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Evaluation of the Funeral and Burial and Cemetery and Grave Marker Maintenance Programs

Final

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Executive summary

Program profile

Funeral and Burial Program

The Funeral and Burial Program provides financial assistance for the funeral, burial, and grave marking expenses of qualified Veterans. Veterans who die as a result of a service-related injury or illness are eligible for the program. Veterans who do not have the financial means at the time of death to pay for a dignified funeral and burial are also eligible.

Since 1995, the Funeral and Burial program has been administered on behalf of Veterans Affairs Canada (VAC) by the Last Post Fund Corporation. The Last Post Fund Corporation is an independent, non-profit organization with a mission to ensure that “no Veteran is denied a dignified funeral and burial as well as a military marker due to insufficient funds at time of death”.

The Funeral and Burial program provides a maximum of \$7,376 plus taxes for funeral services and additional funding for other expenses (e.g., cemetery fees, grave liners, last sickness medical costs, and special preparation of remains). Under the Last Post Fund’s Unmarked Grave Program and the Indigenous Veterans Initiative (both funded by VAC and administered by the Last Post Fund) Veteran graves are provided with a permanent military marker if a grave has remained unmarked for at least five years.

Cemetery and Grave Marker Maintenance Program

The Cemetery and Grave Marker Maintenance Program preserves the memory of deceased Canadians who served their country during war and peace by maintaining symbols of remembrance in perpetuity. VAC manages and cares for the graves of approximately 250,000 Veterans buried in Canada who died outside of war time and who qualified for the Funeral and Burial Program or who were identified through the Last Post Fund’s Unmarked Grave Program.

VAC is responsible for inspecting Veteran gravesites and grave markers, for preserving the integrity of the grave sites, and for keeping a database of Veteran graves, their condition, and required maintenance. Grave markers provided at the expense of the Government of Canada are inspected cyclically and repair/maintenance is conducted as needed.

Evaluation purpose and background

The evaluation was conducted from April to December 2021 and covered the time period from 1 April 2017 to 31 March 2021 (though more current information and statistics are represented in this report when possible). The evaluation was conducted in accordance with Treasury Board of Canada's *Policy on Results*. The Funeral and Burial Program and the Cemetery and Grave Marker Maintenance Program were last evaluated in 2017 as part of the *Evaluation of Commemorative Benefits and Services*.

The evaluation focused on program performance to determine program relevance, effectiveness, and efficiency. The evaluation team also explored identified areas of priority including:

- results of the Cemetery and Grave Marker Maintenance Program's backlog project;
- future operation/plans for the Cemetery and Grave Marker Maintenance Program post-backlog project;
- Funeral and Burial Program processes and changes resulting from the 2017 VAC evaluation;
- Funeral and Burial Program reach; and
- on-going operations at VAC owned cemeteries in Esquimalt British Columbia (God's Acre Cemetery), and Halifax, Nova Scotia (Fort Massey Cemetery).

Evaluation findings

The evaluation found that there is a continued need for both programs. Each program aligns with Government of Canada goals and priorities and also with VAC's mandate to "promote recognition and remembrance of the achievements and sacrifices of those who served Canada in times of war, military conflict, and peace".

Uptake of Funeral and Burial benefits has decreased over the period of the evaluation. However, the number of unmarked graves being identified is growing and resulting in an increase to VAC's grave marker inventory. As the inventory grows, pressure is put on program operations and the maintenance budget.

Outcomes for both programs are being measured, though there are opportunities to collect targeted outcome data and feedback. There is an opportunity for VAC to track and measure the success of the Cemetery and Grave Marker Maintenance Program separately from the overall Canada Remembers program. Targeted information would be helpful in program management and decision making, as current measures are general in nature and encompass overall remembrance initiatives. Performance indicators could be developed specific to cemeteries and grave marker maintenance.

The Funeral and Burial Program and the Cemetery and Grave Marker Maintenance Programs have quality assurance practices in place. Guidance documents have been developed by both VAC and the Last Post Fund to direct program operations. However, VAC's National Technical Maintenance Manual should be reviewed to determine what updates may be required.

As a result of the 2017 *Evaluation of Commemorative Benefits and Services*, VAC has implemented processes to ensure that Veterans who may qualify for Funeral and Burial benefits are proactively identified. The Department provides the Last Post Fund with information to conduct outreach with the estates of Veterans most likely to be eligible for funeral and burial assistances. However, some challenges remain with data consistency and communication between VAC and the Last Post Fund. There is an opportunity to monitor how the business process is working to ensure that the correct information is being received and actioned by the Last Post Fund.

The Cemetery and Grave Marker Maintenance Program received five-year funding of \$24.4 million in 2018 to address urgently needed repairs to 45,000 graves (a total of 57,000 maintenance actions are required as some graves require more than one action). The grave marker maintenance backlog project is currently in year four and is expected to be completed on time (2023) and on budget. During the course of the project, an additional 37,000 corrective actions were identified and addressed. The evaluation found that the current base level funding for the Cemetery and Grave Marker Maintenance Program (\$1.25 million) is not sufficient to provide timely care and maintenance to the current inventory of Veteran grave markers and two departmental cemeteries.

The two departmental cemeteries (God's Acre and Fort Massey) require ongoing maintenance which is a pressure on the Cemetery and Grave Marker Maintenance annual budget of \$1.25 million (14% of the program budget is spent on cemetery operations and maintenance). Recent renovations and an expansion to God's Acre Cemetery will extend the active life of the cemetery, however, no plan has been developed for operations post-expansion.

The evaluation found that there is a need to enhance policies to formalize operations at God's Acre Cemetery. The evaluation also found that both God's Acre and Fort Massey cemeteries require a comprehensive operations and maintenance review, an operation and maintenance plan, and the funding to implement the plan.

As there are ongoing funding pressures within the Cemetery and Grave Marker Maintenance Program and a need was identified to develop operational plans for VAC-owned cemeteries, the evaluation makes the following recommendations:

Recommendation #1

It is recommended that the Director General, Commemoration explore opportunities to seek ongoing funding to address the increasing cost of maintaining the grave marker inventory and to develop and implement an appropriate grave inspection/maintenance cycle.

Recommendation #2

It is recommended that the Director General, Commemoration, conduct a comprehensive operations and maintenance review at God's Acre Cemetery in Esquimalt, British Columbia and Fort Massey Cemetery in Halifax, Nova Scotia. The review should identify areas where plans, policies, and procedures need to be formalized and take into consideration environmental and long-term preservation requirements.

Recommendation #3

Building on recommendation #2, it is recommended that the Director General, Commemoration, develop and implement an operations and maintenance plan for God's Acre Cemetery and Fort Massey Cemetery, and pursue stable long-term resources to allow for efficient implementation.

1.0 Introduction

Veterans Affairs Canada's (VAC's) mandate is to support the well-being of Veterans and their families, and to promote recognition and remembrance of the achievements and sacrifices of those who served Canada in times of war, military conflict and peace. VAC's Commemoration Division endeavours to pay tribute to the achievements and sacrifices made by those who served Canada and to promote an understanding of the significance of these efforts in Canadian life as we know it today.

VAC Commemoration consists of two overarching programs: the Canada Remembers Program and the Funeral and Burial Program. Sub-components of the Canada Remembers Program include:

- Cemetery and Grave Marker Maintenance Program;
- Honours and Awards Program;
- Commemorative Partnership Program;
- Commemorative Ceremonies and Events;
- Learning and Public Information; and
- Memorials.

Four goals for the Commemoration Division are set in the Department's evergreen 2020-2030 Plan for Commemoration:

1. Help Canadians understand how those who served our country have helped advance peace and security around the world.
2. Inspire Canadians to actively recognize the service and sacrifices of all who have served our country in uniform.
3. Preserve and maintain Government of Canada memorials, including the Books of Remembrance and Veteran grave markers in a sustainable and dignified way.
4. Align Departmental resources to better serve Canadians.

This evaluation will look specifically at VAC's commitment to supporting recognition and remembrance through the Funeral and Burial Program and the Cemetery and Grave Marker Maintenance Program.

1.1 Program overview

1.1.1 Funeral and Burial Program

The Funeral and Burial Program is a grant and contribution program¹ that provides financial assistance for the funeral, burial, and grave marking expenses of qualified Veterans.

The Government of Canada (through the *Veterans Burial Regulations, 2005*) has traditionally assumed responsibility for the burial of members who died during battle, and later, Veterans who died as a result of service-related disabilities. In addition, the current program ensures that Veterans with limited financial means receive a dignified burial and a military-style grave marker.

Since 1995, the Funeral and Burial Program has been administered, on behalf of VAC, by the Last Post Fund Corporation. The Last Post Fund is an independent, non-profit organization. The Last Post Fund's mission is to ensure that no Veteran is denied a dignified funeral and burial as well as a military gravestone due to insufficient funds at time of death.

The Funeral and Burial Program provides a maximum of \$7,376 plus taxes for funeral services and additional funding for other expenses (e.g., cemetery fees, grave liners, last sickness medical costs, and special preparation of remains).

1.1.1.1 Program eligibility

In order to be eligible for the Funeral and Burial Program, the deceased Veteran must meet military service criteria, and either the service-related death (matter of right) criteria or the financial (means-tested) criteria.

Military service criteria

In order to qualify for the Funeral and Burial Program, the deceased Veteran must first fall into one of the following general categories:

- Former member of the Canadian Armed Forces or any predecessor naval, army or air forces of Canada or Newfoundland; or
- Former member of the Canadian Merchant Navy Veteran of the Second World War or the Korean War; or
- Allied Veteran who served with the Allied Forces during the Second World War or the Korean War. The Veteran must also have lived in Canada for at least 10

¹ A grant is a transfer payment subject to pre-established eligibility and other entitlement criteria. A contribution is a transfer payment subject to performance conditions specified in a funding agreement. A grant is not subject to being accounted for by a recipient or normally subject to audit, whereas contributions are subject to audit. (Source: Treasury Board of Canada, Policy on Transfer Payments).

years or lived in Canada prior to enlisting and was living in Canada at their time of death.

It should be noted that, while uncommon, certain pensioned civilians may be eligible for this benefit. For full military service criteria, see Part 1, Section 2 of the *Veterans Burial Regulations*.

Service-related (matter of right) criteria

To qualify for the Funeral and Burial Program under matter of right criteria, the deceased Veteran must have been in receipt of a disability benefit from Veterans Affairs Canada at the time of death (or be qualified to receive a disability benefit) and died as a result of that service-related disability. Eligibility decisions for matter of right are made by VAC's disability adjudication unit and payments are processed by the Last Post Fund.

Matter of right – review of determination

If an applicant is dissatisfied with a determination with respect to matter of right eligibility, they may apply in writing to the Department within 60 days for a first level review of that determination. Upon receipt of an unfavourable review, the applicant may again apply to VAC in writing for a final review. The final review request must be made within 60 days of the applicant receiving the first-level review determination². Results of each review level are provided to the applicant in writing.

Financial (means-tested) criteria

Eligibility for the Funeral and Burial Program under the means-tested criteria is based on net assets at the time of death. If the assets of the deceased and the financial resources of the estate are insufficient to cover funeral and burial costs, a total or partial coverage of the cost is possible. Eligibility decisions for the means-tested criteria are made by the Last Post Fund and payments are processed by them.

In the case of a Veteran with a spouse or dependent children, the combined assets of the couple are considered, excluding:

- A base amount of \$37,720
- \$700 per dependent child
- The family house and vehicle
- Income received during the month of death

² In both situations, the review application may be accepted after the 60-day period, if there are exceptional circumstances.

If the net value of the estate³ of a single Veteran is not sufficient to pay off existing liabilities, including the cost of funeral and burial services, the Veteran is deemed to be eligible for this assistance.

Means-tested – review of determination

If an applicant is dissatisfied with a determination with respect to means-test eligibility, they may apply to the Last Post Fund for a review. The review request must be made within 60 days of the applicant receiving the initial determination. If the applicant remains dissatisfied, they may apply to VAC in writing within 60 days for a final review of the Last Post Fund determination.⁴ Results of each review level are provided to the applicant in writing.

1.1.1.2 Other initiatives

The Last Post Fund also administers two initiatives funded by VAC through the Funeral and Burial Program grant:

- the Unmarked Grave Program; and
- the Indigenous Veterans Initiative

Last Post Fund Unmarked Grave Program

The Last Post Fund initiated the Unmarked Grave Program in 1996 with financial assistance from VAC. The objective of the Unmarked Grave Program is to provide a permanent military marker for eligible Veterans who lie in unmarked graves within Canada. Veterans whose graves have not had a permanent headstone or foot marker for five years or more, and who have not previously received funeral and burial funding from the Last Post Fund or Veterans Affairs Canada, may qualify for the program.

The Last Post Fund has recruited a team of volunteers to actively research and identify possible gravesites across Canada. Once proof of military service and a death certificate (where available) have been obtained, the Last Post Fund can authorize placement of a marker paid by VAC. Since program inception in 1996, approximately 7,000 markers have been placed on previously unmarked graves (see section 3.1.2, Program uptake for more information on the Unmarked Grave Program).

Last Post Fund Indigenous Veterans Initiative

Launched in 2019, the Indigenous Veterans Initiative is a sub-component of the Last Post Fund Unmarked Grave Program that has two main elements:

³ For the purposes of this program, the net value of an estate is assets (liquid and fixed) minus liabilities.

