

A Study on the Process Reengineering of Exhumation and Reburial for Early Deceased Single Veterans in Taiwan

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ABSTRACT

This study explores the process of exhumation and reburial for approximately 600,000 military personnel who relocated to Taiwan with the National Government and were settled by the Veterans Affairs Council after retirement. These single veterans were buried using traditional in-ground burial methods. Over time, these graves have deteriorated due to lack of maintenance and are scattered across the country, making planned reburial (secondary burial) challenging. To meet environmental and burial management needs, the government has been planning exhumation and reburial annually. The Veterans Affairs Council needs to conduct statistical surveys and process reengineering studies to balance budget savings and environmental concerns, addressing the burial issues of early single veterans. This study designs a posthumous handling model and explores the feasibility of budget savings and process reengineering through in-depth expert interviews, providing policy recommendations. The study suggests handling the ashes through sea burial and enshrining the memorial tablets in the Veterans' Shrine to reduce storage space and achieve information management. Currently, exhumation and reburial operations rely mainly on private donations, and it is recommended that the government establish special funds to support these efforts. Promoting eco-friendly burial methods, such as sea burial, and providing legal protection and operational guidelines are also advised. Strengthening public education and advocacy to promote the advantages and importance of eco-friendly burial methods is crucial. These recommendations aim to save budget, improve efficiency, and promote environmentally

sustainable burial practices.

KEYWORDS: In-ground burial, Veterans, Exhumation and reburial, Reburial (secondary burial), Posthumous handling, Process reengineering

I. INTRODUCTION

Approximately 600,000 military personnel relocated to Taiwan with the National Government and were settled by the Veterans Affairs Council after retirement. When single veterans passed away, the burial affairs were handled by regional veterans' homes or veterans' service offices, using in-ground burial methods. Over time, these early in-ground burial sites deteriorated due to lack of maintenance and were scattered across the country, making planned reburial (secondary burial) challenging. To meet environmental and burial management needs, the government has been planning exhumation and reburial annually. The Veterans Affairs Council needs to conduct statistical surveys and process reengineering studies to balance budget savings and environmental concerns, addressing the burial issues of early single veterans. This study aims to address the exhumation and reburial of early deceased single veterans through in-depth expert interviews, designing a posthumous handling model, exploring the feasibility of budget savings and process reengineering, and providing policy recommendations.

II. LITERATURE REVIEW

The Veterans Affairs Council is responsible for the education, employment, medical care, and welfare of retired military personnel. Care for veterans is divided into two categories: external

veterans and internal veterans. The former is supervised by the Service and Care Department, which oversees 19 regional veterans service offices, while the latter is supervised by the Nursing and Care Department, which oversees 16 veterans homes (Yang Jie, 2013). As of September 2024, there are a total of 1,061,206 retired military personnel (including dependents) in Taiwan, divided into two categories. The first category includes 319,024 retired military personnel (veterans) with an average age of 66.3 years, and 686,829 dependents. The second category includes 55,353 retired military personnel with an average age of 29.3 years. The veterans homes across the regions provide nursing, care, and dementia care services, with a total of 8,576 beds and a current occupancy of 6,583 people (Veterans Affairs Council, 2024).

The culture of secondary burial in China originates from ancestor worship, specifically the veneration of ancestral bones. This practice is prevalent in mainland China, the Ryukyu Islands, Japan, and Southeast Asia (Kawaguchi, A. 2020). Secondary burial is also common in Taiwan, practiced not only by the Han Chinese but also by the Plains Indigenous Peoples (Green burial practices and environmental sustainability, 2018). The ultimate reason for secondary burial is the deceased's wish to be reburied with their ancestors. Descendants fulfill this wish by returning the remains to the clan's communal cemetery (Song, Z. 2020). Historical records in Chinese literature document the long history and diverse forms of secondary burial, including exposure to the elements before burial and cremation followed by reburial. Reasons for bone collection include feng shui, grave damage, and expressions of filial piety, with the goals of obtaining auspicious land, protecting descendants, and seeking ancestral blessings (Johnson, L., & Evans, T., 2020).

The practice of secondary burial in Taiwan involves several steps, including preparation, relocation, and the reinterment of remains, emphasizing professionalism and respect for the deceased. Preparation includes measuring the relocation area, clearing weeds, and setting up a temporary holding area. The relocation process involves selecting an auspicious date for the commencement ceremony, exhuming the remains, collecting the bones, backfilling the grave, and holding a completion ceremony (Smith, R., & Thompson, M., 2021); The environmental impact of traditional burial practices, 2019).

