

## GIFTS AND DONATIONS TO VA NATIONAL CEMETERIES

**1. REASON FOR ISSUE:** To update this directive to include recently developed online capabilities to receive monetary gifts and donations, provide guidance on applying relevant gift and donation handbook requirements to multi-phased donations, clarify donation of professional services to benefit historic cemetery resources, and to reference changes associated with implementing the VA Integrated Financial and Acquisition Management System (iFAMS)

### **2. SUMMARY OF CHANGES:**

a. This directive highlights responsibilities related to processing and accepting donations received through the E-Donations online donation form.

b. This directive includes guidance for donations that transition from one type to another. NCA must process each phase of a donation based on relevant criteria and requirements for a specific type of donation.

c. NCA migrated to VA's new financial management system, iFAMS, in November 2020. NCA Finance Service (42C) will issue email notifications to iFAMS users to provide notice or to refer to the NCA Finance Service SharePoint site for NewsFlash guidance on processing monetary gifts and donations and recording capitalized assets. NCA Finance NewsFlash information is available on 42C's SharePoint site: <https://dvagov.sharepoint.com/sites/VACONCA41B/COP/FinanceSvc/default.aspx>

**3. RESPONSIBLE OFFICE:** National Cemetery Administration, Legislative and Regulatory Service, 810 Vermont Avenue, NW, Washington, DC 20420, is responsible for the material contained in this Directive. Questions may be referred to the Director, Legislative and Regulatory Service.

### **4. RELATED PUBLICATIONS:**

a. NCA Handbook 3160.01– Donations of Monetary Gifts or In-kind Gifts or Items of Personal Property.

b. NCA Handbook 3160.02 – Standardized Memorial Monuments, Plaques, Benches and Trees; Fallen Soldier Displays.

c. NCA Handbook 3160.03 – Non-Standardized Commemorative Works and Carillons.

d. NCA Directive 4001 - Capitalization and Reporting General Property, Plant and Equipment (November 18, 2019).

e. VA Directive 0008 - Developing Public-Private Partnerships with, and Accepting Gifts from, Non-Governmental Organizations (May 29, 2015).

f. VA Directive 4085 – Capital Asset Management (August 7, 2003).

**5. RESCISSION:** NCA Directive 3160 – Gifts and Donations to VA National Cemeteries (August 3, 2018).

**6. RECERTIFICATION:** This publication is scheduled for recertification on the last day of March 2026.

/s/  
Ronald Walters  
Acting Under Secretary for Memorial Affairs

Distribution: Electronic

## GIFTS AND DONATIONS TO VA NATIONAL CEMETERIES

### 1. PURPOSE:

a. The purpose of this Directive is to clarify policies for acceptance or non-acceptance of monetary and/or non-monetary gifts and donations by the Department of Veterans Affairs (VA), National Cemetery Administration (NCA). This directive also updates information about responsible offices and duties.

b. The statutory authorities for this Directive are found in sections 513, 2406, 2407, and 8301 of title 38 United States Code (U.S.C.). Implementing regulations are found in sections 2.6(f)(3), 38.603, and 38.633 of title 38 Code of Federal Regulations (CFR).

### 2. POLICY:

a. It is NCA policy that gifts and donations to NCA, other than land, may be made in any manner for the beautification or benefit of one or more national cemeteries. Unless otherwise authorized by the Under Secretary for Memorial Affairs (USMA), all offers of gifts or donations to VA national cemeteries or NCA will be categorized as one of the following types and processed according to the policies and procedures set forth in this Directive and in the handbooks for the specific type of gift or donation:

(1) Monetary donations, in-kind donations of goods and services (e.g., equipment, volunteer services, professional historic-preservation services, supplies and installation services i.e., installation of donated plants and fertilizer, or personal property (including historical documents, books, and ephemera);

(2) Standardized memorial monuments, plaques, benches, and trees; Fallen Soldier displays;

(3) Non-standardized commemorative works, and carillons;

b. Approval of standardized memorial monuments, non-standardized commemorative works, and carillons must align with VA's current burial eligibility authorities. Any offer to donate items commemorating service by groups that are ineligible for burial in a VA national cemetery will be disapproved, irrespective of whether a member of such a group was previously buried in a national cemetery.

c. Prior to solicitation of any gift or donation and upon receipt of any offer to donate, NCA will conduct due diligence to vet potential donors, in accordance with VA Directive 0008, Developing Public-Private Partnerships with, and Accepting Gifts from, Non-Governmental Organizations. This decision about the donor's suitability must be completed at the outset of NCA's consideration of any gift or donation offer to avoid conflicts of interest or violations of applicable ethics laws and regulations.

d. NCA staff cannot determine the value of donations for tax purposes. Each donor must make that determination in accordance with Internal Revenue Service (IRS) guidelines.

e. NCA Finance Service will assist NCA Central Office, as well as NCA District and Cemetery offices in processing and recording monetary gifts and donations received through the U.S. Department of the Treasury, Bureau of the Fiscal Service's Pay.Gov application. Donations not intended for a specific cemetery are deposited into a gift fund account at central office. Discretion for the expenditure of these funds will be determined under the direction of the USMA.

f. Applying the appropriate policies to different types of donations that must be accepted based on relevant criteria and requirements if it is a multi-phased donation and the nature of the donation transitions from one type of donation to a different type of donation. For example, NCA would consider acceptance of a donor's initial gift of professional historic research/assessment services under the 3160.01 handbook, intended to support the donor's subsequent offer for a non-standardized commemorative work, which NCA would consider under the 3160.03 handbook.