⁴ In both situations, the review application may be accepted after the 60-day period if there are exceptional circumstances.

- the program provides grave markers to Indigenous Veterans deceased for over five years and lying in unmarked graves (the same criteria as the Unmarked Grave Program); and
- the program adds traditional names of Indigenous Veterans to existing military grave markers.

As with the Unmarked Grave Program, the Indigenous Veterans Initiative relies on research and community support from volunteers across Canada and in Indigenous communities. The Last Post Fund has a dedicated resource assigned to outreach and engagement for the initiative. See section 3.1.2, Program uptake for more information on the Indigenous Veterans Initiative.

1.1.2 Cemetery and Grave Marker Maintenance Program

The Cemetery and Grave Marker Maintenance Program preserves the memory of deceased Canadians who served their country during war and peace by maintaining symbols of remembrance in perpetuity.

1.1.2.1 Overseas graves

In a joint agreement among partner governments - Canada, Australia, India, New Zealand, South Africa, and the United Kingdom - the Commonwealth War Graves Commission has responsibility for the care and maintenance of war dead graves overseas. Canada contributes 10.7% of the cost of this agreement (approximately \$10 million annually). In return, the Commonwealth War Graves Commission maintains the graves of approximately 110,355 Canadian war dead (First World War and Second World War) buried in 75 countries. The Commonwealth War Graves Commission also maintains approximately 22,000 war dead graves in Canada as well as the graves of several hundred Canadian Veterans buried overseas post-Second World War.

1.1.2.2 Canadian graves

In Canada, VAC manages and cares for the graves of Veterans who die outside of war time, and who qualify for the Funeral and Burial Program or who are identified through the Last Post Fund Unmarked Graves Program. VAC is responsible for approximately 250,000 Veteran graves in Canada. VAC is charged with inspecting these Veteran gravesites and grave markers, for preserving the integrity of the grave sites, and for keeping a database of Veteran graves, their condition, and required maintenance. Grave markers provided at the expense of the Government of Canada are inspected cyclically to determine the level of maintenance required; from minor maintenance (e.g., cleaning, realignment) to major maintenance (e.g., marker replacement/resurfacing). VAC contracts out inspection and maintenance work to the Commonwealth War Graves Commission. A Memorandum of Understanding (MOU) with the Commonwealth War Graves Commission was updated during the evaluation period. Grave marker inspection and maintenance work is discussed further in section 4.1.2, Cemetery and Grave Marker Maintenance Program effectiveness.

The grave marker database maintained by the VAC Commemoration Division was developed and implemented in 2003/2004 and has gone through several iterations. Known as the Canada Remembers Grave Tracking system, the database currently contains information on more than 220,000 of the 250,000 graves VAC is responsible for (data on the remaining graves is currently being entered). See Table 1 for the distribution of graves across Canada.

Table 1 – Tracked graves by province

Province	Number of Veteran markers	Percentage of Veteran markers	Number of cemeteries	Percentage of cemeteries
Newfoundland and Labrador	6,221	2.8%	803	10.4%
Nova Scotia	17,408	7.9%	1,054	13.7%
Prince Edward Island	3,285	1.5%	201	2.6%
New Brunswick	13,306	6.0%	800	10.4%
Quebec	19,605	8.9%	1,089	14.1%
Ontario	67,613	30.6%	1,953	25.3%
Manitoba	17,589	8.0%	422	5.5%
Saskatchewan	13,507	6.1%	489	6.3%
Alberta	27,318	12.4%	616	8.0%
British Columbia	34,940	15.8%	281	3.6%
Nunavut, Yukon, Northwest Territories	125	<0.1%	5	<0.1%
Total	220,917	100%	7,713	100%

Source: Canada Remembers Grave Tracking System as of May 2021. Note: percentages may not total 100% due to rounding.

Canadian Veteran cemeteries

The Cemetery and Grave Marker Maintenance Program has also been entrusted with the care and maintenance of two Canadian Veteran cemeteries: Veterans Cemetery (hereafter referenced as God’s Acre Cemetery) located in Esquimalt, British Columbia, and Fort Massey Cemetery, located in Halifax, Nova Scotia. Formal ownership of these cemeteries passed from the Department of National Defence to VAC in the 1940s. Fort Massey Cemetery is closed to new interments⁵ while God’s Acre Cemetery is still an active cemetery that was recently expanded to accommodate demand for Veteran burials.

⁵ While Fort Massey Cemetery is technically closed to new interments, occasional burials of survivors (spouses being buried with a Veteran) still take place.

2.0 Scope and methodology

The Funeral and Burial Program and the Cemetery and Grave Marker Maintenance Program were last evaluated in 2017 as part of the *Evaluation of Commemorative Benefits and Services*. It should be noted that the remaining components of the Canada Remembers Program will be evaluated concurrently as part of the *Evaluation of Canada Remembers* and is scheduled to be completed later in 2022.

2.1 Evaluation scope

The evaluation was conducted from April 2021 to December 2021. The evaluation covered the time period from 1 April 2017 to 31 March 2021 (though more current information and statistics may be represented in this report when possible).

The Canada Remembers Honours and Awards Program was included in preliminary scoping for this evaluation as it was evaluated in conjunction with the Funeral and Burial Program and the Cemetery and Grave Marker Maintenance Program during the last evaluation cycle. Due to low risk (low yearly operating expenditures) and no identified concerns, the Honours and Awards component was not fully evaluated as part of this evaluation.

Analysis in relation to the maintenance of cemeteries and graves for war dead overseas was not performed. The contract with the Commonwealth War Graves Commission for War Dead graves is a joint agreement across partner governments including Australia, Canada, India, New Zealand, South Africa and United Kingdom (Canada's funding portion represents approximately 10.07% overall). Assessing the value for money or service offered through this contract may be better suited as a joint initiative across partner governments rather than an internal evaluation.

2.2 Evaluation objective and questions

Treasury Board of Canada Secretariat's *Policy on Results* stipulates that all ongoing grants and contribution programs that average \$5 million per year in actual expenditures must be evaluated every five years. The policy also indicates that all organizational spending and programs in the Program Inventory must be considered within departmental evaluation planning based on risk and need. Further, the *Directive on Results* indicates that

"...evaluations of ongoing programs of grants and contributions with five-year average actual expenditures of \$5 million or greater per year required to fulfill the requirements of the Financial Administration Act section 42.1, shall include an assessment of relevance, effectiveness and efficiency".

The past performance of the programs was reviewed along with current activities to determine program relevance, effectiveness, and efficiency. The evaluation team also explored identified areas of priority including:

- results of the grave marker maintenance backlog project;
- future operation/plans for the Cemetery and Grave Marker Maintenance Program post-backlog project;
- Funeral and Burial Program processes and changes resulting from the 2017 evaluation;
- Funeral and Burial Program reach; and
- on-going cemetery operations at God’s Acre Cemetery and Fort Massey Cemetery.

Upon completion of an initial review, evaluation questions were developed to help assess program relevance and program performance (including in the areas of efficiency and economy, and effectiveness). A list of evaluation questions, highlighting the key lines of inquiry, can be found in Table 2 below. For further details and methodologies, see Appendix A - Evaluation Matrix.

Table 2 – Evaluation questions

Evaluation questions
Relevance
To what extent do the programs continue to address a demonstrable need, now and in the future?
To what extent do the programs align with Government of Canada priorities and with federal roles and responsibilities?
To what extent are the programs responsive to the needs of recipients and target audiences?
Performance
Have appropriate outcomes been identified and measured to determine program success?
Are there opportunities to improve the efficiency and economy of the programs or ways to improve the effectiveness of the program?
Are there any unintended impacts resulting from the programs (positive or negative)?

2.3 Evaluation methodologies

The research methodology incorporated multiple lines of evidence, ensuring reliability of collected information and reported results. The lines of evidence used to evaluate the Programs’ relevance, performance, efficiency and economy are shown in Table 3.

Table 3 – List of methodologies

Methodology	Source
Departmental Documentation and Secondary Research Review	The following Departmental documents were reviewed to understand objectives/intent of the programs, their authorities and requirements, complexity, context and any key issue areas: departmental planning documents; mandate letters; previous audits and evaluations; memorandums of understanding; policies; business processes; records of decisions; strategic documents; performance reports; research papers; survey results; and client/public correspondence.
Non-Departmental Document Review	Various non-departmental documents were reviewed such as: parliamentary reports and transcripts; legislation and regulations; budget speeches; industry research; media documents; and Speeches from the Throne.
Interviews	Interviews were conducted with VAC staff, including senior management, head office and field office employees, and Departmental subject experts. Interviews were also conducted with representatives from the Last Post Fund and the Commonwealth War Graves Commission.
Statistical Analysis	Statistical analysis was conducted on VAC financial and operational data for the evaluation period. Financial and operational data provided by the Last Post Fund and the Commonwealth War Graves Commission was also analyzed.
Observation	Observation of completed and yet to be completed grave marker maintenance was conducted at several sites in Prince Edward Island. Further observation was not possible due to departmental travel constraints related to COVID-19 pandemic safety protocols. A virtual observation of the means-tested application assessment process was provided by the Last Post Fund.
File Review	Reviews were completed to assist in evaluating the performance, economy, and efficiency of the Funeral and Burial Program. The reviews tested the accuracy of information from both VAC and Last Post Fund systems and was used to determine if potential clients for the program are being correctly identified. The review was also used to determine if corrective actions implemented as a result of the 2017 <i>Evaluation of Commemorative Benefits and Services</i> have had a positive effect.

2.4 Considerations and limitations

The evaluation identified the following considerations and limitations:

- For consideration, when analyzing data for this evaluation it is important to remember:
 - some Veterans are VAC clients at the time of death (in receipt of VAC benefits or services) and therefore client information is available for analysis; and
 - some Veterans are not VAC clients at the time of death (not in receipt of VAC benefits or services) and therefore there may be no information available in the VAC system.
- Data on the Funeral and Burial Program is contained in a database administered by the Last Post Fund whereas Veteran client demographic and death details are housed on VAC's Client Service Delivery Network. The evaluation team was unable to fully match Last Post Fund data with VAC data due to reporting time frames, system limitations, and differences in clientele. Therefore, the evaluation team was only able to fully analyze a subset (2,452) of the Funeral and Burial program recipients (those who were VAC clients before receiving Funeral and Burial benefits).
- VAC systems do not currently contain any information on Funeral and Burial recipients, and the Last Post Fund has limited reporting capabilities for socio-economic information. Additionally, the 2020 Canadian Census analysis, which includes a Veteran component, was not available at the time of the evaluation. These factors limited the evaluation team's ability to conduct a fulsome Gender Based Analysis (GBA+).
- Travel restrictions imposed due to the COVID-19 pandemic limited the evaluation team's ability to conduct on-site field work. In lieu of in-person interviews, the evaluation team connected with interviewees via audio and/or video software.
- The 2017 Evaluation of Commemorative Benefits and Services team conducted a visual inspection of graves in select locations in Prince Edward Island, Halifax, and Quebec and noted the conditions of each grave inspected. Due to COVID-19 pandemic travel restrictions, the current evaluation team could not conduct follow-up inspections to determine whether grave conditions had improved, deteriorated, or remained the same in Halifax or Quebec. A limited sample was reviewed in Prince Edward Island.
- Observation of Last Post Fund frontline staff interacting with Funeral and Burial clients could not be conducted due to COVID-19 travel restrictions. While audio recordings of interactions were available when the Funeral and Burial program was last evaluated, recordings for this evaluation period were not available due to a change in the Last Post Fund telephone service provider.
- Access or observation of the Last Post Fund data system was not possible due to COVID-19 travel restrictions, limiting the evaluation team's ability to determine the efficacy of the Last Post Fund decision-making processes. To mitigate, several file reviews were conducted by the evaluation team. In addition, Last Post Fund

staff provided a virtual walk through of the decision-making process involving a variety of case scenarios.

- The evaluation team did not speak directly with survivors or estates that received reimbursement of funeral expenses through the Funeral and Burial Program. To mitigate, the evaluation team examined the results of surveys conducted by the Last Post Fund of those that applied to the program (both approved and disallowed). Interviews were also conducted with Last Post Fund front-line staff to gauge the needs and views of program applicants/recipients.
- Funeral and Burial matter of right decisions are rendered by VAC's disability adjudication unit and payments are administered by the Last Post Fund, while the overall program is managed by the Commemoration Division. The evaluation team was unable to observe program processes and how the different areas interact. As a mitigation, the evaluation team examined business processes and conducted interviews with relevant parties to determine whether the process for matter of right payments was working efficiently. Additionally, the evaluation team reviewed case files and requested ad-hoc reports from Last Post Fund staff.

The above noted information should be taken into consideration when reading the evaluation report.

3.0 Continued need and program reach

The need to provide financial support through the Funeral and Burial Program remains. Although Funeral and Burial application numbers are decreasing, the number of unmarked Veteran graves being identified is growing. There is also a continued need to maintain and care for Veterans' cemeteries and grave markers through the Cemetery and Grave Marker Maintenance Program.

3.1 Continued need

The Cemetery and Grave Marker Maintenance Program and the Funeral and Burial Program fall under the Department's "Commemoration" Core Responsibility to "*pay tribute to the sacrifices and achievements of those who served in Canada's military efforts*".

