

ACCOUNTING FOR REMAINS INTERRED IN VA NATIONAL CEMETERIES

1. REASON FOR ISSUE: To establish National Cemetery Administration (NCA) policy for accounting for remains throughout the interment process, including marking gravesites, at Department of Veterans Affairs (VA) National Cemeteries.

2. SUMMARY OF CONTENTS: This directive consolidates and formalizes requirements for accounting for remains of eligible decedents, including marking gravesites, in VA National Cemeteries.

3. RESPONSIBLE OFFICE: NCA Cemetery Operations, 810 Vermont Avenue, NW, Washington, DC 20420, is responsible for the contents of this directive.

4. RESCISSIONS:

a. NCA Notice 2011-02, Accounting for Remains Interred in VA National Cemeteries (April 29, 2011);

b. NCA Notice 2010-03, Temporary Grave Markers and Placement (June 10, 2010).

5. RECERTIFICATION: This document is scheduled for recertification on or before the last day of May 2026.

/s/
Ronald E. Walters
Acting Under Secretary for Memorial Affairs

Distribution: Electronic

ACCOUNTING FOR REMAINS INTERRED IN VA NATIONAL CEMETERIES

1. PURPOSE/AUTHORITY:

a. This National Cemetery Administration (NCA) directive: (1) establishes policy for accounting for remains at Department of Veterans Affairs (VA) National Cemeteries, (2) presents the minimum requirements for the performance of key operational processes used at all VA national cemeteries, and (3) requires adherence to supplemental requirements presented in local accounting for remains standard operating procedures (SOPs) for each cemetery.

b. The statutory authority for this directive is title 38 United States Code (U.S.C.) section 2404.

2. POLICY: It is NCA policy that:

a. Cemetery-designated personnel will maintain positive control of remains throughout the interment process, beginning with acceptance of remains, through interment in the designated gravesite, the subsequent marking of the grave, and recording the location of the remains in NCA's burial records system.

b. Cemetery-designated personnel will follow accounting for remains procedures in: (1) Appendix A of this directive, and (2) the cemetery accounting for remains SOP.

3. RESPONSIBILITIES:

a. **Executive Director of Cemetery Operations** is responsible for:

- (1) Ensuring District Executive Directors execute accounting for remains policy; and,
- (2) Approving or denying the holding of unaccompanied cremains for greater than 30 days.

b. **District Executive Directors** are responsible for:

(1) Ensuring each cemetery has an effective local accounting for remains SOP that meets the requirements of this directive;

(2) Certifying gravesite layout map maintenance for each cemetery as required;

(3) Approving the holding of unaccompanied cremains for an additional 15 days; and,

(4) Confirming appropriate accounting for remains procedures are discussed and planned with Cemetery Directors in order to mitigate risk during large scale maintenance projects such as a raise-and-realign.

c. **Cemetery Directors** are responsible for:

(1) Implementing the policies in this directive to ensure the proper handling and accountability of remains that enter VA national cemeteries;

(2) Establishing a local accounting for remains SOP to properly account for remains in accordance with this directive;

(3) Training and designating cemetery personnel, including government employees and, when necessary, contractors, to carry out requirements in this directive;

(4) Maintaining gravesite layout maps with daily updates and routine submissions to District Executive Directors for certification as required;

(5) Maintaining a logbook containing names, dates, and other relevant information for all cremains received and held at cemeteries while pending interment;

(6) Ensuring that cemetery staff use the Chain-of-Custody checklist for positive control (appendix B);

(7) Ensuring contractor responsibilities for accounting for remains policy are accurately outlined in all applicable contracts; and,

(8) Ensuring cemetery-designated personnel are aware of their requirement to report deficiencies or lapses in accounting for remains procedures, which in turn would be reported through a First Notice of Event report.

d. **Cemetery-designated personnel** are responsible for:

(1) Complying with this directive and the local accounting for remains SOP and

(2) Reporting deficiencies or lapses in their cemetery's accounting for remains procedures.

4. REFERENCES:

a. NCA National Shrine Commitment: Operational Standards and Measures, Version 5.1 (July 2014);

b. NCA Handbook 0322, NCA Integrated Operations Center Support Procedures (June 19, 2013);

c. NCA Handbook 3315, NCA Procedures for Ordering Government-Furnished Headstones/Markers (August 14, 2009);

- d. NCA Handbook 3320, Receipt and Inspection of Government-Furnished Headstones/Markers at VA national cemeteries (August 16, 2012);
- e. NCA Notice 2011-05, Government-Furnished Headstone/Marker/Medallion Title and Disposition (May 19, 2011);
- f. NCA Long Range Plan for FY 2019 – FY 2023.
- g. GPS Marker and Interment Collection Standard Operating Procedure, V.4 (April 30, 2019)
- h. Interment Operations Standard Operating Procedure, SOP-41-006 (September 30, 2020)

