, expansion, improvement, and operations and maintenance grants may be utilized, solely or in part, for these training purposes. Authorized training costs include travel expenses and up to four weeks of lodging expenses associated with the attendance of a grantee-employee at NCA trainings.

Program Highlights

Since 1980, VCGP has awarded grants totaling over \$1.1 billion that 46 states, 14 tribes, and 3 territories (Guam, Saipan, and Puerto Rico) used to establish, expand, improve, operate, or maintain a total of 125 Veterans cemeteries. In 2024, VCGP cemeteries interred almost 43,000 Veterans and eligible family members, which is approximately 24% of the total annual interments in all national, state, territory, and tribal cemeteries.

In 2025, VCGP will open two new state cemeteries, the New York State Veterans Cemetery – Finger Lakes and the Nebraska Veterans Cemetery at Grand Island. In 2026, NCA will open a new state Veterans cemetery in Lubbock, Texas. These three cemeteries will provide access to 44,830 previously unserved Veterans and their eligible family members, bringing the total count of grant-funded cemeteries to 125.

Under 38 U.S.C. § 2306(e), VA is authorized to provide the outer burial receptacle (OBR) benefit for qualifying burials in VA grant-funded Veterans cemeteries. In 2023, VA began funding the cost of pre-placed OBRs installed as part of construction grant projects from the Compensation and Pensions appropriation with 10 pre-placed construction projects totaling \$12.3 million.

<p>Grants for Construction of Veterans Cemeteries</p> <p>Obligations and Budgetary Resources</p>
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(\$ in thousands)						
Budgetary Resources	2024 Actual	2025 Request	2025 Enacted	2026 Request	2026 Request vs 2025 Enacted	
					\$	%
Obligations						
Direct Obligations	\$44,553	\$60,000	\$80,000	\$60,000	-\$20,000	-25.0%
Total obligations	\$44,553	\$60,000	\$80,000	\$60,000	-\$20,000	-25.0%
Budgetary resources						
Unobligated balance:						
Brought forward, Oct 1	\$252	\$252	\$20,257	\$257	-\$20,000	-98.7%
Recovery of prior year unpaid obligations	4,558	0	0	0	0	0.0%
Subtotal, unobligated balance	\$4,810	\$252	\$20,257	\$257	-\$20,000	-98.7%
Budget authority:						
Appropriations, discretionary						
Appropriation	\$60,000	\$60,000	\$60,000	\$60,000	\$0	0.0%
Subtotal, appropriations	\$60,000	\$60,000	\$60,000	\$60,000	\$0	0.0%
Subtotal, budget authority	\$60,000	\$60,000	\$60,000	\$60,000	\$0	0.0%
Total budgetary resources	\$64,810	\$60,252	\$80,257	\$60,257	-\$20,000	-24.9%
Unexpired unobligated balance, end of year	20,257	252	257	257	0	0.0%

Summary of Budget Request

In 2026, NCA requests \$60 million to fund grants to state, territory, and tribal organizations for the establishment, expansion, improvement, or operations and maintenance of Veterans cemeteries. The VCGP has played a significant role in achieving NCA's strategic target of providing 95% of Veterans with reasonable access to a burial option by assisting states, territories, and tribes in establishing Veterans cemeteries in areas of the country in which VA is unlikely to establish a new national cemetery. In addition, the Grants program is a cost-effective alternative to VA construction and recurring operating expenses. The number of state and tribal Veterans cemeteries has grown during the last 15 years from approximately 80 cemeteries to 126 and the number of interments has increased by 7% since 2019. The need to provide expansion grants at already-existing cemeteries has also grown in both number and dollar amounts.

The 2025 Grants Priority List has 72 pre-applications totaling more than \$335 million in grant opportunities that have been confirmed by VCGP as conforming with regulatory requirements.

Of these, 28 grant requests, totaling \$142.2 million, are for Priority Group 1 expansion/improvement projects that are already within 4 years of depleting at least one burial option in the cemetery. The 2025 list also includes 16 grant requests, totaling \$117.2 million, for Priority Group 2 establishment projects (i.e. potential new cemeteries) critical to increase burial access to our Nation’s Veterans. NCA does not fund Group 2 establishment projects until all Group 1 expansion projects that are ready to proceed are fully addressed. While the scope, timing, and final cost of these pre-applications have yet to be validated, the priority list provides a sense of the current demand for cemetery grants. Without the requested funding, NCA will be limited in its ability to maintain and increase the percentage of Veterans served by a reasonably accessible burial option.