From a public perspective, evidence supports a continued demand from Canadians that VAC provide and maintain Veteran graves and markers. The recent *Attitudes Towards Remembrance and Veterans' Week 2020 Survey* indicates that 92% of Canadians consider it important that VAC recognize and honour Canadian Veterans and those who died in service through the presentation and care of memorials, cemeteries, and grave markers (exceeding the performance target of 85%⁶). Public sentiment has remained consistent over the past ten years, ranging from 88% to 93%.

3.1.1 Program uptake

3.1.1.1 Funeral and Burial Program – target population

Applications for the Funeral and Burial Program have been declining over the past number of years. The decline in uptake for Funeral and Burial benefits is largely due to changing Canadian Veteran demographics. The large cohort of older War Service Veterans, which traditionally make up the program clientele, is rapidly dwindling (the average War Service [WS] Veteran⁷ is 94 years old versus the average Canadian Armed Forces [CAF] Veterans⁸ at age 60). Table 4 shows how the Canadian Veteran demographic is shifting.

⁶ Targets for each performance indicator are taken from the relevant program Performance Information Profile.

⁷ War Service Veterans includes all Veterans of the Second World War and the Korean War.

⁸ Modern Day Veterans include post-Korean War Veterans of the Canadian Armed Forces Veterans and the Regular and Primary Reserves.

Table 4 – Canadian Veteran population estimates 2017-2020

Year	Total Veteran population	Total war service Veterans	War service Veteran percent of population	War service Veteran average age	Total CAF Veterans	CAF Veteran percent of population	CAF average age
2017	658,400	58,100	8.8%	92	600,300	91.2%	57
2018	649,300	48,300	7.4%	93	601,000	92.6%	58
2019	639,900	39,700	6.2%	93	600,200	93.8%	58
2020	629,300	32,100	5.1%	94	597,200	94.9%	59

Source: VAC annual Facts and Figures (2017-2021). Annual population figures as of fiscal year-end (March 31).

Based on the changing Veteran demographics, the Funeral and Burial Program target population is shifting as well. Forecasting funeral and burial need is difficult. Though CAF Veterans have access to income replacement benefits through VAC (and some have military career pensions), income does not necessarily equate to savings/unencumbered assets. Also, the cost of living and personal debt is rising in Canada. It is difficult to measure future program uptake as the income testing for Funeral and Burial is based on a calculation of assets minus debt, not just income. The 2020 Canadian Census conducted by Statistics Canada included a Veteran indicator. Analysis of census data has not yet been released⁹, however, it is expected that the information may help define the potential target population.

VAC client data (as opposed to overall Veteran population data) indicates that although War Service Veterans only represented approximately 9% of the total VAC Veteran clientele as of 31 March 2020, more War Service Veterans deaths were recorded over the period 1 April 2017 to 31 March 2020, than CAF deaths. War Service deaths continue to outpace CAF deaths year over year, though as Table 5 shows, the gap between the two service types is narrowing as the War Service population shrinks.

Table 5 – VAC client deaths by service type (2017-2021)

Fiscal year	War service Veterans deaths	CAF Veteran deaths	Total Veteran deaths
2017-18	5,258	2,289	7,547
2018-19	4,238	2,392	6,630
2019-20	3,563	2,401	5,964
2020-21	2,564	2,395	4,959
Total deaths	15,623	9,477	25,100

*As of 31 March 2021

Source: AED analysis of VAC Statistics Unit Data

⁹ At time of report writing, census data was scheduled to be released throughout 2022 beginning in early February.

The number of Veteran deaths that occur each year impacts the number of potential applications for the Funeral and Burial Program. Since April 1, 2017, 2,855 means-tested funeral and burial applications were approved by the Last Post Fund. Approval rates for means-tested Funeral and Burial benefits over the past six years are consistent, ranging from a low of 45% to a high of 48% (see Table 6). Disallowed claims are mainly the result of applicants not meeting the financial assessment criteria (i.e., their assets were determined sufficient to provide a dignified funeral and burial). While the Last Post Fund tracks the number of payments resulting from matter of right decisions, neither the Last Post Fund nor VAC track the actual number of matter of right decisions that are made. In some cases, favourable matter of right decisions do not result in Funeral and Burial benefit payments, for example instances where next of kin cannot be reached or they do not submit paperwork.

Table 6 – Last Post Fund decisions and payments

Fiscal year	Means-test			Approval rate	Matter of right Payments made based on VAC decision
	Approved cases ¹⁰	Disallowed cases	Total (approved + disallowed)		
2017-18	897	1,145	2,042	44%	175
2018-19	795	945	1,740	46%	162
2019-20	638	708	1,346	47%	107
2020-21	525	564	1,089	48%	119
Total	2,855	3,362	6,217	46%	563

Source: AED analysis of Last Post Fund data published in the 2021 Last Post Fund Annual Report and 30 September 2021 Operational Dashboard.

As seen in Table 5, CAF deaths are trending to outpace War Service deaths in the near future (deaths for each service type were nearing equal in 2020-21). The evaluation team was not able to analyze the full program data set (this is further discussed in section 5.1.4, Analysis of client data), however a sub-set of data (2,452) reviewed by the evaluation team indicates War Service and CAF Veterans received approximately the same number of approvals for Funeral and Burial benefits between 2017-18 and 2020-21 (1,233 War Service Veterans approved for means-tested, and 1,218 CAF approved).

Last Post Fund Unmarked Grave Program

While Funeral and Burial applications have decreased, data provided by the Last Post Fund indicates that interest in the Unmarked Grave Program is growing (as shown in Figure 1). Interviews with Last Post Fund staff indicate there is a growing inventory of unmarked grave applications (840 pending review/decision as of December 2021). Last

¹⁰ Due to timing, approved means-tested cases may not necessarily be paid in the same fiscal year that the application is approved.

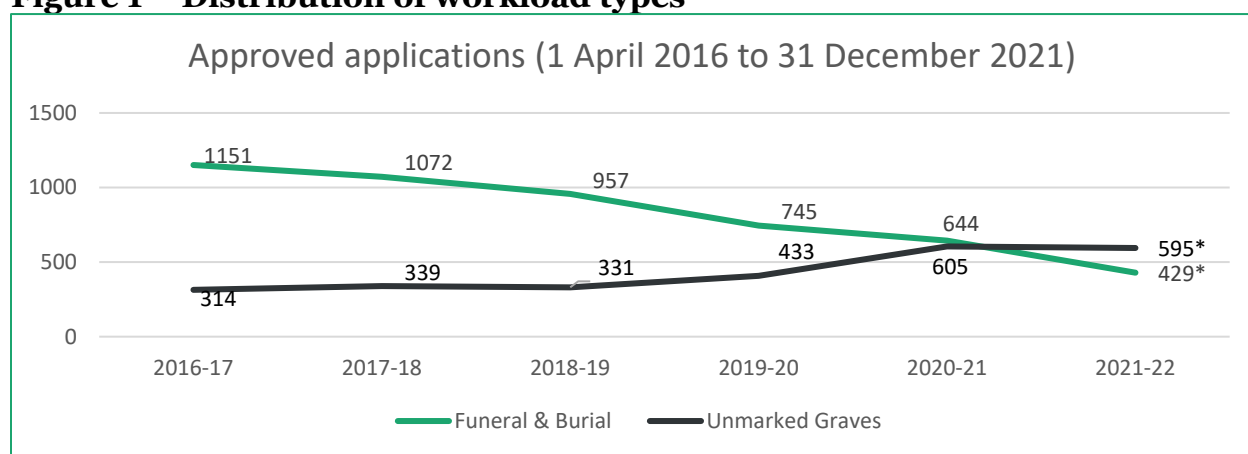
Post Fund staff estimate 980 applications will be approved in fiscal year 2022-23. The recent interest in unmarked graves over the past three years can be attributed to:

1. Increased awareness of the program – the Last Post Fund is actively promoting the initiative via social media. VAC Canada Remembers social media highlights stories as well.
2. COVID-19 pandemic – Last Post Fund staff have noted increased interest from volunteer researchers due to pandemic measures that have restricted other activities (at present, more than 40 researchers across the country are actively searching for unmarked graves).
3. Lost Veterans Initiative – the initiative was launched in February 2021 as a means of providing support for the many volunteers who assist in researching unmarked Veteran graves. The initiative supports volunteers by providing a platform for researchers to share tools and to access support from the Last Post Fund. As part of the initiative, free access to genealogical and related databases has been secured for researchers.

Continued need

As Figure 1 shows, there are contrasting trends between the Funeral and Burial Program and Unmarked Grave Program. While fewer applications for Funeral and Burial benefits have been submitted since 2017-18, requests for markers through the Last Post Fund Unmarked Grave Program are growing as the program has gained attention. Amidst the onset of the pandemic, unmarked grave applications have been increasing, as illustrated in the 2021-22 year-to-date figures (December 2021) which are almost at the previous years total with three months of the year remaining.

Figure 1 – Distribution of workload types¹¹



*Year-to-date as of 31 December 2021

Source: Last Post Fund Operational Dashboard March 2019, March 2020, March 2021, and December 2021

¹¹ Between 2017-18 and 2019-20, an additional 784 Veteran grave marker applications were approved through the Last Post Fund Unmarked Grave Program as part of a VAC-sponsored project to provide Veteran markers at Mountain View Cemetery in Vancouver. Mountain View is one of the largest Veteran cemeteries in Canada (more than 11,000 Veteran graves).

Approval rates for Unmarked Grave Program applications are consistently higher than for traditional Funeral and Burial benefits (91%-97% from 2017-18 to 2020-21). This is owing to the thoroughness of volunteer researchers who conduct fieldwork, research service information, and complete program application forms and to the absence of a financial means test requirement. Interviews with Last Post Fund staff indicate that researchers are generally exercising due diligence to ensure that only those applications that appear to have the required documentation are being submitted.¹²

Though there are a finite number of unmarked Veteran graves, it is difficult to forecast how many will be discovered. As Figure 1, *Distribution of workload types* shows, approvals for the Unmarked Grave Program are trending upwards and are on pace to exceed Funeral and Burial benefits in 2021-22.

Last Post Fund Indigenous Veterans Initiative

The Indigenous Veterans Initiative is a subcomponent of the Last Post Fund Unmarked Grave Program and is funded through VAC's annual fiscal allotment to the Last Post Fund. The Last Post Fund initiative requires research and community support from members of Indigenous communities throughout Canada to help identify the unmarked graves of Indigenous Veterans. The initiative also provides for the inscription of Indigenous names on existing grave markers and the carving of culturally relevant symbols. To date, 23 Indigenous researchers from across the country have joined the initiative. The Last Post Fund reports that since the initiative started in 2019:

- 270+ unmarked graves of Indigenous Veterans have been found¹³;
- 130 grave markers have been placed or are on order;
- Requests have been received for traditional names in 6 distinct Indigenous languages (Algonquin, Blackfoot, Cree, Interior Salishan, Inuktitut, Sauteaux); and
- Seven Indigenous symbols for headstone inscriptions have been created by Cree artist Jason Carter, to be used in perpetuity as alternatives to the traditional Christian cross.

The Indigenous Veterans Initiative is directly aligned to the priorities of the Government of Canada. Advancing reconciliation with Indigenous Peoples is a goal identified in the 2015 through 2021 Speeches from the Throne. The 2021 Mandate Letter to the Minister of Veterans of Affairs also underscores the need to move faster on the path to reconciliation and to work in partnership with Indigenous Peoples to advance their rights.

Given the cross-country reach of the initiative, the number of Indigenous graves identified in the first two years of operation, and the initiative's potential to advance

¹² Reasons for denying an unmarked grave application would primarily be because there was an inability to confirm a person's identity, no proof of service or inability to confirm location of grave.

¹³ These graves were included in the overall totals for the Last Post Fund Unmarked Grave Program.

reconciliation, the evaluation finds that VAC should continue to support the Last Post Fund Indigenous Veterans Initiative.

3.1.1.2 Cemetery and Grave Marker Maintenance

The evaluation finds that there is a need for the Cemetery and Grave Marker Maintenance Program. VAC’s *Attitudes Towards Remembrance and Veterans’ Week 2020 Survey* shows that more than 90% of Canadians believe it is important to maintain Veteran memorials, graves, and markers. Need for the program is also indicated by the number of public enquiries regarding cemetery and grave marker maintenance that VAC receives each year. This is an indication of the importance that the general public has placed on well-maintained Veteran graves. As Table 7 indicates, enquiries have more than tripled over the period of the evaluation.

Table 7 – Total enquiries for grave marker maintenance from the general public

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
2017-18	32	38	19	21	110
2018-19	98	105	81	11	295
2019-20	49	107	73	14	243
2020-21	72	134	80	75	361

Source: VAC Commemoration Division

Interviewees indicate that enquiries relating to grave marker maintenance are continuing to rise through 2021-22. Since the last evaluation, VAC has provided contact information on its external website to accept grave marker maintenance requests. Interviewees suggested the increase in requests is partly attributable to COVID-19 pandemic restrictions prompting Canadians to participate in more outdoor activities, leading to increased graveyard visitation and the identification of graves requiring maintenance.

The need for the program is also reflected in the requests for burials in VAC’s God’s Acre Cemetery. God’s Acre was recently expanded to accommodate another 1,500+ interments. The program area estimates that approximately 40-50 interments are occurring each year.

3.2 Alignment with government priorities and federal roles and responsibilities

The Funeral and Burial Program and the Cemetery and Grave Marker Maintenance Program are aligned with Government of Canada priorities and the roles and responsibilities of the Department.