5. DEFINITIONS:

- a. **Accounting for remains** refers to NCA's procedures that ensure positive control of remains throughout the interment process beginning with acceptance of remains through their interment in the properly marked, recorded, and designated gravesite.
- b. **Burial records system** refers to NCA's electronic system for recording identifying information and location of gravesites, to include but not limited to Burial Operations Support System (BOSS) and Memorial Benefits Management System (MBMS).
- c. **Cemetery-designated personnel** refers to the individuals (cemetery staff or contractors) that the Cemetery Director has authorized to act on his/her behalf for ensuring that specific required actions are carried out appropriately.
- d. **Global Positioning System** refers to technology that allows for the capture and recording of locational data (latitude, longitude, and elevation) to identify geographical locations with precision.
- e. **Gravesite** refers to any marked in-ground or above-ground space that is used for the placement of remains.
- f. **Headstone/marker** includes all types and styles of Government-furnished headstones, markers, and niche covers/markers of marble, granite, or bronze (sometimes referred to as "permanent" to differentiate from temporary markers).
- g. **Inter** and **interment** refer to the placement of remains in a gravesite and cover all types of disposition of human remains including inurnment or scattering of cremated remains.
- h. **Ossuary** refers to a large underground container where cremains are placed for final disposition, comingled, and not recoverable.

i. **Positive control** refers to the continuous recorded possession and oversight of remains by cemetery-designated personnel that occurs from the moment NCA receives remains until they are interred.

j. **Scatter garden** refers to a designated open area where cremains are placed for final disposition and are not recoverable.

k. **Temporary marker** refers to both the temporary grave marker form (VA Form 40-4960 or system-generated print out) and the temporary grave marker holder in which it is placed. Types of temporary grave marker holders include:

(1) In-ground: upright wooden marker, upright metal marker, or flat metal marker;
and,

(2) Columbarium: reusable plastic holder and disposable laminated holder.

APPENDIX A – ACCOUNTING FOR REMAINS PROCEDURES

1. Preparing for interment:

a. Cemetery-designated personnel will assign a designated gravesite for each interment request.

b. Cemetery-designated personnel will print all relevant documents from the burial records system, such as the interment notice and temporary grave marker form, and review and verify for matching decedent information. Additionally, cemetery-designated personnel will prepare a label to affix to the interment container.

c. For cemeteries that have global positioning system (GPS) equipment and are trained in its use, designated personnel will set up the equipment and load relevant data consistent with current procedures in preparation for burial activities.

2. Receipt of remains:

a. Positive control begins the moment remains are received by cemetery-designated personnel from the funeral director or other representatives of the decedent. Cemetery-designated personnel will sign the Chain-of-Custody checklist in the appropriate blocks (see Appendix B) and will subsequently accompany the decedent remains at all times in VA national cemeteries until final interment or inurnment action takes place. Whenever the remains are handed over to another cemetery-designated personnel, the Chain-of-Custody checklist will be signed to maintain accountability. The only exception is for unaccompanied cremated remains sent by the United States Postal Service or other delivery service and held in a designated secure area while waiting for committal service and/or interment.

b. Upon receipt of remains, cemetery-designated personnel will sign the Chain-of-Custody checklist in the appropriate blocks and obtain from the funeral director or other representative of the decedent any appropriate paperwork in accordance with state and local requirements. That paperwork must be scanned into the burial records system and compared to cemetery documentation, to include the container label, to verify accuracy of decedent information. Cemetery-designated personnel will complete verification before the remains are taken from the committal shelter or to the gravesite (if no committal service), and again at interment location.

c. Whenever cremated remains are delivered directly to the cemetery, cemetery-designated personnel will initiate the Chain-of-Custody checklist, enter receipt of remains information on a log, affix a label to the container, and hold the cremains in a designated secure area. Cremains should be interred within two business days. Unaccompanied cremains may be held for up to 15 calendar days, unless extensions are approved by the District Executive Director (an additional 15 days) and/or the Executive Director of Cemetery Operations (over 30 days). Cemetery-designated personnel will update the log at the time of interment when the cremains are removed

from the secure storage location and update the Chain-of-Custody checklist to ensure positive control of the cremains throughout the interment process.

3. Labeling interment containers:

a. Cemetery-designated personnel will affix labels to all containers at the committal shelter, inconspicuously if possible, after conclusion of the committal service or before the remains are removed from the committal shelter. Cemetery-designated personnel will immediately affix the label upon receipt of remains for direct interment (no committal service);

b. Cemetery-designated personnel must label all interment containers to allow for positive identification of remains during interment activities (and disinterment, if necessary). Only standard labels and supplies from the VA Service and Distribution Center in Hines, Illinois will be used. The following must be noted on the label legibly in indelible ink:

- (1) full name of decedent;
- (2) decedent ID number or Social Security number;
- (3) section and gravesite number; and
- (4) date of interment.

4. Transporting remains: After verifying label accuracy and signing the Chain-of-Custody checklist in the appropriate blocks, two cemetery-designated personnel will transport remains to the designated gravesite while maintaining positive control.