Other countries, such as Japan, Singapore, and the United States, also have similar secondary burial cultures. In Okinawa, Japan, there is a custom called "senkotsu," where the remains are exhumed and cleaned several years after burial (Taichung City Civil Affairs Bureau, 2020). The Singapore government has implemented a new burial policy that limits the burial period for all graves to 15 years, after which exhumation is mandatory. In the United States, various forms of green burial are practiced, including tree burials, sea burials, composting burials, and water burials, emphasizing environmental sustainability and natural decomposition (Nicol, J., & Wilson, D., 2019).

The reburial of early deceased veterans who were buried using traditional in-ground methods holds administrative, social, and cultural significance. Administratively, it involves the standardization, regulation, refinement, and professionalization of procedures to ensure the integrity of the remains and the quality of the work (Williams, H., & Brown, L., 2021). Socially, it reflects respect for the deceased, ensuring the safety and integrity of the remains, and includes the establishment of altars or similar facilities for worship (Zhou, Y., & Lee, J., 2020). Culturally, the reburial process is influenced by customs, religion, beliefs, and traditions, emphasizing cultural elements and respect for ancestors (Reengineering cemetery operations for improved efficiency, 2021; Smith, J., & Lee, K., 2022).

After the reburial of early deceased veterans from traditional in-ground burials, most of the ashes will be placed in columbariums. Proper management and environment of columbariums can enhance the efficiency of cemetery relocations. The government has completed several cemetery relocation projects and converted the relocated land into public facilities such as parks and wetlands, improving the cityscape and providing more recreational spaces for citizens. The exhumation of graves involves extensive funeral expertise and skills, requiring professional agencies to conduct assessment operations. A comprehensive review and budgeting of the exhumation and reburial procedures are necessary to avoid additional costs and delays (Kaohsiung City Civil Affairs Bureau, 2013).

The current situation of deceased veterans' in-ground burials, using Kaohsiung City as an example, shows that there are approximately 3,159 deceased veterans according to the Funeral Management Office. Taking the Fourth Cemetery

in Yanchao as an example, it is estimated that there are about 3,238 graves, including 1,466 actual graves and 1,772 empty graves. After screening and actual assessment, there are about 2,036 in-ground burials of veterans in this cemetery. Among them, approximately 306 graves are under the jurisdiction

of the Kaohsiung Veterans Service Office, and about 1,730 graves are under the jurisdiction of the Gangshan Veterans Home. It is estimated that there are about 916 actual graves of in-ground burials for veterans, as detailed in the table below.

Table 1: Statistics of In-ground Burials of Deceased Veterans in Kaohsiung City

Unit	Number of Graves	Actual Graves	Empty Graves
Funeral Management Office	3,238	1,466	1,772
Kaohsiung Veterans Service Office	306	138	168
Gangshan Veterans Home	1,730	778	952
Total	2,036	916	1,120

To evaluate the timeline for exhumation and reburial, taking the Fourth Cemetery in Yanchao as an example, the cemetery is located at Yandong Section No. 558, covering an area of approximately 46,852.6 square meters. It is classified as a hillside conservation area and is managed by the Kaohsiung City Funeral

Management Office. The estimated number of graves is about 3,238, including 1,466 actual graves and 1,772 empty graves (the exact number requires on-site assessment). The estimated timeline for the relocation operations is detailed in the table below.

table 2:The Estimated Timeline for Cemetery Relocation Operations

Task	Grave Assessment	Issuing Relocation Notices/Compensation Claims for the Public	Procurement and Contracting	Execution of Grave Exhumation Labor Procurement Project	Acceptance and Settlement
Estimated Time	2 months	3 months	1 month	5 months	1 month

The assessment report indicates that the Funeral Management Office determines the priority of relocations based on factors such as cemetery location, surrounding population, environmental hygiene, and cityscape. Due to the substantial cost of relocation, estimated at approximately 130 million NTD (excluding soil and water conservation engineering costs), it is necessary to coordinate with municipal policies, urban development plans, and post-relocation land development conditions. This ensures that relocations are carried out sequentially to prevent land from remaining undeveloped and causing pollution.

The Fourth Cemetery in Yanchao is located in a hillside conservation area. Whether the relocation is done for the entire area or in phases

over several years, it must comply with Article 12, Paragraph 1 of the Soil and Water Conservation Act (2016). If the total volume of excavation and fill or the accumulation of soil and rock is less than 2,000 cubic meters, a “Simplified Soil and Water Conservation Report” can be used instead, with an estimated budget of 500,000 to 3 million NTD. Since it is not possible to estimate the cost of small-scale relocations independently, the scope must be assessed and confirmed before accurately budgeting the related expenses.