Total Obligations by State (\$)			
AK	\$3,158,277	NC	\$19,554,689
AL	\$12,837,904	ND	\$10,499,803
AR	\$32,749,492	NE	\$13,911,280
AZ	\$34,242,080	NH	\$15,077,266
CA	\$28,028,948	NJ	\$54,507,749
CO	\$6,007,010	NM	\$15,644,795
CT	\$11,975,063	NV	\$41,691,293
DE	\$21,365,459	NY	\$3,951,421
GA	\$24,154,098	OH	\$798,987
GU	\$9,266,873	OK	\$9,157,158
HI	\$48,873,000	PA	\$23,223
IA	\$9,750,374	PR	\$7,135,050
ID	\$19,006,608	RI	\$15,655,890
IL	\$1,565,325	SC	\$8,271,565
IN	\$13,868,547	SD	\$24,220,468
KS	\$21,556,088	TN	\$45,251,574
KY	\$41,829,454	TX	\$77,467,155
LA	\$48,068,519	UT	\$9,639,479

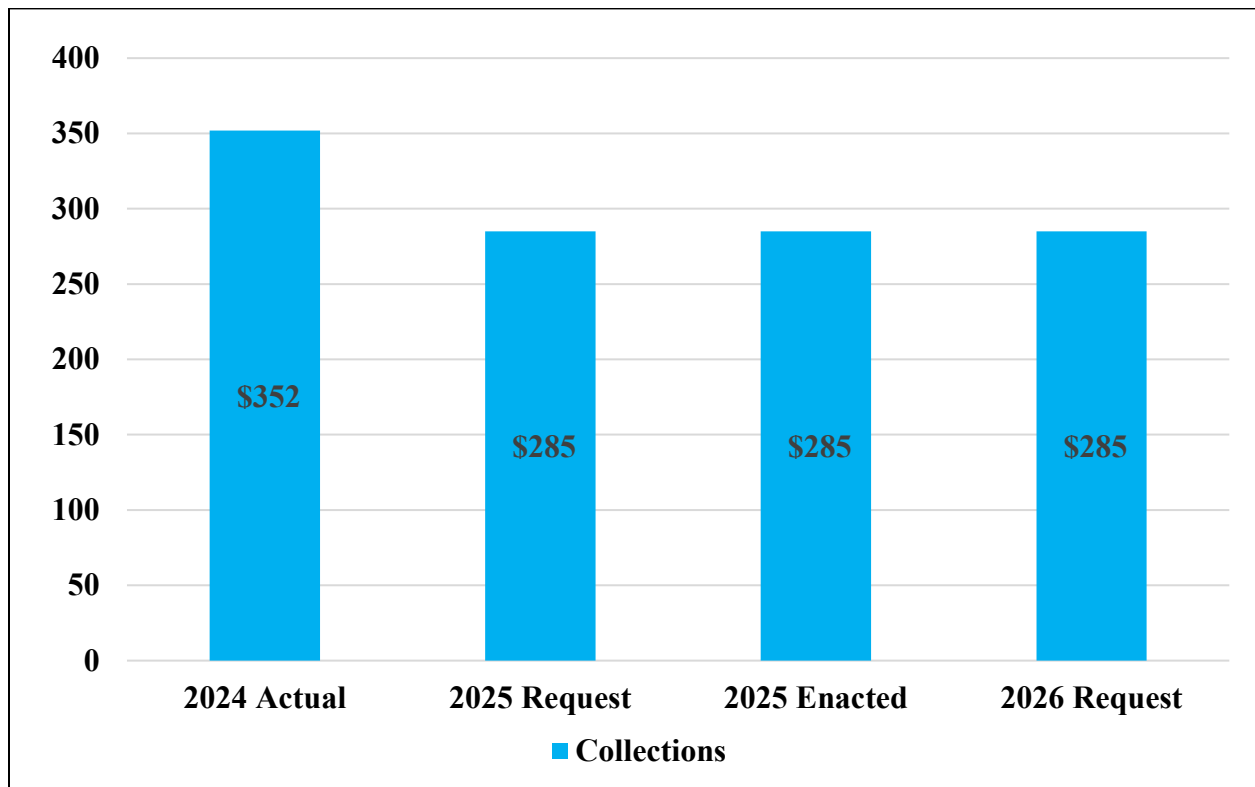
MA	\$21,025,004	VA	\$48,460,341
MD	\$60,214,187	VT	\$6,554,699
ME	\$24,654,269	WA	\$18,594,438
MN	\$40,998,954	WI	\$35,617,493
MO	\$35,942,063	WV	\$14,118,456
MP	\$5,260,988	WY	\$5,806,255
MS	\$17,260,300		
MT	\$15,212,860	Total	\$1,110,482,271