3.2.1 Alignment with Government of Canada priorities

The Government of Canada continues to emphasize its support to Veterans in its commitments to the Canadian public.

As identified in the 2017 *Evaluation of Commemorative Benefits and Services*, through the 2013 and 2015 speeches from the throne, the Government made a commitment to ensure dignified funerals for our injured Veterans. The 2015 *Mandate Letter* to the Minister of Veterans Affairs and Associate Minister of National Defence supported this commitment by entrusting the Department to double the funding to the Last Post Fund.

Budget 2018 stated that the Department is committed to honouring the sacrifice of Veterans through the maintenance of graves and grave markers for Canadians who were buried or had grave markers erected by the Government of Canada. In response to the 2017 evaluation, Budget 2018 allocated \$24.4 million over five years to eliminate the backlog of 45,000 graves requiring repairs (approximately 57,000 total corrective actions as some graves had more than one maintenance issue).

The 2020-21 Departmental Plan states that “the Department will continue to make sure that memorials, cemeteries and grave markers are preserved and cared for...”. Linked to the departmental result that Veterans and those who died in service are honoured, the Departmental Plan also indicates completing year three of the five-year project to address grave marker maintenance work as a key activity.

The evaluation finds that the Programs addresses the Government’s priority to recognize Veterans through:

- the provision of funding and resources to cemetery and grave marker maintenance; and
- the provision of financial assistance for the funeral and burial of Veterans in financial need or for those that died as a result of service-related injury or illness.

3.2.2 Alignment with federal roles and responsibilities

Under Section 5 of the *Department of Veterans Affairs Act* and the authority of Privy Council Order 1965–688, the Minister of Veterans Affairs is entrusted with the primary

responsibility for all matters relating to the commemoration of the war dead and recognition of the achievements of all Veterans.

Pursuant to the Act, The *Veteran Burial Regulations* state that financial assistance towards last sickness, funeral, burial and cremation costs is payable if there is insufficiency of funds or if death was as a result of a service-related injury or an injury/disease that was attributable to service. In addition, the regulations state that a gravemaker be provided and installed for these individuals (if no other organization has done so). Maintenance to grave markers is also identified in the regulations:

“If a gravemaker or financial assistance towards funeral, burial and cremation costs have been provided under these Regulations...all necessary maintenance of the gravemaker must be provided by the Minister, including the replacement or refurbishment of the gravemaker...”¹⁴

The evaluation finds that the Programs contribute to the Department fulfilling these responsibilities.

The 2019-2020 Departmental Results Report highlighted VAC’s commitment to ensure:

- Veterans and those who died in service are honoured; and
- Canadians remember and appreciate Veterans and those who died in service.

The Programs directly supports VAC’s commemorative responsibilities through the provision of funding and services to ensure the sacrifices of those who served Canada in war, military conflict, and peace are not forgotten.

The Programs also align with the third goal in the Canada Remembers *Program Plan for Commemoration* to “preserve and maintain Government of Canada memorials, including the Books of Remembrance and Veteran grave markers in a sustainable and dignified way.”

¹⁴ *Veterans Burial Regulations*. Part 2, section 12 Gravemaker Maintenance.

4.0 Program effectiveness

4.1 Achievement of expected outcomes

Performance Information Profiles for the Funeral and Burial Program and the Canada Remembers Program were last amended in 2017. The performance measures identified in both profiles are being collected and monitored by VAC Commemoration division.

The Performance Information Profiles primarily use two surveys to collect VAC client satisfaction and Canadian public opinions:

- VAC National Client Satisfaction Survey (survey of representative sample of VAC clients)
- Attitudes Towards Remembrance and Veterans Week 2020 Survey (survey of general Canadian population);

The National Client Satisfaction Survey targets VAC clients, but does not target Funeral and Burial benefit recipients. The survey also does not capture feedback from the entire Canadian Veteran population (who also may be eligible for the program at their time of death). Given this information, the survey does not provide a fulsome picture to measure performance for the Funeral and Burial Program.

4.1.1 Funeral and Burial Program effectiveness

Outcomes for the Funeral and Burial Program are being measured. Opportunity exists to collect targeted feedback from Funeral and Burial applicants/recipients.

The objective of the Funeral and Burial Program is to ensure Veterans who die as a result of their service or without financial means receive assistance for a dignified funeral and burial.

Immediate outcome: Estates of eligible Veterans have access to financial assistance for a dignified funeral and burial

The desired outcome of access to financial assistance for a dignified funeral and burial is based on whether Veterans' families/estates are aware of the program and therefore have access. The supporting performance measure for this outcome within the Performance Information Profile is a survey question in the VAC National Client Satisfaction Survey.

The 2020 survey asked respondents, “Please tell me how much you agree with the following statement: “I am satisfied that the estates of Veterans have access to financial assistance through VAC’s Funeral and Burial Program.” As can be seen in Table 8, of the 2,460 respondents, 67% agreed/strongly agreed with this statement. This is down from 75% in 2017-18, and below the target of 70%. The shifting population base from older Veterans who are more likely to be satisfied (80% for those 90 years and older), to younger Veterans who are generally less satisfied (59% for those under 40 years old) may be responsible for this downward trend. It should be noted that while the level of satisfaction is lower than targeted, there are few respondents reporting *dissatisfaction* with access to financial assistance through the Funeral and Burial Program. As shown in Table 8, only 10% of survey participants responded unfavourably, while 23% of responders remained neutral.

Table 8 – 2020 VAC National Client Survey satisfaction rates with access results

“Overall, I am satisfied that the estates of Veterans have access to financial assistance through VAC’s Funeral and Burial Program.”		
Survey rankings	Number	Percent
1 - Strongly disagree	124	5%
2	126	5%
3	572	23%
4	592	24%
5 – Strongly agree	1,046	43%
TOTAL sample¹⁵	2,460	100%

Source: 2020 VAC National Survey Data Tables and 2020 VAC National Client Survey Final Report

4.1.1.1 Program awareness

The Last Post Fund has a role in promoting the Funeral and Burial Program. Interviews with Last Post Fund staff and their annual report indicate that there are challenges to ensuring Veterans and their next of kin are aware of funeral and burial benefits. Since the 2017 evaluation, Last Post Fund staff have indicated that they are focussing their marketing strategy to improve awareness of program benefits. Raising awareness of the Last Post Fund brand is a primary objective in their Strategic Action Plan. The Last Post Fund’s communication/marketing approach includes print ads and articles in Canadian Funeral and Legion magazines, community newsletters, posters in CAF regiments across Canada, posters/cards in homeless shelters, e-newsletters with Last Post Fund members, and a social media presence (2,000+ Facebook followers). Volunteers across Canada aid in promoting benefits to local Veteran organizations and attending funeral industry trade shows.

¹⁵ There were 808 people who did not respond to the question or replied “Do not know”

Following a recommendation from the 2017 VAC evaluation, VAC developed reports detailing VAC clients who had an active homeless indicator or War Veterans Allowance (low-income) indicator at the time of death. Clients with these indicators have an increased likelihood of Funeral and Burial Program eligibility. These reports are forwarded to the Last Post Fund for follow-up with the Veterans' next-of-kin/estates to make them aware of the program eligibility. These reports will be discussed in more detail in section 5.0, Program efficiency.

Intermediate outcome:	Financial support is provided to eligible Veterans for Funeral & Burial
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Between 2017-18 and 2020-21 an average of \$5.7 million was provided to Funeral and Burial recipients. The evaluation determined that means-tested Funeral and Burial benefits were paid within 30 days 90% of the time during the period of the evaluation (performance target is 80%).

In 2020-21 a new indicator was included in the Performance Information Profile to assist in measuring this outcome: the number of matter of right payments issued within the 30-day turn-around time. Performance reporting shows that 100% of matter of right reimbursements were made within 30 days of the Last Post Fund receiving supporting documentation.¹⁶

To determine whether the financial support offered through the Funeral and Burial Program is meeting the needs of recipients, the evaluation team spoke with Last Post Fund and VAC Program staff and reviewed Last Post Fund client survey responses. No concerns were raised. The Last Post Fund survey does not have a question regarding satisfaction with financial support, however, survey comments from many respondents expressed thanks and gratitude for the level of support they did receive.

Ultimate outcome:	Veterans and those who died in service are honoured.
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The ultimate outcome is measured using the annual *Attitudes Towards Remembrance and Veterans' Week Survey*. Canadians are asked if, "It's important that VAC recognize and honour deceased Canadian Veterans by providing funeral and burial assistance". Results show consistently positive feedback with 90+% of participants from 2017-18 through 2020-21 completely or somewhat agreeing with this statement.

¹⁶ Data shows instances where reimbursement took longer than 30 days from the date of the VAC matter of right decision and instances where payment was not made. In some cases, the Last Post Fund did not receive timely notification of the matter of right decision. In other instances, the Last Post Fund was unable to contact the Veteran's next-of-kin, or the family did not wish to pursue the program.

4.1.1.2 Benefit recipient feedback

Since 2018, the Last Post Fund has been surveying applicants regarding their service experience. There is a good response rate for the survey (40-46% for approved cases and 13-23% for denied cases). Just over half of respondents indicate that they heard about the Funeral and Burial Program from VAC. Comments received through the survey responses indicate general satisfaction with the Funeral and Burial Program. Some comments specifically highlight sentiments of honour:

“We were so happy and proud that this service is available as the funeral costs were a hardship and the help really went a long way in helping my mother with the costs. Your assistance is appreciated more than words can say.”

“Thank you for your help and assistance in helping to provide my Dad a funeral of dignity and respect for a member of the armed forces.”

“So glad you are there to help in a difficult time and to help with a proper funeral and resting place. Thank you from me and my family.”

The evaluation team noted that there is an opportunity to collect additional information on the success of the Funeral and Burial Program through the Last Post Fund’s client service survey. The Survey is currently focussed on collecting feedback on the client service experience with Last Post Fund. With a high response rate (43%), and engagement from survey participants, there is potential to capture feedback from program recipients such as:

- Satisfaction with the level of funding to support a dignified burial for the Veteran;
- Satisfaction that the Veteran was recognized and honoured for their service; and
- If the funding hadn’t been available, would this have impacted the ability to have a dignified burial for the deceased Veteran.

4.1.2 Cemetery and Grave Marker Maintenance Program effectiveness

The Cemetery and Grave Marker Maintenance Program contributes to the achievement of the overall Canada Remembers outcomes. Over the past four years the focus for the Cemetery and Grave Marker Maintenance Program has been on the backlog project.

The Cemetery and Grave Marker Maintenance Program falls under the general Canada Remembers Program Performance Information Profile. Canada Remembers Program activities ensure that those who served in Canada’s military efforts are honoured and that the memory of their sacrifices and achievements is preserved. Specific activities include ceremonies and events, honours and awards, and the presentation and perpetual care of memorials, cemeteries and grave markers.

Immediate outcome: Veterans and those who died in service are publicly acknowledged

The Cemetery and Grave Marker Maintenance Program publicly acknowledges Veterans who died through the care and maintenance of military grave markers across Canada. The evaluation finds that VAC Commemoration staff are committed to ensuring that the program effectively honours Veterans and those who died in service and that the memory of their achievements and sacrifices is preserved.

Results from the *Attitudes Towards Remembrance and Veterans' Week 2020 Survey* indicate that 64% of Canadians are satisfied with “how Veterans Affairs Canada recognizes and honours Canadian Veterans and those who died in service through the presentation and care of memorials, cemeteries and grave markers”. Satisfaction rates for respondents to this question ranged between 59-64% during the evaluation scope period. The target for this performance measure is 65%. There is no additional information to draw any conclusions on this statement. The question is not specific to cemeteries and grave marker maintenance (e.g., there is reference to memorials as well). Therefore, the evaluation team is unable to determine to what degree cemeteries and grave marker maintenance contributes to or contradicts this satisfaction rate.

Immediate outcome: Canadians are aware of, and value, the contributions of Veterans and those who died in service

Again, the immediate outcome is tied to the overall Canada Remembers initiatives and the evaluation team is not able to isolate the performance measures specifically to the Cemetery and Grave Marker Maintenance Program.

The *Attitudes Towards Remembrance and Veterans' Week Survey* is used to measure the immediate outcome of the program. The survey determines the percentage of Canadians who agree that VAC's remembrance program¹⁷ effectively honours Veterans and those who died in service and preserves the memory of their achievements and sacrifices. Over the evaluation scope period, 70-74% of Canadians surveyed agreed with this statement. The performance target for this indicator is 80%.

The value Canadians (including family members) place on the maintenance of Veteran graves is evidenced by the significant increase in calls to the public grave marker maintenance reporting phone line (Table 7 – Total enquiries for grave marker maintenance from general public, section 3.1.2.2). Enquiries have more than tripled over the period of the evaluation.

¹⁷ Remembrance Program is described to survey participants as including ceremonies, learning resources, funding for projects, presentation/care of memorials and cemeteries plus issuance and replacement of medals.

The Department uses web analytics to measure web page activity within the VAC website. Over the period of the evaluation, between 3 million and 3.5 million visits were made per year to VAC’s main memorial and cemetery web pages. The evaluation team notes that visits have decreased between 2017-18 (3,554,090) and 2020-21 (2,949,115). Web activity will fluctuate in correlation with significant anniversary events (e.g., the 100th anniversary of Vimy Ridge in 2017). Though the Canada Remembers Performance Information Profile uses overall web page visits as an indicator of success for the Cemetery and Grave Marker Maintenance Program, it may not be the best measure as the overall numbers do not correlate to click-throughs to the Program’s web page. Table 9 below, shows a more accurate representation of the number of visits to the Grave Marker Maintenance web page.