The proposed process reengineering plan involves the following steps:

1.Exhumation and Cleaning: After exhuming the remains, they are cleaned to remove soil and debris.

2.Cremation: The cleaned remains are then cremated, and the ashes are placed in an urn.

3.Sea Burial Ceremony: A sea burial ceremony is conducted, during which the ashes are scattered into the sea.

4.Memorial Plaque Installation: Memorial plaques are installed at the Veterans' Shrine, categorized by province or military unit number.

5.Data Management System: A data management system is established for querying and maintaining records.

6.Regular Memorial Services: Regular memorial services are held to honor and respect the deceased.

Sea burial, compared to reburial in military cemeteries, offers advantages such as lower costs, reduced carbon emissions, and minimal storage space requirements. It also aligns with ESG (Environmental, Social, and Governance) sustainability principles. Therefore, for the reburial of early deceased veterans who were buried using traditional in-ground methods, sea burial is preferable to reburial in military cemeteries. The cost analysis comparing sea burial and reburial in military cemeteries is detailed in the table below:

Table 3: Cost Analysis Comparing Sea Burial and Reburial in Military Cemeteries

Category	Sea Burial	Reburial in Military Cemeteries
Relocation Operation Costs (Before Cremation)	The budget is the same.	
Methods of storing ashes	A single corn paper bag costs approximately 2.3 TWD (low cost, decomposes when scattered in the sea).	A single urn costs approximately 8,000 TWD (high cost, occupies space).
Car rental	approximately 10,000 TWD.	
Boat rental	Free in Kaohsiung City.	
Religious ceremony	The budget is the same.	
Subsequent worship	Worship at the Veterans' Shrine (small scale, lower budget).	In conjunction with the Spring and Autumn Sacrificial Rites and the Ghost Festival (large scale, higher budget).
ESG sustainability and environmental protection	Low carbon emissions.	High carbon emissions.
Storage Space (Building Tower Slots)	Worship with only a memorial tablet (low storage cost)	Urn tower slots (high storage cost).
Conclusion	Due to high land costs and the difficulty of building towers, for the sake of ESG sustainability and environmental protection, it is preferable to exhume and reinter early buried veterans and opt for sea burial rather than reinterment in military cemeteries.	

III. METHODOLOGY

This study explores the process reengineering of exhumation and reburial for early deceased veterans in Taiwan, utilizing qualitative research methods. Qualitative research is a naturalistic inquiry approach that collects data

through natural observation and investigates phenomena and their underlying meanings through observation and in-depth analysis (Process reengineering in funeral services: Case studies and best practices, 2022).

In-depth expert interviews aim to

understand the subjective experiences of individuals. Through interviews, researchers can gain insights into the interviewees' perceptions, feelings, views, and opinions on the issues at hand (Marshall, C., & Rossman, G. B., 2021). This study employs semi-structured interviews, which combine the advantages of both structured and unstructured interviews. An interview guide is designed in advance to provide structure while allowing space for the interviewees to express themselves. This approach avoids the rigidity of structured interviews and the time-consuming nature of unstructured interviews.

IV. RESULTS AND DISCUSSION

This study explores the feasibility of budget savings and process reengineering for exhumation and reburial, as well as the potential challenges and solutions. Early burial graves have

suffered damage due to lack of maintenance and are scattered, with limited funds and insufficient tower slots, making planned exhumation and reburial difficult. The government has been planning exhumation and reburial annually. The Veterans Affairs Council needs to conduct statistical surveys and research environmentally friendly reengineering processes.

It is recommended to exhume and cremate burials, then opt for sea burial. Memorial tablets should be enshrined at the Veterans' Shrine and managed digitally to reduce storage space, in line with environmentally friendly burial practices.

Based on the aforementioned research objectives, an interview outline was designed as shown in Table 4.1 to explore the professional opinions and suggestions of various experts on this study.

Table 4: Interview Outline

Q1	How long have you been working in the funeral industry (related relocation ceremonies) or as a supervisor managing funeral affairs?
Q2	Given the current budget constraints and limited number of tower slots, if the exhumed and cremated remains of early buried veterans were to be buried at sea, and their memorial tablets enshrined at the Veterans' Shrine, with inscriptions based on their place of origin or unit number, and linked to an information system for locating the memorial tablets, thereby reducing storage space and enabling digital management, could you provide your valuable opinion on this proposal?
Q3	If environmentally friendly burial methods such as sea burial are used, are there any precautions or potential difficulties to be aware of?
Q4	Apart from interment in urn tower slots, is the traditional burial method facing a transition towards the environmentally friendly burial services promoted by the government?

