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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548



MAY 8 1973

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(1) The Honorable Wendell Wyatt
House of Representatives

BEST DOCUMENT AVAILABLE

Dear Mr. Wyatt:

In your June 2, 1972, letter you stated that you had been advised that the practice of providing Government-furnished markers for the graves of every veteran had resulted in duplication of cost and duplication of monuments. You had been informed that this occurred when the family purchased its own marker after a Government marker had been ordered. You had also been told that in many instances the Government marker had not been accepted by the veteran's family after it had been delivered and it eventually found its way to the scrap piles of monument retailers and cemeteries. You said that savings might be achieved by giving a \$50 cash allowance rather than a Government-furnished marker and you asked that we investigate the matter.

We found that 95 percent of the markers furnished by the Government in a 3-year period were actually marking graves. We found also that a \$50 cash allowance would significantly increase the cost of the program but would be insufficient for an individual to procure a comparable marker.

BACKGROUND

Title 24, United States Code, section 279a, directs the Secretary of the Army to furnish headstones or markers (grave markers), upon request, for unmarked graves of (1) members of the U.S. Armed Forces who died in service and former members whose last service terminated honorably, (2) persons buried in post or national cemeteries, (3) Civil War veterans, (4) reservists, National Guardsmen, and members of the Reserve Officers Training Corps whose death occurred under specific service-connected conditions, and (5) Medal of Honor recipients. Memorial markers are authorized for members of the Armed Forces who died in service but whose remains have not been recovered or identified or who were buried at sea.

Except for memorial markers, which must be applied for by a close relative, anyone who will accept responsibility for receiving and erecting the grave marker may apply for one. The Department of the Army's Memorial Affairs Agency administers this program.

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The types of grave markers furnished by the Agency are illustrated in the enclosure.

Because Government-furnished markers are required in most instances where burial is in a national cemetery, the potential for duplication or nonuse of markers in these cemeteries is very low. We have therefore limited our review to markers furnished for use in non-Government cemeteries.

MOST GOVERNMENT-FURNISHED
MARKERS HAD BEEN PROPERLY USED

The Army furnishes grave markers for non-Government cemeteries only when the marker is requested. An application for a marker must contain the signatures of the applicant and the cemetery official certifying that the grave is unmarked.

Using prescribed statistical techniques, we selected a random sample of requests for grave markers ordered between July 1, 1969, and June 30, 1972, for non-Government cemeteries and inquired as to their use. We estimated that 95 percent were marking graves, 4 percent had never been installed, and 1 percent had been installed but subsequently removed. Additional analysis showed that 75 percent of the Government-furnished markers were the only markers on the graves and that 20 percent were at graves also marked with privately furnished grave markers. Three percent of the graves were marked only with privately furnished grave markers, and 2 percent were not marked.

We examined the applications for the 20 percent marked with Government and private-markers and found that they all contained the applicant's signature and, in the majority of cases, a cemetery official's signature indicating that the grave was unmarked at the time of application.

No attempt was made to determine when the privately furnished grave markers had been erected because this would have required contact with a close relative of the deceased veteran.

ESTIMATED COST OF PROVIDING GRAVE MARKERS
FOR USE IN NON-GOVERNMENT CEMETERIES

The Army contracts with suppliers to furnish inscribed grave markers and to ship them to the applicant's designated shipping point at Government expense. During fiscal year 1972, the Army purchased approximately 168,600 grave markers for use in non-Government cemeteries. We estimated that these markers cost the Government about \$5.4 million, as follows.

Procurement of inscribed grave markers	\$4,390,743
Inspection	68,413
Transportation	<u>977,626</u>
	<u>\$5,436,782</u>

The average unit cost was \$32.25 not including an estimated \$664,529 in administrative costs. Because of the difficulty in estimating the administrative cost of a proposed cash allowance program, we believe it would be inequitable to attempt to include these costs in either the existing program or a proposed program.

ESTIMATED COST OF A CASH ALLOWANCE

No authority has been given to offer a cash allowance rather than the grave marker furnished for non-Government cemeteries. This matter was considered in congressional hearings in 1954, but no new legislation resulted.

The cost of a cash allowance program would vary depending on (1) the amount of the allowance and (2) the number of eligible applicants. A \$50 cash allowance, if provided, would represent a \$17.75 increase over the \$32.25 unit cost mentioned previously. The program's total cost would increase by about \$2,992,949 if the same number of eligible applications are received.

Consideration must be given to those eligible veterans whose survivors did not request grave markers but might have applied for a cash allowance. In fiscal year 1972 the Veterans Administration approved an estimated 300,460 applications for funeral expense cash allowances. After adjustment for the 24,521 veterans buried in national cemeteries, there remains about 275,939 potential applicants for a cash allowance.

If a \$50 allowance is provided and the maximum number of applicants apply, the program's total cost will also increase by \$50 for each additional applicant over the 168,600 in fiscal year 1972.

The retail price of a grave marker would be another matter in deciding whether the present program should be replaced by one providing for a cash allowance. We obtained retail prices for a limited number of flat granite and bronze grave markers comparable to the ones furnished by the Government. Although the prices varied significantly, the average price, excluding transportation and installation costs, was \$80.60 for the flat granite and \$104.10 for the bronze grave marker. The flat

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granite and bronze grave markers account for about 87 percent of the Government-furnished grave markers ordered for non-Government cemeteries.