National Cemetery Administration
Facilities Operation Fund

Budget Authority -- Facilities Operation Fund

(\$ in thousands)



Program Description

Public Law 108-454, Section 602, codified in 38 U.S.C. § 2412, provides authority to lease any undeveloped land and unused or underutilized buildings of the National Cemetery Administration (NCA), or parts or parcels thereof, for a term not to exceed 10 years.

National Cemetery Administration Facilities Operations Fund Obligations and Budgetary Resources (\$ in thousands)						
Budgetary Resources	2024 Actual	2025 Request	2025 Enacted	2026 Request	2026 Request vs 2025 Enacted	
					\$	%
Obligations						
Direct Obligations	\$31	\$400	\$800	\$800	\$0	0.0%
Total obligations	\$31	\$400	\$800	\$800	\$0	0.0%
Budgetary resources						
Unobligated balance:						
Brought forward, Oct 1	\$1,074	\$908	\$1,395	\$880	-\$515	-36.9%
Subtotal, unobligated balance	\$1,074	\$908	\$1,395	\$880	-\$515	-36.9%
Budget authority:						
Appropriation (special or trust)	\$352	\$285	\$285	\$285	\$0	0.0%
Subtotal, budget authority	\$352	\$285	\$285	\$285	\$0	0.0%
Total budgetary resources	\$1,426	\$1,193	\$1,680	\$1,165	-\$515	-30.7%
Unexpired unobligated balance, end of year	1,395	793	880	365	-515	-58.5%

Summary of Budget Request

The NCA Facilities Operation Fund is a special fund financed by proceeds from the lease of undeveloped land, the lease of unused or underutilized buildings, and by the proceeds from agricultural licenses of lands under the control of the National Cemetery Administration (NCA). No appropriation action from Congress is required.

Program Activity

Obligations are estimated to be \$800,000 in 2026, which is consistent with the preceding anticipated fiscal year's obligations.

The Facilities Operation Fund became operational in March 2005. NCA uses this fund to cover a portion of costs incurred in the operation and maintenance of its properties. In 2025 and 2026, NCA intends to use this fund to address deficiencies identified on the Facility Condition Assessment (FCA) to ensure safe and effective cemetery operations. The Facilities Operation Fund