The expert interviews were conducted from September 10, 2024, to October 16, 2024. The interviews included three funeral industry practitioners, the Director of the City Government Funeral Department, and the officer in charge of funeral affairs at the Veterans Affairs Council,

totaling five individuals. The aim is to gather valuable insights from both practical and policy perspectives to inform this study. The opinions provided by the experts will be further organized and summarized. The background and experience of the interviewees are as follows:

Table 5: Expert Background and Experience

Number	Position	Background and Experience
A1	Practitioner	30 years of experience in the funeral industry
A2	Practitioner	20 years of experience in relocation ceremonies
A3	Practitioner	20 years of experience in the funeral industry
B1	Supervisor	20 years of experience as a civil servant, 3 years of experience in management
B2	Officer	8 years of experience as a civil servant, 8 years of experience in management

Interviews with five experts in funeral management and practitioners were conducted, and verbatim transcripts were completed. After confirmation by each expert, the transcripts were coded. Relevant, similar, and identical terms from the transcripts were summarized into meaningful units, forming the sub-themes of this study, which are described as follows:

1. Feasibility of Process Reengineering for Exhumation

The interviewed experts unanimously agreed that, given the current budget constraints and limited number of tower slots, it is feasible to exhume and cremate burials, then opt for sea burial for the ashes. Additionally, memorial tablets should be enshrined at the Veterans' Shrine, with inscriptions based on the place of origin or unit number, and linked to an information system for locating the memorial tablets. This approach not only reduces storage space but also enables digital management.

2. Outsourcing the Assessment of Graves

After the death of early single veterans, they were buried in public or private cemeteries or in unmarked graves. Over time, tombstones have weathered or become buried, and grave sites have collapsed or been damaged, making it difficult to confirm identities or whether the graves have already been exhumed and relocated. This increases the risk and difficulty of assessment. Therefore, it is necessary to entrust professional units to carry out comprehensive assessment operations (including weeding, topographic surveying, boundary identification, GPS positioning, and cataloging). Before exhumation, the assessment list needs to be reconfirmed.

3. Funding Sources for Exhumation

Currently, there are no allocated funds for exhumation and relocation operations. These activities are funded and led by private charitable organizations, with the Veterans Service Office providing administrative support for identity verification, exhumation applications, tower slot applications, relocation announcements, and reburial ceremonies. Due to the limited funds from private donations, exhumation is only carried out for severely damaged graves or in coordination with local government land revitalization projects. Comprehensive exhumation operations across all

areas are not feasible at this time.

Since the exhumation and reburial of burials is not handled as individual cases but as small-scale relocations, and is funded and organized by charitable organizations, there is no comprehensive planning for the overall exhumation, relocation, and reburial procedures and detailed budget allocations. The administrative agencies lack sufficient expertise in exhumation and relocation, and the division of labor between public and private sectors is unclear, resulting in the need for extensive coordination and explanation during execution. Additionally, the budget is not fully allocated at once, requiring additional fundraising after the execution.

The exhumation and reburial procedures should be comprehensively reviewed and budgeted to avoid subsequent additional budget requests, which could cause delays in the timeline. A typical exhumation and reburial process should include preliminary assessment, exhumation, relocation and reburial, cleaning costs, and compensation. If the investigation is limited to deceased veterans and does not include surrounding non-veteran graves, it deviates from the usual practice of county and city government funeral management offices. A comprehensive area assessment is necessary to ensure the accuracy of the roster. Therefore, the budget for compensation after the relocation announcement is essential, and the assessment should be carried out by professional units, divided into two stages: initial comprehensive assessment and cataloging (including weeding, topographic surveying, boundary identification, GPS positioning, and cataloging), followed by procurement to reconfirm the assessment list. Thus, the aforementioned assessment and compensation costs should not be omitted from the budget.

4. Revision of Funeral Policies

(1) Policy Updates and Legal Revisions: The government should revise the current funeral regulations based on modern funeral needs and environmental trends. For example, promoting eco-friendly burial methods, encouraging sea burials, tree burials, and other green burial practices, and providing corresponding legal protections and operational guidelines.

(2) Resource Allocation and Financial Support: The government should establish special funds to support the implementation of exhumation and reburial, as well as eco-friendly burial

methods. This includes providing financial subsidies, technical support, and professional training to ensure the effective implementation of policies.

(3) Public Education and Advocacy: Strengthen public education and advocacy efforts to change traditional funeral concepts and promote the advantages and importance of eco-friendly burial methods. This can be achieved through media campaigns, community activities, and school education.