As arranged with your office, we are furnishing a copy of this letter to the General Counsel of the Senate Veterans Affairs Committee.

We will be glad to discuss this matter in detail with you or with members of your staff.

Sincerely yours,



Comptroller General
of the United States

Enclosure

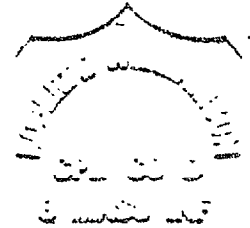
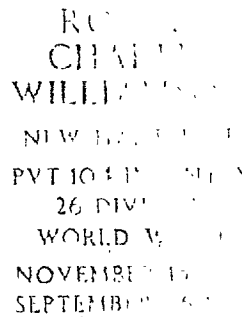
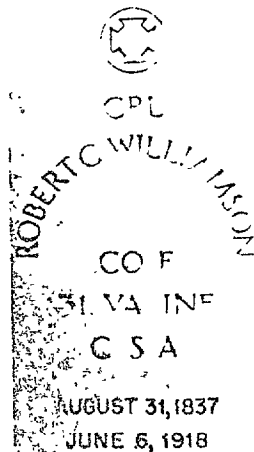
BEST DOCUMENT AVAILABLE

UPRIGHT HEADSTONES OF MARBLE
(American White Marble)

For eligible deceased who served with
Confederate States Army

For eligible deceased except those of the
Civil and Spanish-American Wars

For eligible deceased who served with
Union forces, Civil War (April 15, 1861—
August 29, 1866) and Spanish-American
War (April 21, 1898—April 11, 1899)



AUGUST 31, 1837
JUNE 6, 1918

39 inches long, 12 inches wide, 4 inches thick. Inscribed with name of decedent, grade, rank (if above private), and authorized organization, followed by the letters "C. S. A."

42 inches long, 13 inches wide, 4 inches thick. Within small circle above inscription will be cut either a Latin Cross for Christians, Star of David for Hebrews, or no emblem, as elected. Inscribed with full name of decedent, State, grade, rank, authorized organization, war period of service (as shown in official records such as World War I and or II, Mexican War, War 1812, etc.) and the month, day, and year of birth and death.

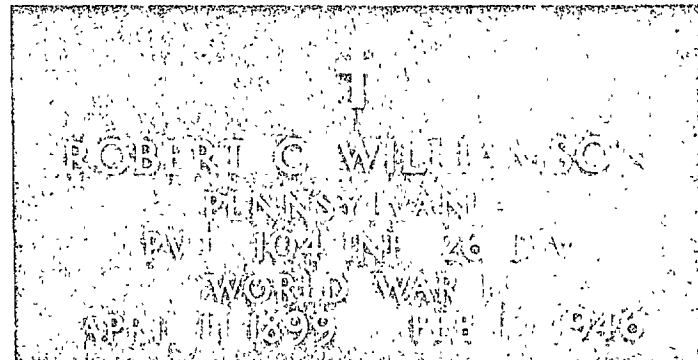
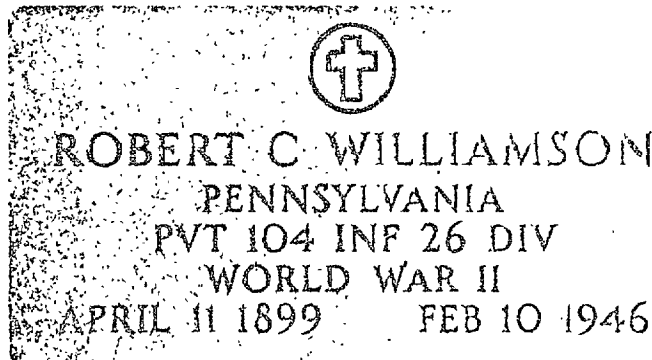
39 inches long, 12 inches wide, 4 inches thick. Inscription will consist of name of decedent, grade, rank (if above private), and authorized organization. When headstone is used for Spanish-American War service, the words "Sp. Am. War" are added below the organization, in order to distinguish this service from Civil War service.

FLAT MARKERS

(Choice of Type for Eligible Deceased Regardless of Service Period)

AMERICAN WHITE MARBLE OR LIGHT GRAY GRANITE

BRONZE



Marker is 24 inches long, 12 inches wide and 4 inches thick. Within a small circle above the inscription will be cut either a Latin Cross for Christians, Star of David for Hebrews, or no emblem, as elected. Inscribed with the name of the decedent, the State, grade, rank, authorized organization, war period of service (as shown in official records as World War I and/or II, Mexican War, War 1812, etc.), and the month, day, and year of birth and death.

Marker is 24 inches long, 12 inches wide and 3/4 of an inch rise above foundation. Each marker is furnished with anchor bolts for fastening to a foundation. Above the inscription will be either a Latin Cross for Christians, Star of David for Hebrews, or no emblem, as elected. Inscription will consist of the name of the decedent, the State, grade, rank, authorized organization, war period of service (as shown in official records as World War I and/or II, Mexican War, War 1812, etc.), and the month, day, and year of birth and death.