Table 9 – Visits to Grave Marker Maintenance Program web page

Fiscal year	Web page views
2017-18	6,272
2018-19	5,170
2019-20	3,431
2020-21	4,705

Source: VAC Communications

Suggestions from VAC’s National Client Survey responders (2,618) on how to raise awareness of VAC commemorative initiatives include the use of social media (55%), local organizations and community groups (41%), and through schools (40%). Though comments are general in nature to commemorative initiatives, the top two suggestions could reasonably be applicable to the Cemetery and Grave Marker Maintenance Program.

Intermediate outcome:	The memory of the achievements and sacrifices of Canadian Veterans and those who died in service is preserved
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The Cemetery and Grave Marker Maintenance Program contributes to the overall Canada Remembers intermediate outcome through the preservation of Veteran graves and two departmental cemeteries.

The 2017 evaluation found that the Cemetery and Grave Marker Maintenance Program had a significant maintenance backlog and insufficient funding allocated to address the repairs. Additional funding provided in 2018 has enabled the program area to conduct a project to reduce the backlog. As of January 2022, the project is on target to complete the backlog repairs as well as additional repair work discovered during the course of the project. The results of the backlog project are further elaborated on later in this section.

Ultimate outcome: Canadians remember and appreciate Veterans and those who died in service

Ultimate outcomes are generally described as effecting a change in the state of a target population. The Cemetery and Grave Marker Maintenance Program contributes to the overall Canada Remembers ultimate outcome by providing locations for family and the public to visit and remember deceased Veterans. Cemeteries provide an opportunity for the families and the public to honour Veterans on their own time and in numerous locations across the country.

In 2020-21, 71% of Canadians surveyed through the *Attitudes Towards Remembrance and Veterans' Week 2020 Survey* indicated that they make an effort to demonstrate appreciation by wearing a poppy, watching a remembrance ceremony on TV, attending a ceremony, participating via social media, or participating in another activity to remember. Visiting a cemetery is not specifically mentioned in this survey question.

Ultimate outcome: Veterans and those who died in service are honoured

The VAC 2020 National Client Survey collected data on the satisfaction with VAC's commemoration initiatives¹⁸ and the way they honour those who served. Overall, 71% of respondents were satisfied (down 5% from 2017-18). Younger Veterans (under 40) and Indigenous responders were less likely to be satisfied, while older Veterans, women, and French-speaking responders were more likely to be satisfied with VAC commemorative initiatives. The evaluation team is unable to provide additional information as to the reason for the difference in opinions, or to what extent cemeteries and grave marker maintenance may affect the response rates. The target for this measure is 80%.

Though not specific to Cemetery and Grave Marker Maintenance, 73% of Canadians surveyed through the *Attitudes Towards Remembrance and Veterans' Week 2020 Survey* agree that VAC's remembrance program effectively honours Veterans and those who died in service. The target for this measure is 80%.

Both measurements have consistent results from 2017-18 through 2020-21. The evaluation team is unable to speak to the rationale of Canadian and Veteran opinions on remembrance initiatives, and to what degree cemeteries and grave makers contribute to these rankings. However, the level of public opinion on the satisfaction with VAC's commemorative initiatives indicates that there is room for improvement in informing Canadians on the work completed in the area of cemetery and grave marker maintenance, especially in the last four years.

18 Commemorative initiatives are described to survey participants as including ceremonies, learning resources, funding for community projects, cemetery and Veterans grave marker maintenance.

4.1.2.1 Service standards

Internal reporting indicates that public inquiries regarding the need for care and maintenance to Veteran graves are being responded to within VAC's five-day service standard almost 100% of the time. Additionally, the current service standard for required grave marker maintenance action is that work be completed within 12 months of the request. Internal reporting shows this standard was met 90-100% of the time between 2017-18 and 2020-21 (see Table 10).

Table 10 – Cemetery and Grave Marker Maintenance public enquiries service standards

Fiscal year	Response to enquiry within 5 day standard	Maintenance completed within 1 year standard ¹⁹
2017-18	97%	98%
2018-19	100%	90%
2019-20	100%	100%
2020-21	99%	100%

Source: VAC Commemoration Division

4.1.2.2 Success of the grave marker repair backlog project

The Program Area's commitment to success is evident in the work over the last four years to eliminate the backlog of grave marker repairs, especially during a worldwide pandemic. Project funding of \$24.4 million enabled Commemoration to bring on additional temporary staff and provide additional funding to the Commonwealth War Graves Commission to perform grave marker inspections and repairs.

Interview results and project reporting indicate that the backlog of repairs is being sufficiently addressed. Additional funding provided to VAC for the project is allowing the Program Area to address approximately 57,000 repairs plus an additional 37,000 maintenance repair issues discovered due to the increased project inspections. For comparison, the total number of repairs completed in the previous evaluation four-year period (2012-13 to 2015-16) was 13,388.

The additional inspections and corrective actions could not have occurred within the pre-project program funding level (\$1.25 million). Though the types of repairs were not tracked for the project, interviews suggest early intervention may have averted future maintenance issues (i.e., fixing a problem before it grows larger and becomes a costly

¹⁹ Processing time for all VAC applications/requests is counted from the time VAC receives all required supporting information from the applicant submitting the request. Information required from other parties, departments, agencies, etc. is included in the turn-around time.

expenditure). The additional repair work completed with the funding provided could be considered a positive unintended impact, as it was not part of the original project plan.

The backlog project is focusing on identifying and completing repair work. On a go forward basis, collecting and reviewing additional performance information could support program management and decision making and inform future evaluations. For example:

- Number of grave markers inspected;
- Number of grave markers requiring repair work; and
- Repair type (e.g., cleaning, alignment, replacement).

Details such as those noted above could help inform project cycles and resource needs. The backlog project is further elaborated on in section 5.2.1, Grave marker maintenance backlog project.

OPPORTUNITY – There is an opportunity for VAC to track and measure the success of the Cemetery and Grave Marker Maintenance Program separately from the overall Canada Remembers Program. As the backlog project concludes, measuring targeted performance information would be helpful for future program management and decision making, as current measures are general in nature and encompass overall remembrance initiatives.

4.2 Unintended impacts

The deadline for submitting a means tested funeral and burial application may unintentionally pose a barrier for some families/estates attempting to access the Funeral and Burial Program. According to the *2005 Veterans Burial Regulations*, no financial assistance is payable [for last sickness, funeral, burial and cremation costs] “unless an application is made within one year after the date that the remains of the deceased person become available for interment”. In contrast, an application for funeral and burial benefits due to a service-related condition (matter of right) has no deadline.

A review of other VAC programs and benefits indicates application deadlines range from six months to “no deadline”. Many VAC programs provide benefits to Veterans on a go-forward basis and recipients do not have out-of-pocket expenses. However, VAC programs and benefits that have a reimbursement component similar to the Funeral and Burial Program (like Treatment Benefits and the Veterans Independence Program) generally give applicants 18 months to apply for reimbursement.²⁰

20 The *Veterans Health Care Regulations* (section 34.1) state the time limits for an eligible person to obtain reimbursement or payment of expenditures incurred to meet a health need. Examples of services eligible for reimbursement under Treatment Benefits include supplementary (travel) benefits, ambulance services, and medical examination costs.

The evaluation reviewed practices outside the Department for guidance on what might constitute a more suitable application deadline for the Funeral and Burial Program. An examination of foreign departments of Veterans affairs programming revealed that families/estates in other allied countries have between three months (United Kingdom) and an unlimited time (New Zealand) to request reimbursement for funeral and burial expenses.²¹ Contrast this with the most recent Last Post Fund annual report wherein it was recommended that the application period be increased to at least three years to provide a more compassionate approach.

According to interviews with Last Post Fund stakeholders and ad-hoc statistics captured by the organization, there are approximately 50 applications received annually that are beyond the one-year deadline. It was also noted that there are instances where grieving families struggle with managing paperwork and applications in the first-year post death. Interviews indicate it is still too early to tell whether the current COVID-19 pandemic will have any affect on late applications in 2021-22. Counsellors with the Last Post Fund indicated minimal impact on funerals due to the pandemic, with some celebrations for life being impacted (due to restrictions on attendance numbers).

Given that the Last Post Fund favourable decision rate is approximately 50% for the means-test application stream, the evaluation team estimates that an additional 25 applications may be approved annually if the one-year deadline is relaxed. Considering the maximum eligible amount of \$7,376, the total financial impact of such a change has an upper estimate of \$184,400 per year.

OPPORTUNITY - The evaluation finds that there is an opportunity to better align the Funeral and Burial Program application deadline with other VAC reimbursement programs. Additional program costs would be (comparatively) low, while the benefit to individual Veterans' families and next of kin could be impactful. This opportunity should be taken into consideration the next time revisions are made to the *Veterans Burial Regulations*.

21 Note: most foreign departments of Veterans affairs do not offer means-test eligibility for funeral and burial expenses (they require a link to pensioned/service injury as primary eligibility). The United States does provide for a non-service-connected burial allowance as long as an application is made within 2 years after the Veteran's burial or cremation.

5.0 Program efficiency

The evaluation examined program efficiency and economy for both the Funeral and Burial Program and the Cemetery and Grave Marker Maintenance Program.

The Funeral and Burial Program has relevant guidance documents and quality assurance practices in place. Steps have been taken to ensure VAC is proactively sharing potential program recipients with the Last Post Fund. Some challenges remain with data consistency and communication between the organizations.

The current base level funding for the Cemetery and Grave Marker Maintenance Program is not sufficient to provide care and maintenance to the current inventory of Veteran grave markers, and two departmental cemeteries.

5.1 Funeral and Burial Program efficiency

Individuals requesting Funeral and Burial funding typically enter the program through one of two streams:

- A family member/executor/concerned party calls the Last Post Fund directly to inquire about the program and ask about eligibility; or
- The Last Post Fund is notified of a Veteran's passing through a VAC-generated work item or specialized report which then prompts the Last Post Fund to make contact with the family to inform them about the program.

According to survey responses from the Last Post Fund Client Survey, approximately half of the Funeral and Burial applicants surveyed learned about the program from VAC, while others became aware of the program through a funeral home or family/friends.

5.1.1 Funeral and Burial communication

As a result of COVID-19 travel protocols, the evaluation team was not able to observe Last Post Fund frontline telephone interactions with clients to determine efficiency. The team could not review recorded phone calls (as done in previous evaluations) as a change in telephone service providers has left the Last Post Fund without the ability to record telephone calls. Interviews and feedback through the Last Post Fund Client Survey suggest that clients appreciate direct communication with officers for several reasons:

1. A conversation allows a Last Post Fund counsellor to quickly assess a client's situation and to collect information necessary for starting the application process.
2. Explaining eligibility criteria directly allows the potential client to quickly determine if they may be eligible for the program. Interviewees noted, this has helped reduce claims that have no potential for approval (statistics are not kept on clients who do not continue with the application process).
3. Clients are often grieving the loss of a loved one and appreciate the one-on-one contact with Last Post Fund counsellors who can answer questions quickly.

5.1.2 Turn-around times

The evaluation finds that the current standard for means-tested Funeral and Burial benefits is being met. As Table 13 indicates, decisions were made within thirty days between 89% - 94% of the time over the period of the evaluation (target 80%).

Table 11 – Means-tested funeral and burial benefit decisions from 2017-18 to 2020-21²²

Year	Q1	Q2	Q3	Q4	Total decisions made	Total means-tested decisions made within 30 days	Percent of decisions made within 30 Day standard
2017-18	403	393	352	508	1,656	1,468	89%
2018-19	430	324	358	434	1,546	1,446	94%
2019-20	330	331	331	367	1,359	1,028	89%
2020-21	264	142	308	295	1,009	934	93%

Source: VAC Commemorations

There are no service standards published for Funeral and Burial matter of right decisions. Matter of right decisions are made by VAC adjudicators responsible for rendering decisions on VAC Disability Benefits (within the Service Delivery branch of the Department). Matter of right decisions are not prioritized and statistics on turn-around times are not kept separately from regular Disability Benefit decisions. Interviews with VAC and Last Post Fund staff indicate that matter of right decisions sometimes take up to one year to complete, meaning family members or next-of-kin must wait for reimbursement of out-of-pocket expenses related to a Veteran's burial (which may total in the thousands of dollars).

²² Processing time for all VAC applications/requests is counted from the time the Department receives all required supporting information from the person submitting the application/request. Information required from other parties, departments, agencies, etc. is included in the turnaround time.

5.1.3 VAC notification of death

When VAC is notified of a Veteran's death, business processes indicate that a work item should be sent to the Last Post Fund for information purposes. As a result of the 2017 *Evaluation of Commemorative Benefits and Services*, the Funeral and Burial Program area also sends ad-hoc reports to the Last Post Fund indicating:

- Veterans who died and were in receipt of the War Veterans Allowance. The War Veterans Allowance is a means-tested program (higher likelihood that these clients will be approved for Funeral and Burial benefits under means-tested eligibility);
- Veterans who were homeless at the time of death (again likelihood for approval under the financial means-tested eligibility); or
- had a matter of right decision made (which would allow for automatic eligibility for the Funeral and Burial program as they died from their service-related condition).