**3. RESPONSIBILITIES**

a. **Under Secretary for Memorial Affairs (USMA)** is responsible for:

(1) Making a final decision on all offers of gifts and donations (made in person, through the mail, or online) referred for approval in accordance with the applicable handbook for the type of donation. These include, but are not limited to, carillons, non-standardized commemorative works, goods and services valued over \$10,000, and monetary donations more than \$10,000.

(2) Making a preliminary decision for acceptance and providing advice or recommendations to the Executive Director, VA Office of Construction and Facilities Management (or designee) on acceptance of any donation of land intended for cemetery purposes.

(3) Determining the need to notify the VA Secretary about decisions to accept or decline gifts and donations of offers that are unique, unusual or substantial in nature, or of public interest because of the subject of the offer or identity of the donor.

(4) Exercising appropriate authority to solicit gifts and donations, or to approve the solicitation of gifts and donations from the public.

(5) Establishing procedures for soliciting gifts and donations or authorizing the solicitation of gifts and donations from the public.

b. **Principal Deputy Under Secretary for Memorial Affairs (PDUSMA)** is responsible for:

(1) Making a final recommendation on all offers of gifts and donations, including online donations, referred for USMA approval as defined in the handbook for the type of donation.

(2) Providing the USMA with advice and a recommendation on all offers of land donation.

(3) Referring all offers of land to the VA Office of Construction and Facilities Management after USMA preliminary decision for acceptance and providing NCA's advice and recommendations on the proposed donation.

(4) Making a final decision on NCA-authorized CO employee requests to obligate general or unrestricted gift fund amounts of any amount.

c. **Deputy Under Secretary for Finance and Planning (DUSFP)/Chief Financial Officer (CFO)** is responsible for:

(1) Establishing procedures for the acceptance of monetary and non-monetary donations, budgeting and for expenditures from the NCA Gift Funds.

(2) Ensuring all monetary gifts and donations (made in person, through the mail, or online) are deposited into the appropriate NCA Gift Fund accounts.

(3) Ensuring all donations are properly recorded in the VA asset and financial management systems and, if valued at \$1 million or greater, capitalized.

(4) Notifying the USMA and PDUSMA of any monetary, in-kind goods or professional services, or property donation offers that are unique, unusual or substantial in nature, or of public interest because of the offer or identity of the donor regardless of dollar value prior to acceptance.

(5) Updating VA's Capital Asset Inventory Database with information regarding new acquisitions of historic assets, including memorial monuments.

(6) Establishing controls to ensure the accuracy and validity of NCA Financial information related to gifts and donations entered into iFAMS.

(7) Applying the appropriate policies to different types of donations that must be accepted based on relevant criteria and requirements if it is a multi-phased donation and the nature of the donation transitions from one type of donation to a different type of donation.

d. **Deputy Under Secretary for Management (DUSM)** is responsible for:

(1) Providing consultation for the development of design criteria for the acceptance of non-standardized commemorative works, and carillons.

(2) Providing advice and recommendations to the PDUSMA for the USMA's final decision on all offers of donations that would affect the physical landscape, buildings, or structures of a cemetery.

(3) Applying the appropriate policies to different types of donations that must be accepted based on relevant criteria and requirements if it is a multi-phased donation

and the nature of the donation transitions from one type of donation to a different type of donation.

**e. Deputy Under Secretary for Field Programs and Cemetery Operations (DUSFPCO)** is responsible for:

(1) Establishing design criteria and procedures for the acceptance and placement of standardized memorial monuments, non-standardized commemorative works, and carillons.

(2) Notifying the USMA and PDUSMA of any offers to donate the following items that may be unique, unusual or substantial in nature, or of public interest because of the offer or identity of the donor: standardized memorial monuments, plaques, benches, or trees, Fallen Soldier displays, non-standardized commemorative works, and carillons regardless of dollar value prior to acceptance.

(3) Applying the appropriate policies to different types of donations that must be accepted based on relevant criteria and requirements if it is a multi-phased donation and the nature of the donation transitions from one type of donation to a different type of donation.

(4) Providing advice and recommendations to the PDUSMA for the USMA's final decision on all offers to donate land.

**f. Executive Director, Office of Engagement and Memorial Innovations (OEMI)** is responsible for:

(1) Reviewing and vetting donors in accordance with NCA Handbooks 3160.01 and 3160.03 and implementing procedures for vetting donors under VA Directive 0008, Developing Public-Private Partnerships with, and Accepting Gifts from, Non-Governmental Organizations.