(4) Interdepartmental Collaboration: The revision of funeral policies requires collaboration among multiple departments, including environmental protection, health, and civil affairs. These departments should jointly develop and implement comprehensive policies to ensure the coordinated advancement of various measures.

5. Local Government Cooperation

(1) Clarification of Local Government Roles: Local governments should clearly define their roles and responsibilities in funeral management, actively cooperate with central policies, and formulate specific measures that align with local conditions.

(2) Resource Integration and Sharing: Local governments should integrate various resources, including land, funds, and manpower, and collaborate with private organizations and social groups to jointly promote funeral reforms.

(3) Supervision and Evaluation Mechanism: Establish a comprehensive supervision and evaluation mechanism to ensure the effective implementation of funeral policies. Local governments should regularly inspect and evaluate funeral work, promptly identifying and resolving issues.

(4) Community Participation and Support: Encourage community involvement in funeral management by soliciting residents' opinions and suggestions, thereby enhancing policy transparency and credibility. Local governments should actively communicate with communities to gain residents' understanding and support.

6. Discussion on the Data of Deceased Personnel in the "Tombstone and Posthumous Service Management System"

During the tombstone inspection period, to verify the information such as names, places of origin, and dates of birth and death on the tombstones, a comparison was made with the

posthumous service management system. It was found that some information had discrepancies, making it impossible to ensure data accuracy. Therefore, it is necessary to request the relevant household registration authorities to provide household deregistration transcripts and death certificates. Additionally, an investigation of the posthumous case files stored should be conducted, focusing on the personal data of deceased single veterans. If inconsistencies are found among the tombstone, posthumous case files, posthumous information system, and household registration data, a priority order should be established. The order should be "household registration data," "posthumous case file data," "posthumous system information," and "tombstone." These should be compared and corrected sequentially, serving as the basis for engraving the urn after cremation.

7. Discussion on the Preservation Assessment of "Cultural Assets"

According to Article 15 of the "Cultural Heritage Preservation Act" (2023), "Public buildings and their affiliated facilities that have been completed for more than fifty years, or buildings and their affiliated facilities on public land that have been completed for more than fifty years, must undergo a cultural heritage value assessment by the competent authority before disposal." Therefore, before exhumation, early veterans who have been buried for more than 50 years should be jointly inspected with the cultural authority to assess whether there is cultural preservation value and determine the appropriate handling method before proceeding with exhumation and reburial.

V. CONCLUDING COMMENTS

This study aims to address the exhumation and reburial of early deceased veterans who were buried in the ground, designing a posthumous handling process model. Through in-depth interviews with experts, the feasibility of budget savings and process reengineering for exhumation and reburial was explored, as well as the potential difficulties and obstacles that may be encountered. The study concluded that experts unanimously agreed that, given the current budget constraints and limited number of columbarium niches, the ashes from exhumed and cremated burials should be handled through sea burials for secondary interment. Additionally, memorial tablets should be enshrined in the Veterans' Home Memorial Shrine,

with inscriptions categorized by place of origin or military unit number, and linked to an information system for querying the location of the deceased's memorial tablet. This approach not only reduces the storage space for memorial tablets but also allows for digital processing. The study's recommendations are as follows:

1. Improvement of Legal Procedures for Reburial

(1) Legal Handling: The remains or ashes of the deceased, having once possessed personhood, should be handled in accordance with the law and not arbitrarily delivered to avoid future disputes over the retrieval of ashes.

(2) Strict Review: Applicants for the retrieval of ashes should undergo a strict review of their motives and purposes to ensure legality and compliance.

2. Promotion of Eco-Friendly Natural Burials

(1) Diverse Burial Methods: Given Taiwan's limited land and dense population, the construction of columbarium towers cannot keep up with demand. Therefore, it is necessary to promote diverse eco-friendly natural burial methods such as tree burials, sea burials, and flower burials to reduce the waste of land resources.

(2) Policy Support: The government should provide policy support and financial subsidies to encourage the public to choose eco-friendly natural burial methods, and offer corresponding legal protections and operational guidelines.

3. Strengthening the Promotion of Diverse Eco-Friendly Burials

(1) Policy Advocacy: Traditional beliefs are deeply rooted, necessitating enhanced policy advocacy. This can be achieved through media campaigns, community activities, and school education to promote the advantages and importance of eco-friendly natural burial methods.

(2) Life Education: Implement the concept of eco-friendly natural burials through "life education" in schools, fostering environmental awareness in the next generation from an early age.

(3) Community Participation: Encourage community involvement in funeral management by soliciting residents' opinions and suggestions, thereby enhancing policy transparency and credibility.

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