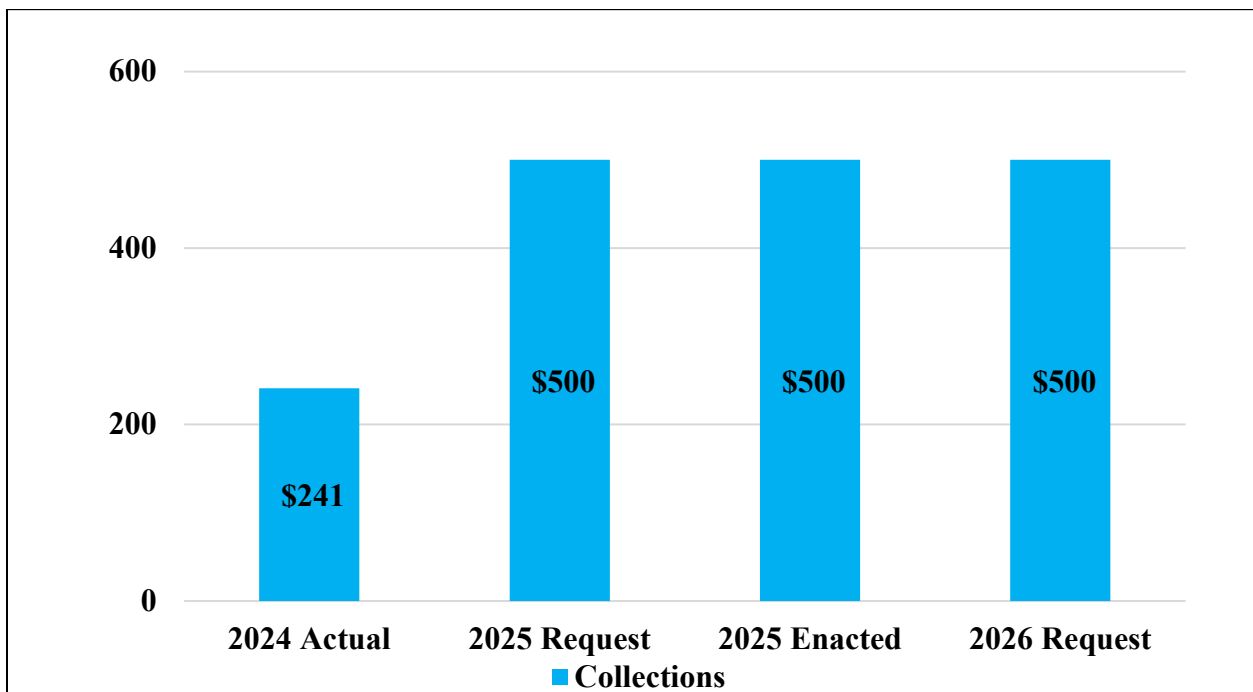
contributes to ensuring that national cemeteries are shrines dedicated to honoring the service and sacrifices that Veterans have made.



National Cemetery Administration Gift Fund

Budget Authority -- National Cemetery Administration Gift Fund

(\$ in thousands)



Gift Fund Program Description

Public Law 93-43, as amended, codified in 38 U.S.C. § 2407, provides authority to accept gifts and bequests for the purpose of beautifying national cemeteries, or which are determined to be beneficial to such cemeteries.

National Cemetery Administration Gift Fund Obligations and Budgetary Resources (\$ in thousands)						
Budgetary Resources	2024 Actual	2025 Request	2025 Enacted	2026 Request	2026 Request vs 2025 Enacted	
					\$	%
Obligations						
Direct obligations	\$241	\$1,000	\$1,000	\$1,000	\$0	0.0%
Total obligations	\$241	\$1,000	\$1,000	\$1,000	\$0	0.0%
Budgetary resources						
Unobligated balance:						
Brought forward, Oct 1	\$1,752	\$1,252	\$1,752	\$1,252	-\$500	-28.5%
Subtotal, unobligated balance	\$1,752	\$1,252	\$1,752	\$1,252	-\$500	-28.5%
Budget authority:						
Collections (special or trust)	\$241	\$500	\$500	\$500	\$0	0.0%
Subtotal, budget authority	\$241	\$500	\$500	\$500	\$0	0.0%
Total budgetary resources	\$1,993	\$1,752	\$2,252	\$1,752	-\$500	-22.2%
Unexpired unobligated balance, end of year	1,752	752	1,252	752	-500	-39.9%

Summary of Budget Request

The National Cemetery Gift Fund is a trust fund, which is financed from gifts and bequests from donors. No appropriation action from Congress is required.

Program Activity

Fund obligations are estimated to be \$1.0 million in 2026. Congress established the Gift Fund, which authorized the acceptance of gifts and bequests, as of October 1, 1989. The fund is used primarily for beautification and improvements to cemetery grounds such as flowers and shrubbery for planting beds, grass seed and sod, and trees and may be used for other items beneficial to the cemetery and the Veterans served. In this way, gift fund activity contributes to accomplishing our objective of ensuring that national cemeteries are shrines dedicated to honoring the service and sacrifice Veterans have made.

The National Cemetery Administration (NCA) is accepting online donations to the Gift Fund through [Pay.gov](https://www.pay.gov), a program of the U.S. Department of the Treasury, Bureau of the Fiscal Service, that provides government agencies flexible online and offline internet-based services. Agency customers benefit from the ability to make and manage their payments easily 24 hours per day, 365 days per year. NCA donation icons have been placed on the internal and public-facing websites directing potential donors to the donation forms.

Department of Veterans Affairs
Office of the Assistant Secretary for Management
www.va.gov/budget