5. Interment:

a. Prior to placing the remains in the gravesite, two cemetery-designated personnel will sign the Chain-of-Custody checklist in the appropriate blocks. Additionally, visual and audible verification is required to ensure accurate decedent information for all aspects, to include name, label, container, temporary grave marker, and gravesite location.

b. For cemeteries that have global positioning system (GPS) equipment and are trained in its use, designated personnel will collect locational data and images of the interment consistent with the current procedures.

6. Marking of graves:

a. For all interments within VA national cemeteries, if the permanent marker is not yet available, cemetery-designated personnel will place a temporary marker at the gravesite immediately after interment, check the temporary marker daily for correct

placement and alignment, and not remove the temporary marker until the permanent marker is installed.

b. Cemeteries may use more than one type of temporary marker holder, depending upon past practice and local conditions. However, only one color and type of marker holder may be used within a particular section.

7. End of day activities: At the end of each day when interment activities or headstone/marker placements are concluded at the cemetery, supervisory or acting supervisory cemetery-designated personnel will:

a. Use the Chain-of-Custody checklist and interment documentation and maps to verify that all of the day's burials are accurate and complete, and sign in the appropriate blocks to verify that all information is correct;

b. Verify the accuracy of maps and proper placement of all temporary markers placed that day and permanently mark the gravesite layout map;

c. Verify any headstones/markers installed that day for proper placement; and

d. Ensure that cemetery-designated personnel update the burial records system accordingly.

e. For cemeteries that have global positioning system (GPS) equipment and are trained in its use, designated personnel will perform end of day synchronization activities consistent with the current procedures.

8. Headstones/markers:

c. Cemetery-designated personnel will order the permanent headstone/marker/niche cover through the burial records system within seven calendar days of interment. Markers will be set within 10 calendar days of receipt.

d. After the permanent marker is installed and the placement date is entered into the burial records system, cemetery-designated personnel will remove and destroy the temporary marker form, and clean and place the holder in inventory to be re-used or disposed of if no longer serviceable.

e. For cemeteries that have GPS equipment and are trained in its use, designated personnel will collect locational data and images of the headstone/marker/niche cover and perform end of day synchronization activities consistent with the current procedures.

NOTE: Headstones/markers may be taken out of their socket but may not be removed from the gravesite during raise-and-realign projects.

EXAMPLE 1 - CHAIN-OF-CUSTODY CHECKLIST FOR CASKETED REMAINS

Decedent Name:	Interment Date:
Interment Type:	Section and Gravesite:

Receipt of Remains and Verification of Identity	Signature – Receiving Remains
Verification of Accuracy and Placement of Label on the Container	Signature - Labeling
Transfer of Remains from Committal Service for transport to Interment Site	Signature 1 - Release
	Signature 2 - Receipt
Transfer of Casket to Interment Site	Signature 1 - Release
	Signature 2 - Receipt
	Signature 3 – Receipt
Verification of Remains and Assigned Gravesite/Location	Signature 1 - Interment
	Signature 2 - Interment
	Signature 3 – Interment
	Signature 4 – Interment
Placement of Temporary Marker	Signature
End of Day Supervisory Check	Signature
Scanned and Upload to Decedent’s Case File	Signature

**EXAMPLE 2 - CHAIN-OF-CUSTODY CHECKLIST FOR ACCOMPANIED
CREMATED REMAINS**

Decedent Name:	Interment Date:
Interment Type:	Section and Gravesite:

Receipt of Remains and Verification of Identity	Signature – Receiving Remains
Verification of Accuracy and Placement of Label on the Container	Signature - Labeling
Transfer of Cremains from Committal Service for transport to Interment Site	Signature 1 - Release
	Signature 2 - Receipt
Transfer of Urn to Interment Site	Signature 1 - Release
	Signature 2 - Receipt
	Signature 3 – Receipt
Verification of Cremains and Assigned Niche/Location	Signature 1 - Interment
	Signature 2 - Interment
Placement of Temporary Marker	Signature
End of Day Supervisory Check	Signature
Scanned and Upload to Decedent’s Case File	Signature

**EXAMPLE 3 - CHAIN-OF-CUSTODY CHECKLIST FOR UNACCOMPANIED
CREMATED REMAINS**

Decedent Name:	Interment Date:
Interment Type:	Section and Gravesite:

Receipt of Remains and Verification of Identity	Signature – Receiving Remains
Verification of Accuracy and Placement of Label on the Container	Signature - Labeling
Placement of Remains in Secure Storage and Update Storage Log	Signature – Place in Storage
Retrieval of Cremains from Secure Storage and Update Storage Log	Signature – Retrieve from Storage
Transfer of Urn to Interment Site	Signature 1 - Release
	Signature 2 - Receipt
	Signature 3 – Receipt
Verification of Cremains and Assigned Niche/Location	Signature 1 - Interment
	Signature 2 - Interment
Placement of Temporary Marker	Signature
End of Day Supervisory Check	Signature
Scanned and Upload to Decedent’s Case File	Signature