(2) Establishing procedures for overseeing the handling of offers of historic materials and artifacts for inclusion in the NCA History Collection, to include ensuring compliance with National Historic Preservation Act (NHPA) for recordation and preservation requirements.

(3) Providing information received annually about new donated memorial monuments of all types as reported from District Directors to the History Program, and other heritage assets, to the CFO and to DUSFPCO.

(4) Applying the appropriate policies to different types of donations that must be accepted based on relevant criteria and requirements if it is a multi-phased donation and the nature of the donation transitions from one type of donation to a different type of donation.

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

(1) Providing requested information to the NCA Finance Service Agent Cashier regarding all monetary and non-monetary gifts and donations received and expended during the reporting period.

(2) Reporting new gifts and donations within 30 business days of acceptance, installation or dedication to the DUSFPCO.

(3) Reporting new donations of memorial monuments of all types, within 30 business days of acceptance, installation or dedication to the History Program.

(4) Certifying by September 30 of each year, the numbers, names, and conditions of existing memorial monuments and reporting the information to the Executive Director, Office of Engagement and Memorial Innovation.

(5) Notifying the DUSFPCO of any unique, unusual, or substantial offers to include those which are notable because of the offer or the identity of the donor.

(6) Making a final decision on all offers of standardized memorial monuments.

(7) Making a final decision on Cemetery Director requests to obligate general or unrestricted gift fund amounts at or above the \$10,000 threshold.

(8) Applying the appropriate policies to address different types of donations that must be accepted based on relevant criteria and requirements if it is a multi-phased donation and the nature of the donation transitions from one type of donation to a different type of donation.

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

(1) Maintaining and recording gifts and donations, documenting the receipt, use, and disposition of all monetary and non-monetary gifts and donations.

(2) Mailing all monetary gift and donations to NCA Agent Cashier within 1 business day of acceptance, except when circumstances are impracticable, in accordance with VA Financial Policy, Volume VIII, Chapter 3, Agent Cashier Accountability, Appendix G, paragraph 1 (May 2014).

(3) Notifying NCA Agent Cashier of all non-monetary gifts and donations, monuments, and carillons within 30 business days of acceptance.

(4) Notifying NCA History Program of all standardized memorial monuments, non-standardized commemorative works and carillons within 30 business days of acceptance.

(5) Developing gift and donation proposals for review and approval, in accordance with applicable NCA or VA policies. These include, but are not limited to, standardized memorial monuments; Fallen Soldier displays, memorial trees, benches, and plaques; carillons, and non-standardized commemorative works, goods, services, personal property, and monetary donations valued at or over \$10,000.

(6) Making a final decision on offers of monetary donations, goods, services, or personal property valued under \$10,000.

(7) Notifying the District Executive Director of any unique, unusual, or substantial offers to include those which are notable because of the offer or the identity of the donor regardless of dollar value prior to acceptance.

(8) Applying the appropriate policies to address different types of donations that must be accepted based on relevant criteria and requirements if it is a multi-phased donation and the nature of the donation transitions from one type of donation to a different type of donation.

i. **NCA Budget Service Director and Finance Service Director** are responsible for providing updated budgetary and accounting guidance on current processes and procedures related to gifts and donations through publication of news flashes and policy updates.

j. **NCA-Authorized Central Office Employees** are responsible for:

(1) Developing gift and donation proposals for review and approval by appropriate NCA leadership, in accordance with applicable NCA or VA policies and regulations. These include, but are not limited to offers of monetary donations, goods, professional services, and personal property.

(2) Maintaining and recording gifts and donations, documenting the receipt, use, and disposition of all monetary and non-monetary gifts and donations, in accordance with applicable NCA or VA policies.

(3) Applying the appropriate policies to address different types of donations that must be accepted based on relevant criteria and requirements if it is a multi-phased donation and the nature of the donation transitions from one type of donation to a different type of donation.

#### 4. REFERENCES

a. 38 U.S.C. §§ 513, 2406, 2407, 8301.

b. 38 CFR §§ 2.6(f)(3), 38.603, 38.633.

c. VA Directive 0008 –Developing Public-Private Partnerships with, and Accepting Gifts from, Non-Governmental Organizations. (May 29, 2015)

d. VA Financial Policy, Volume VIII, Chapter 3, Agent Cashier Accountability. (May 2014).

e. NCA online E-Donations forms, hosted on the U.S. Department of the Treasury, Bureau of the Fiscal Service Pay.Gov application for monetary gifts and donations for NCA Cemetery, District, and Central Offices. (See below web addresses:



**March 3, 2021**

**NCA DIRECTIVE 3160**

<https://www.pay.gov/public/form/start/552130744> (District/Cemetery Donation Form)

<https://www.pay.gov/public/form/start/552130654> (NCA Central Office Donation Form)