The evaluation team reviewed copies of the reports that are sent to the Last Post Fund. Analysis indicates they do not contain a fulsome list of all deaths within these three categories. As a result of this discovery, and to ensure all Veterans with a higher chance of eligibility for benefits are forwarded to the Last Post Fund for contact, the evaluation team reached out to VAC's internal statistics unit to better understand the reporting and possible areas of discrepancy. The internal reports are now being reviewed by relevant departmental areas to address the issue.

5.1.4 Analysis of client data

To further support the evaluation, data was requested from VAC's Statistics Unit to analyze all Veteran deaths from 1 April 2017 to 31 March 2021, as well as all decisions made by the Last Post Fund over that same time period. The purpose of this data review was to:

- ensure the Funeral and Burial Program is reaching the appropriate Veterans/estates;
- compare statistics relating to matter of right eligibility decisions made by VAC and payment decisions relating to matter of right made by the Last Post Fund; and
- assess program reach for high-risk groups such as War Veterans Allowance recipients and homeless Veterans (at the time of death).

The Last Post Fund is the administrator of the Funeral and Burial Program and collects program data. This data is not included within VAC's system of record (Client Service

Delivery Network/GC Case). Because of this, the evaluation team was not able to reconcile all data received from Last Post Fund to VAC data. Since there are two systems involved, and point in time can impact the data entered, there are some inconsistencies due to the following:

(1) a Veteran could have died within the specified time frame and not have had a decision rendered by the Last Post Fund within the same time frame; or

(2) the Last Post Fund is able to make decisions based on financial need for Veterans who may not already be in receipt of a benefit from VAC (and thus wouldn't be reflected within the Veteran death file prepared by VAC's Statistics Unit).

Despite inconsistencies, the evaluation team was able to analyze 2,452 Veteran files²³ relating to the Funeral and Burial decision-making process. The analysis revealed that VAC rendered 518 matter of right decisions within the scope of the evaluation, however, in 102 instances, a corresponding payment was not shown in the Last Post Fund data file. The evaluation team provided the Last Post Fund with a sample of 30 files to review to determine why a payment was not made. Of the 30 sample files;

- sixteen had no payment as the next of kin/estate did not proceed with an application for reimbursement;
- eight cases were determined to have been paid by either the Last Post Fund (error in system dates) or DND (payment by DND due to death during service); and
- six cases were not actioned by the Last Post Fund.

To ensure the Last Post Fund has the ability to appropriately address all matter of right decisions, VAC sends ad-hoc reports listing favourable matter of right files; however, as noted in section 5.1.3, VAC death notification process, there are omissions in this report. The evaluation team was unable to follow the communication trail between VAC and the Last Post Fund, and therefore could not determine where the breakdown in the notification process is occurring.

VAC released an updated business process for Matter of Right Administrative Death Rulings for VAC's Funeral and Burial Program on 31 October 2021. Additional guidance is provided around sharing work items with the Last Post Fund regarding matter of right decisions. Due to the timing of the business process release, the evaluation team is not able to comment on how the business process has impacted the matter of right process.

²³ The 2,452 files contain information on Veterans who were clients of VAC at the time of death (with a deceased date between 1 April 2017 and 31 March 2020) and who had a subsequent Last Post Fund decision. The evaluation team was unable to assess Veterans who weren't previously clients of VAC, as the Department does not have information on non-client Veterans.

OPPORTUNITY – The evaluation finds that there is an opportunity to monitor how the business process is working to ensure that the correct information is going to the Last Post Fund and that matter of right files are being actioned appropriately.

5.2 Cemetery and Grave Marker Maintenance Program efficiency

Cemetery and Grave Marker Maintenance Program efforts shifted from normal operations to the grave marker maintenance backlog project during the period of the evaluation. This shift included additional temporary staff to facilitate grave marker inspections and to manage marker maintenance. Accordingly, the evaluation concentrated on the efficiency of the project.

5.2.1 Grave marker maintenance backlog project

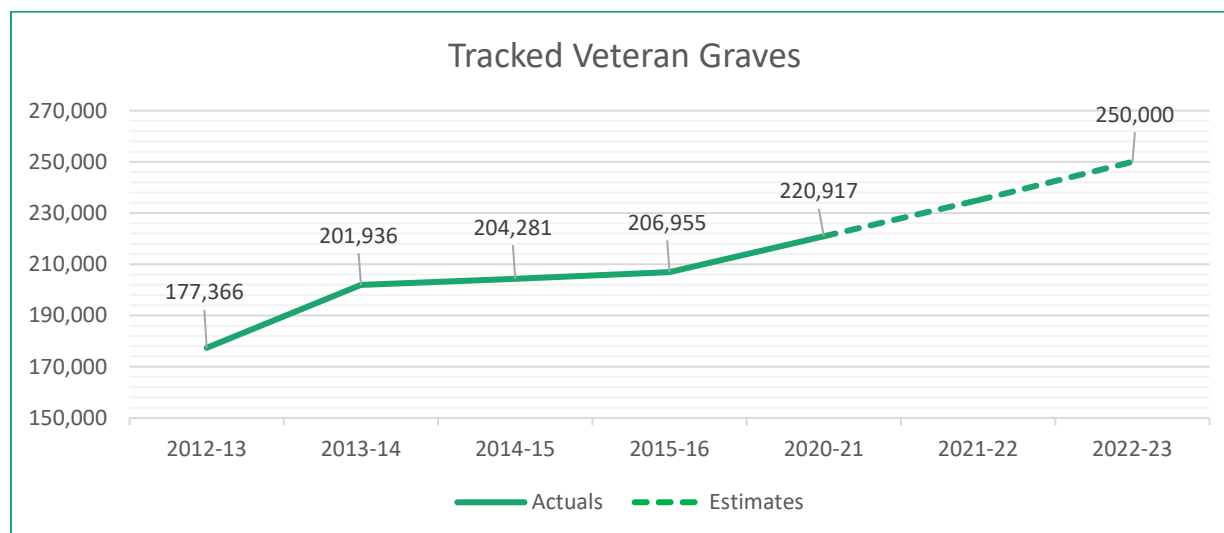
5.2.1.1 Background – lead up to the backlog project

To understand why the backlog project was necessary, it is important to understand how the backlog of repairs became a concern. Research points to a 2002 decision to reduce VAC's national cemetery and grave marker maintenance budget (beginning in 2003) from approximately \$5 million to \$1 million. At the time, VAC had no tracking system to accurately account for graves requiring maintenance and their locations, therefore it was difficult to make a case that the full \$5 million was required.

To address concerns around accurate accounting for VAC administered grave markers, the Department introduced the first iteration of the Canada Remembers Grave Tracking system in 2004. By 2009, the program budget had increased slightly to \$1.2 million and has remained unchanged at approximately \$1.25 million (current base budget).

While the program budget has remained consistent, the number of graves tracked and requiring maintenance in the tracking system has risen substantially. The latest version of the Canada Remembers Grave Tracking system contains information on more than 220,000 graves, with information on approximately 30,000 additional graves currently being entered. See Figure 2 for grave marker inventory actual and forecasted growth between 2013 and 2023.

Figure 2 – Grave marker inventory actual and forecasted growth (2013-23)



Source: VAC Commemorations *Note: approximately 30,000 additional grave markers are in the process of being added to the inventory (expected to be complete by the end of the backlog project in 2023). Data from 2016-17 to 2019-20 is not available.

As the number of grave markers under VAC responsibility continued to grow, the program area adopted a 12-year inspection and maintenance cycle (2011). This cycle was developed in correlation with the reduced funding post 2003 rather than as a best practice for maintaining grave markers. Interviews suggest that there was difficulty maintaining all grave markers within the 12-year cycle. The long inspection cycle coupled with insufficient funding, as identified in the 2017 *Evaluation of Commemorative Benefits and Services*, resulted in a significant backlog of outstanding Veteran grave marker maintenance (as of 2016, more than 45,000 Veteran grave markers in Canada required maintenance).

5.2.1.2 Implementation of the backlog project

The 2017 *Evaluation of Commemorative Benefits and Services* found that the funds allocated to the Cemetery and Grave Marker Maintenance Program were insufficient to address known required repairs and that only a portion of the required maintenance could be completed each year. Consequently, the evaluation recommended that “the Director General of Commemoration put measures in place to reduce the backlog of outstanding Veteran grave marker maintenance, with an increased focus on maintenance items such as inscription legibility, grave marker replacements and foundation repairs”.

As a result of the evaluation recommendations, Budget 2018 allocated an additional investment of \$24.4 million over five years to address urgently needed repairs to 45,000 graves requiring 57,000 maintenance actions (some graves require more than one type

of repair). With funding in place, the grave marker maintenance backlog project began on 1 April 2018.

5.2.1.3 Project efficiency

A progress tracker was developed for the backlog project to track work completed as a result of the increased funds. The tracker is housed on VAC's external website and indicates that 57,179 repairs will be completed between 2018 and 2023. As of March 2021, 59.3% of the repairs have been completed (as shown in Table 12 below).

Table 12 – Total repairs completed by fiscal year (2018-22)

Fiscal year	Number of repairs completed	Rolling percentage complete
April 2018 – March 2019	12,141	21%
April 2019 – March 2020	13,569	45%
April 2020 – March 2021	8,185	59%
Planned for 2021-22	8,804*	75%*

Source: VAC Commemoration, * COVID-19 restrictions may impact these numbers. Actual data will be available by May 2022.

The evaluation finds that the Department is on track to complete backlog repairs within the five-year project timeline pending delays due to compounding impacts of the pandemic including procurement, contracting, travel, and human resource challenges. The breakdown of repairs completed as part of the project is shown in Table 13. The table shows a point in time implementation of the project. Grave marker inspection and maintenance work is conducted by region/zone, therefore some provinces may be targeted for work later in the project period, while some areas were addressed earlier.

Table 13 – Project repairs completed by province/territory

Province or territory	Repair backlog as of 1 April 2018	Total backlog repairs completed as of 31 March 2021	Total percentage backlog repairs completed as of 31 March 2021	Projected backlog of repairs to be completed in 2021-22*	Total Projected Completion by Year End FY 2021-22
Newfoundland	1,070	588	54.9%	102	64.4%
Nova Scotia	6,649	3,292	49.5%	1,401	70.5%
Prince Edward Island	996	410	41.2%	490	90.3%
New Brunswick	5,813	1,927	33.1%	1,029	50.8%
Québec	2,619	2,002	76%	158	82.5%

Ontario	25,505	17,769	69.7%	2,082	77.8%
Manitoba	2,527	1,092	43.2%	896	78.6%
Saskatchewan	2,286	875	38.3%	623	65.5%
Alberta	4,702	3,322	70.7%	646	84.3%
British Columbia	5,000	2,634	52.7%	1,365	80.1%
Yukon, North West Territories, Nunavut	12	0	0.0%	12	100%
Total	57,179	33,911	59.3%	8,804	74.7%

Source: AED analysis of project On-line Data Tracker
 *As of 31 December 2021

Further, since the project began, approximately 37,000 additional repairs have been completed, as identified during the backlog project inspection process. These repairs are not included in the table above and are tracked separately from the project.

In order to facilitate timely inspections for the backlog project, VAC amended the Commonwealth War Graves Commission memorandum of agreement to give the Commission responsibility for all grave marker inspections and repairs in the province of Ontario.²⁴ The remaining Veteran grave markers in Canada are the responsibility of the VAC inspection team.²⁵

5.2.2 Efficiency of Grave Marker Maintenance Program tools and supports

The Cemetery and Grave Marker Maintenance Program has several tools and supports in place to aid in the delivery of the program. Principally, there is a detailed National Technical Manual used to support the inspection and maintenance of grave markers, and a grave marker database system to track the information and status of Veteran graves in the inspection/maintenance cycle. In addition, individuals responsible for inspecting Veteran graves have been issued phones and cameras to help document inspections. The evaluation finds that the tools required to support inspections are evolving, and that changes have been made to aid staff who conduct field inspections (e.g., satellite phones for safety when inspecting in remote areas, upgraded rental vehicles capable of traversing rugged terrain, and access to proper protective clothing/footwear). A review of documentation and interview results indicate there are areas where improvements could be made to support a more efficient grave marker inspection process. Specifically:

- Review the current technical manual (dated 2005) for any required updates such as enhanced cleaning techniques, consideration to Indigenous land regulations

²⁴ The Veteran grave markers in Ontario equate to approximately 40% of the total tracked grave inventory.

²⁵ Additional human resources were temporarily allocated from within the Department to the VAC project team. These resources will be retained for the duration of the project to ensure VAC can complete all inspections outside Ontario.

and inclusion of traditional Indigenous names and symbols, differences in provincial burial regulations, evolving environmental practices, and links to other relevant policies/procedures.²⁶

- Take into consideration the unique health and safety situations to consider, given the number and remote location of some graves (e.g., rugged terrain and wildlife).
- Consider enabling the grave inspection team with better technology (e.g., tablets) to enhance the efficiency of capturing and uploading relevant information into the Canada Remembers Grave Tracking system. Use of technology with access to the VAC system and database during the inspection process would eliminate the need to document inspections by hand, then complete data entry into the system at a later date. Producing an immediate digitized file would also eliminate the need for thousands of pages of paper checklists annually.

5.2.3 Program response to grave maintenance enquiries

As indicated in section 4.1.2.1, the evaluation finds that turn-around times for responding to public enquiries regarding cemetery and grave marker maintenance are also meeting published standards. Enquiries are being responded to within 5 days 97% to 100% of the time (target 90%) and repairs/maintenance is occurring within 12 months 90% to 100% of the time (target 90%).

5.2.4 Grave Marker Maintenance Program quality assurance

Like the Funeral and Burial Program, contractors engaged to conduct grave marker maintenance must also provide photographic evidence of the work they complete. Given the thousands of maintenance issues addressed each year, the evaluation finds this to be an efficient form of quality assurance rather than a physical inspection that maintenance work has been completed.

Program guidance and supporting documents regarding the operations and maintenance of the two Departmental cemeteries will be discussed in section 6.2.3, Departmental cemeteries.

²⁶ The technical manual is used not only as a tool to guide the technical aspects of the inspection/maintenance, but also as a training tool. Additionally, the manual supports the Last Post Fund and contractors in the installation/maintenance of grave markers.

6.0 Program economy

Eligible individual funeral and burial benefit amounts and Funeral and Burial Program administration costs are considered appropriate. The current base level funding for the Cemetery and Grave Marker Maintenance Program is not sufficient to provide adequate care and maintenance to Veteran grave markers and two departmental cemeteries.

6.1 Funeral and Burial Program – operating and administration efforts

The cost of funerals and burials can vary, depending on personal preference and location. The eligible Funeral and Burial benefit amounts are deemed to be appropriate. From 2017-18 to 2020-21, average funding approved per case (\$6,540) is under the maximum eligible amount of \$7,376. Feedback from interviewees indicates funding is sufficient, and there are no indications from Last Post Fund survey respondents that the funding is insufficient.

Similar to the decrease in Funeral and Burial Program recipients, the program expenditures have decreased between 2017-18 and 2020-21. Overall, program expenditures have declined 45% over this period.

Table 14 – Last Post Fund expenditures

Expenditure type	2017-18	2018-19	2019-20	2020-21
Funeral and Burial Program	\$7,633,053	\$6,166,121	\$4,956,165	\$4,204,980
Unmarked Grave Program	\$386,287	\$672,539	\$830,270	\$880,110
Administration	\$1,809,123	\$1,776,410	\$1,489,827	\$1,314,547
Total	\$9,828,463	\$8,615,070	\$7,276,262	\$6,399,637
Administrative cost	18.4%	20.6%	20.5%	20.5%

Source: AED analysis of Last Post Fund financial data.

As can be seen in Table 14, the Last Post Fund administrative costs range from 18% to 20% annually. The evaluation team considers this range appropriate given the organizations efforts to reduce operating costs in previous years, while maintaining service standards. Furthermore, a base level of administrative support is required in order to deliver a hands-on program in order to ensure care, compassion, and respect during a significant life event. The evaluation finds that the Last Post Fund provides

expertise in administering the program as well as maintaining relationships across the country with Last Post Fund branches, funeral homes, and grave marker suppliers.

Traditionally, VAC used a standard model to distribute salary and operations and maintenance (O&M) costs across Commemoration programs. This model was based on percentage allocation. During the evaluation period the way that administrative costs are allocated switched to a direct allocation of costs (salary and O&M) tied to program level activity codes. It is expected that this new model will be more accurate and will enable a more thorough trend analysis in the future.

During the first nine months of fiscal year 2021-22 (1 April 2021 to 31 December 31 2021), the Last Post Fund approved 595 unmarked grave applications. This compares to 605 for the *entire* 2020-21 fiscal year. An additional 840 applications are pending Last Post Fund review.²⁷

The Last Post Fund is forecasting approval of approximately 980 unmarked grave applications in 2022-23. To put this into perspective, this is more than triple the number approved in 2016-17. Approval levels should continue to be monitored to ensure adequate funding is available.

6.2 Cemetery and Grave Marker Maintenance Program – operating and administration efforts

Administrative and operating costs for the Cemetery and Grave Marker Maintenance Program can be broken into two streams: costs associated with the inspection and maintenance of graves (backlog project) and costs associated with the operation of VAC owned cemeteries.

6.2.1 Backlog project operating and administration

As discussed in section 4.1.2.2, the backlog project is trending to be on time and on budget with a completion date of March 2023. Financial expenditures show that approximately \$14.27 million of the \$24.4 million project budget was spent as of 31 March 2021.

6.2.2 Post backlog project

While five-year funding for the backlog project has allowed the grave marker maintenance team to reduce the backlog of repairs significantly, maintaining an adequate inspection cycle post-project will be challenging. The evaluation finds that the current \$1.25 million allocated to the Cemetery and Grave Marker Maintenance Program is insufficient to prevent a future maintenance backlog. As per the

²⁷ As of January 2022.

departmental responsibilities and legislative requirements identified in section 3.2, VAC has an obligation to maintain Veteran grave markers placed by the department in perpetuity. Based on current funding levels and associated inspection cycle, there is a risk of not adequately fulfilling this obligation.

The program's current funding reference level has not changed substantially since 2009, yet the number of graves VAC is maintaining has grown significantly over that period.²⁸ The number of graves tracked and maintained will grow more than 40% (from 177,366 to 250,000²⁹) over the ten-year period 2012-13 to 2022-23. In addition, a portion of the program funding (approximate 14%) is dedicated to the operation of two VAC owned cemeteries (see section 6.2.3 for more information).

For the duration of the backlog project, the Commonwealth War Graves Commission contract was amended in order to divide the workload. During the project the Commonwealth War Graves Commission is responsible for inspecting and coordinating maintenance of 30% of the grave marker inventory at a cost of up to \$1.85 million annually. This is more than the total Cemetery and Grave Marker Maintenance budget for the remaining 70% of the grave marker inventory, plus the care and maintenance of the two departmental cemeteries (\$1.25 million).

Interviews conducted with Cemetery and Grave Marker Maintenance staff, representatives of the Commonwealth War Graves Commission, and Commemoration Division management indicate that returning to the financial status quo after the backlog project will result in a situation where grave markers cannot be inspected and maintained within the current 12-year cycle. Further, the 12-year inspection cycle itself was adopted in response to funding levels, not as a best practice. The Commonwealth War Graves Commission currently inspects the graves it is responsible for on a 6-year basis. Interviews suggest that inspections should occur (optimally) somewhere between the 6–12-year mark (the Commonwealth War Graves Commission is exploring moving to an 8-year cycle).

Recommendation #1

It is recommended that the Director General, Commemoration explore opportunities to seek ongoing funding to address the increasing cost of maintaining the grave marker inventory and to develop and implement an appropriate grave inspection/maintenance cycle.

²⁸ While funding levels have not changed, Canadian inflation has reduced the buying power of the dollar by 25% over the period 2009-2021.

²⁹ Forecast is based on an estimated 5,000 graves at Brookside Cemetery and 16,000 graves at the National Field of Honour that are yet to be entered into the grave tracking system. Additional graves discovered during inspections (e.g., Commonwealth War Graves Commission identified 307 undocumented graves during inspections in 2020-21), new Funeral and Burial cases, and estimates for unmarked graves that will be found by 2023 comprise the remainder of the forecast.

Management response: Veterans Affairs Canada agrees with this recommendation.

Action and rationale	Expected completion/ implementation date	Assistant Deputy Minister accountable for action
<p>Aligned with Government of Canada priorities, the expectations of Canadians, and to ensure the Department meets the continued need of the program, the Commemoration Division will explore opportunities to seek additional ongoing funding for the Cemetery and Grave Marker Maintenance Program to address inadequate resources following the end of the temporary funding for the five-year backlog project. In order to mitigate the risk of a significant backlog returning, the Division will also develop an appropriate grave marker inspection and maintenance cycle. As the inventory of graves continues to increase and maintenance costs continue to rise, best practices and efficiencies will be identified to mitigate these risks and to address priority needs within the allocated human and financial resources.</p>	<p>1 April 2023</p>	<p>Assistant Deputy Minister, Strategic Policy and Commemoration</p>

6.2.3 Departmental cemeteries

VAC owns and operates two Veterans cemeteries: Fort Massey Cemetery in Halifax, Nova Scotia and Veterans Cemetery (more commonly known as God’s Acre Cemetery) in Esquimalt, British Columbia. These two cemeteries and the buildings attached to them constitute the entirety of VAC real property owned and maintained in Canada.

The operation of Fort Massey Cemetery and God’s Acre Cemetery is funded through the Cemetery and Grave Marker Maintenance Program. Approximately 14% of the program’s \$1.25 million annual budget is allocated between the two cemeteries. However, during the period of the evaluation, additional funds from the program’s annual allotment were distributed to each cemetery for capital improvements (discussed in sections 6.2.3.1 and 6.2.3.2)

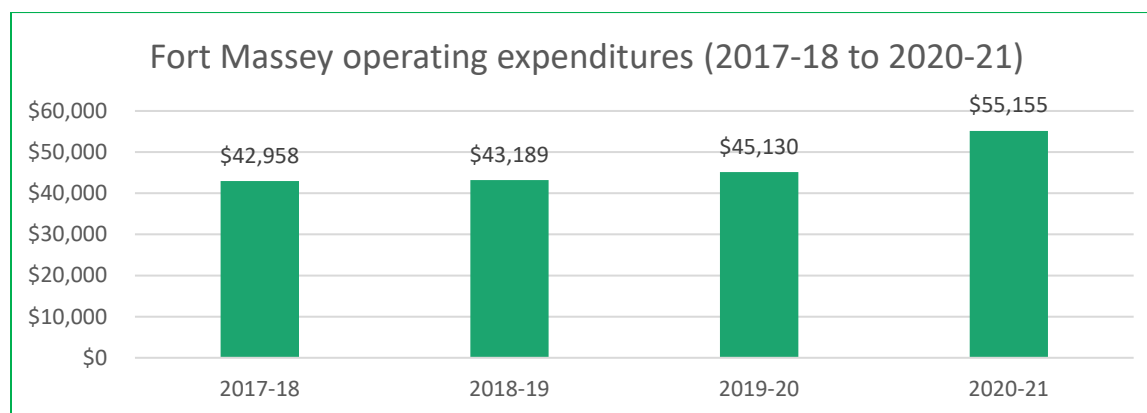
6.2.3.1 Fort Massey Cemetery

Located in Halifax, Fort Massey Cemetery is situated on 2.6 acres of land containing approximately 1,600 interments. As previously mentioned, the cemetery is closed to new burials, with the exception of spouses of buried Veterans. Within the cemetery, there are several historical/cultural assets including the Cross of Sacrifice, the Halifax

(Fort Massey) Memorial, and many historical grave markers (the cemetery dates back to 1778).

VAC contracts with a part-time caretaker to arrange spousal burials at Fort Massey (on rare occasions) and to oversee day-to-day operations at the cemetery. Public Services and Procurement Canada, under contract with VAC, tenders general maintenance, snow removal, and lawn care for the cemetery. As Figure 3 indicates, yearly operating expenditures throughout the evaluation period ranged from approximately \$43,000 to \$55,000.

Figure 3 – Fort Massey Cemetery operating expenditures



Source: AED analysis of program area data

While expenditures are relatively stable at Fort Massey, investment to prevent a retaining wall from collapsing accounted for \$18,000 in expenditures in 2020-21 and is forecasted to add approximately \$100,000 to operating costs in 2021-22.

Interviews and program documentation reveal that while Fort Massey Cemetery is essentially closed to new interments, several concerns have been identified that need to be addressed:

1. An operational plan does not exist for the cemetery. Annual/regular site inspections should be based on a formal plan.
2. There is difficulty finding people/companies with the expertise to maintain heritage markers at the site.
3. A heritage review and plan for presentation of the site to the public has not been updated since the early 2000s.
4. There may be up to 2,500 unmarked graves in the cemetery, however, the cemetery was established in the 1700s and there is uncertainty as to how many of those are Veteran graves.

While ongoing maintenance of the cemetery is relatively straight forward, when unexpected or larger projects must be undertaken, there is little room for additional expenses within the current annual allocation of \$1.25 million for the entire program.

6.2.3.2 God’s Acre Cemetery

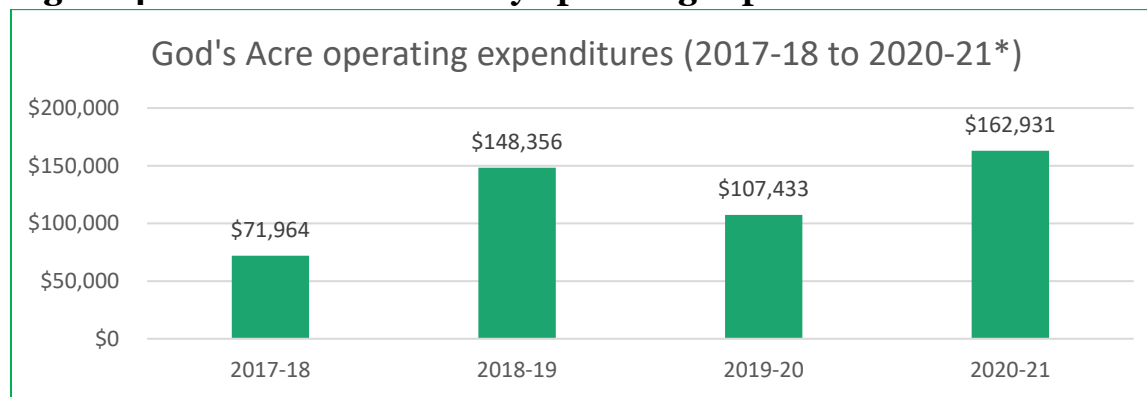
Cemetery operations at God’s Acre Cemetery in Esquimalt, British Columbia are more complex than at Fort Massey. God’s Acre is an active cemetery that has been in operation since 1868. More than 2,500 military personnel and their family members are buried on approximate 2.7 acres of land. The cemetery is part of the Esquimalt Naval Sites National Historic Site of Canada, a historic district that incorporates four important naval station sites that form a ring around Esquimalt harbor:

- Her Majesty’s Canadian (HMC) Dockyard;
- the former Royal Navy Hospital;
- the Veterans’ Cemetery (God’s Acre); and
- the Cole Island Magazine.

Like Fort Massey, God’s Acre has national historic value. A small chapel at the cemetery was designated as a Recognized Federal Heritage Building in 1996 because of its historical associations, its architecture, and environmental value. The chapel is still in use, with special permission, for marriages, christenings, memorial services, and other special events.

VAC contracts with a local caretaker to provide year-round maintenance services and to coordinate burials in the cemetery. Yearly operating expenditures at God’s Acre average approximately \$123,000 (including the caretaker’s salary). As Figure 4 shows, expenditures can fluctuate depending on additional maintenance and equipment needed (e.g., tree removal, updating sprinklers, maintenance equipment updates, etc.).

Figure 4 – God’s Acre Cemetery operating expenditures



*Excludes project expenditures to expand the cemetery and construct new buildings.

Source: AED analysis of program area data

In 2015, VAC began expanding God's Acre as the cemetery was nearing full capacity. The Department purchased a .65-acre piece of land adjacent to the cemetery to create a new Columbarium Garden with room for an additional 1,500 interment spaces. Project work was completed during the 2018-19 fiscal year (within the evaluation time frame) at a total cost of \$2.25 million (\$450,000 for land purchase and \$1.8 million for the Columbarium Garden).

A second project to replace the existing garage building and to repave roads and trails was completed in 2019-20 at a cost of \$1.5 million. The upgraded facilities were supposed to allow for on-site staffing to facilitate increased burials at the cemetery. However, health and safety concerns with the structure have restricted on-site activities. The evaluation finds that a thorough health and safety plan has not been completed for God's Acre nor has there been a plan developed that takes into consideration cemetery operations post-expansion. The evaluation team could find no evidence that formal policies have been developed to define who can be interred at God's Acre (e.g., Veterans versus family members), how plots are obtained and reserved (e.g., presale of lots) or plot pricing. In addition, no business processes are in place for the handling of funeral payments and the storing of cemetery information.

The evaluation also finds that, like Fort Massey Cemetery, there is no plan in place to protect the cultural and historical integrity of God's Acre. Interviews with staff point to a need for expertise in this area as the cemetery has been designated as a National Historic Site. In addition, there is a high standard set by the level of care of war dead graves and cemeteries in Europe.

Interviews and documentation review conclude that up-to-date operational plans do not exist for God's Acre Cemetery and Fort Massey Cemetery. Policies and procedures have not been created to formalize operations at each site. Therefore, the evaluation makes the following recommendations:

Recommendation #2

It is recommended that the Director General, Commemoration, conduct a comprehensive operations and maintenance review at God's Acre Cemetery in Esquimalt, British Columbia and Fort Massey Cemetery in Halifax, Nova Scotia. The review should identify areas where plans, policies, and procedures need to be formalized and take into consideration environmental and long-term preservation requirements.

Management response: Veterans Affairs Canada agrees with this recommendation.

Action and rationale	Expected completion/ implementation date	Assistant Deputy Minister accountable for action
To ensure the proper care and maintenance of the two Departmental cemeteries, Commemoration Division will conduct a comprehensive operations and maintenance review at God’s Acre Cemetery in Esquimalt, British Columbia and Fort Massey Cemetery in Halifax, Nova Scotia. Planning and preparation, including consultation, for the review will take place to ensure that adequate financial and human resources are in place to conduct the required work. The review will identify areas where plans, policies and procedures need to be formalized and consider environmental and long-term preservation requirements. The review will consider aspects including, but not limited to, roles and responsibilities, maintenance planning, health and safety and security.	31 March 2024	Assistant Deputy Minister, Strategic Policy and Commemoration

Recommendation #3

Building on recommendation #2, it is recommended that the Director General, Commemoration, develop and implement an operations and maintenance plan for God’s Acre Cemetery and Fort Massey Cemetery, and pursue stable long-term resources to allow for efficient implementation.

Management response: Veterans Affairs Canada agrees with this recommendation.

Action and rationale	Expected completion/ implementation date	Assistant Deputy Minister accountable for action
Building on the comprehensive review, Commemoration Division will develop an operations and maintenance plan for the two Departmental cemeteries and will pursue stable, long-term resources to allow implementation of the plan. Required resources will be identified to complete the work. The development of the plan will be guided by	31 March 2026	Assistant Deputy Minister, Strategic Policy and Commemoration

<p>the review and include clear direction, guidelines and templates, as required, based on policies and best practices and will be approved by Senior Management. The operations and maintenance plan will be foundational documents that allow the Department to achieve its mandate by maintaining cemeteries at the high standards Canadians expect when visiting these sites to honor Veterans.</p>		
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7.0 Conclusion

There is a continued need for both the Funeral and Burial Program and the Cemetery and Grave Marker Maintenance Program. While overall applications for Funeral and Burial benefits are decreasing, the number of unmarked Veteran graves being identified is growing. This is leading to an increased grave marker inventory which directly impacts the operation of the Cemetery and Grave Marker Maintenance Program and contributes to the ever-growing number of graves that need to be maintained.

VAC is mandated to promote recognition and remembrance of the achievements and sacrifices of those who served Canada in times of war, military conflict and peace. Public sentiment supports this component of VAC's mandate. Both the Funeral and Burial Program and the Cemetery and Grave Marker Maintenance Program contribute to VAC's mandate and to the achievement of the overall Canada Remembers outcomes. The programs align with Government of Canada priorities and the role/responsibilities of the Department.

Outcomes for both programs are being measured, though there are opportunities to collect targeted outcome data and feedback. There is an opportunity for VAC to track and measure the success of the Cemetery and Grave Marker Maintenance Program separately from the overall Canada Remembers program. Targeted information would be helpful in program management and decision making, as current measures are general in nature and encompass overall remembrance initiatives. Performance indicators could be developed specific to cemeteries and grave marker maintenance.

The Funeral and Burial Program and Grave Marker Maintenance Program have relevant guidance documents and quality assurance practices in place. However, updates are required to the National Technical Maintenance Manual to bring it in line with current best maintenance practices and changes with regards to marker inscriptions.

Since the last evaluation (conducted in 2017), steps have been taken to ensure VAC is proactively identifying Veterans who may be eligible for Funeral and Burial benefits. VAC is providing the Last Post Fund with information to conduct outreach with the estates of these Veterans, however, some challenges remain with data consistency and communication between the organizations. There is an opportunity to monitor how the business process is working to ensure that the correct information is going to the Last Post Fund and that matter of right files are being actioned appropriately.

Since receiving additional five-year funding in 2018, the Cemetery and Grave Marker Maintenance Program has focused on completing the grave marker maintenance

backlog project. The project is operating on budget and expected to be completed on time (2023). Additional inspections and corrective actions completed as a result of the project could not have occurred within existing program funding levels. The current base level funding for the Cemetery and Grave Marker Maintenance Program (and resulting 12-year inspection cycle) is not sufficient to provide timely care and maintenance to the current inventory of Veteran grave markers and two departmental cemeteries.

The two departmental cemeteries (God's Acre and Fort Massey) require ongoing maintenance which is a pressure on the Cemetery and Grave Marker Maintenance annual budget of \$1.25 million. Recent renovations and an expansion to God's Acre will extend the active life of the cemetery. However, there is a need to enhance burial policies to formalize operation procedures. Both God's Acre and Fort Massey require a comprehensive operations, maintenance, and preservation site review. They also require an operation and maintenance plan and the funding to implement the plan.

Appendix A – Evaluation matrix

Issues/questions	Funeral and Burial	Cemetery and GM	Indicators	Collection methods	Data sources
Relevance (Continued need for the program): Assessment of the extent to which the program continues to address a demonstrable need and is responsive to the needs of recipients.					
1. To what extent does the Program continue to address a demonstrable need, now and in the future?	x		<ul style="list-style-type: none"> Number of applicants and funded recipients. Number of denied applicants and reasons for denial. Forecast of population indicates future demand for the program. Key informant interviews indicate ongoing need for program 	<ul style="list-style-type: none"> Statistical Analysis Interviews 	<ul style="list-style-type: none"> Statistics/ Forecasting documents Research Directorate Private Contractor
		x	<ul style="list-style-type: none"> Number of graves requiring maintenance Grave inventory is static or increasing Public enquires/requests for grave marker maintenance. Unmarked graves estimates 	<ul style="list-style-type: none"> Statistical Analysis Interviews Documentation review 	<ul style="list-style-type: none"> Statistics/ Forecasting documents HO staff and private contractor Contractor/HO enquiries
2. To what extent is the Program responsive to the needs of recipients and target audiences?	x		<ul style="list-style-type: none"> Program rates allow for a dignified burial. Veterans with a financial need are receiving a dignified burial Veterans are receiving funeral and burial benefits through Matter of Right decisions. 	<ul style="list-style-type: none"> Document review Interviews Statistical Analysis File review 	<ul style="list-style-type: none"> Program documents (historical documents, central agency documents, definition dignified burial etc.). Administrative data Surveys (Attitudes Towards Remembrance, POR) HO staff and private contractor Statistics
		x	<ul style="list-style-type: none"> Veteran graves are being maintained consistently Inventory of grave marker repairs is being addressed Measures are in place to prevent future inventory. 	<ul style="list-style-type: none"> Interviews Document review Statistical Analysis Observation 	<ul style="list-style-type: none"> HO staff and external Government departments Program documents Statistics/forecasting documents Cemeteries (observation)

Issues/questions	Funeral and Burial	Cemetery and GM	Indicators	Collection methods	Data sources
Relevance (alignment with government and departmental priorities): Assessment of the linkages among program objectives and (i) federal priorities and (ii) departmental outcomes.					
3. To what extent is the Program aligned with federal government priorities and departmental strategic outcomes?	x	x	<ul style="list-style-type: none"> Extent to which the Program is aligned with departmental priorities. Extent to which the Program is aligned with federal priorities. 	<ul style="list-style-type: none"> Document review Interviews 	<ul style="list-style-type: none"> Departmental Plan DRR Federal budget Mandate letter Speech from Throne Central agency documents HO Staff Previous AED evaluations (where applicable)
Relevance (Alignment with federal and department roles and responsibilities): Assessment of the federal government's role and responsibilities in delivering the program.					
4. To what extent is the Program aligned with federal roles and responsibilities?	x	x	<ul style="list-style-type: none"> Evidence of a federal role and responsibility in the program area. 	<ul style="list-style-type: none"> Document review Interviews 	<ul style="list-style-type: none"> Legislation Regulations Speech from Throne Central agency documents Order in Council Previous AED evaluations
Performance (Effectiveness/Success): Assessment of the progress towards expected outcomes, with reference to performance targets, program reach, and program design, including the linkage and contribution of outputs to results.					
5. Have appropriate outcomes been identified and measured to determine program success? (Performance).	x	x	<ul style="list-style-type: none"> A program information profile (PIP) has been developed Program outcomes are relevant Evidence that the PIP is being utilized to support the program 	<ul style="list-style-type: none"> Document review Interviews 	<ul style="list-style-type: none"> Interviews with HO staff and private contractor Private contractor financial information, POR Program documents PIPS
6. What, if any, unintended outcomes has the Program had?	x	x	<ul style="list-style-type: none"> Extent to which other outcomes were identified 	<ul style="list-style-type: none"> Document review Interviews Observation Statistical Analysis File Review 	<ul style="list-style-type: none"> Program documents Internet Recipient feedback HO staff and Private contractors Statistics
7. Does VAC have processes in place to ensure the program is administered as intended?	x	x	<ul style="list-style-type: none"> Quality assurance is being performed. Policies, procedures, and processes are in place and up to date 	<ul style="list-style-type: none"> File Review Document review Interview 	<ul style="list-style-type: none"> Program documents Private contractor documents

Issues/questions	Funeral and Burial	Cemetery and GM	Indicators	Collection methods	Data sources
			<ul style="list-style-type: none"> Processes allow for VAC to identify potential F&B clients 		
Performance (Efficiency and Economy): Assessment of resource utilization in relation to the production of outputs and progress toward expected outcomes.					
8. To what extent were resources used efficiently and economically?	x	x	<ul style="list-style-type: none"> Administrative cost ratio is tracked Administrative cost ratio compared to previous years. 	<ul style="list-style-type: none"> Administrative data analysis Interviews 	<ul style="list-style-type: none"> Administrative data Interviews with HO staff, Field Staff and Private Contractor
9. Can efficiencies be made in processing applications?	x		<ul style="list-style-type: none"> Applications are processed in a timely manner. Logical handoffs occur throughout the process. Tools in place are adequate and appropriate. 	<ul style="list-style-type: none"> Document review Observations Interviews Statistical Analysis File Review 	<ul style="list-style-type: none"> Program documents HO staff and Private Contractor Statistics Business Process