**SUPPORTING STATEMENT FOR VA FORM 40-10088 REQUEST FOR REIMBURSEMENT OF CASKET/URN**

1. **JUSTIFICATION:**
	1. On January 10, 2013, Section 101 of the Dignified Burial and Other Veterans’ Benefits Improvement Act of 2012 amended Section 2306 of title 38 of the United States Code (U.S.C.) to authorize the Department of Veterans Affairs (VA) to provide caskets and urns for certain deceased Veterans with no next-of-kin (NOK) or available resources for burial in a VA national cemetery. VA will implement this new statutory authority in section 38.638 of title 38 of the Code of Federal Regulations (CFR) as a reimbursement program for metal caskets and plastic urns that meet minimum health and safety requirements to ensure Veterans who die with no NOK or available funds are interred in VA national cemeteries with dignity.

VA is in the process of clearing proposed rule Regulation Identifier Number (RIN) 2900-AO99, Reimbursement for Caskets and Urns for Burial of Unclaimed Remains in a National Cemetery. The regulation requires publication in the Federal Register of both proposed and final rules. The RIN was assigned on December 5, 2013, and VA anticipates publication of the final rule in the *Federal Register* on or around October 2015. VA proposes use of a new information collection, VA Form 40-10088, Request for Reimbursement of Casket/Urn. The form will be used by members of the public to apply for reimbursement for metal caskets or durable plastic urns purchased for deceased Veterans for whom VA cannot identify a next-of-kin and or available resources for burial in a national cemetery. Information provided on this form will be used to establish the decedent’s eligibility as a Veteran under the provisions of 38 U.S.C. 2402, Persons eligible for interment in national cemeteries. Additionally, the information will be used to confirm that the decedent meets the criteria for reimbursement purposes. The information collection represents the minimum requirement by VA to properly determine the Veteran’s eligibility for interment in a VA national cemetery and the claimant’s entitlement to reimbursement for a casket or urn purchased for a deceased, burial-eligible Veteran.

* 1. VA’s National Cemetery Administration (NCA) will administer the reimbursement authority, primarily through the National Cemetery Scheduling Office (NCSO). Claimants will access the form on the VA website, <http://www.cem.va.gov/>, complete the form, and mail, fax, or scan the completed form into an electronic message to NCSO. Claimants will then follow-up with a phone call for NCSO to determine eligibility for the decedent. The information on the form will be transcribed by a case manager to the Burial Operations Support System (BOSS) database. The claim will be assessed for completeness and a case master record will be established. The claim will result in the provision of a burial determination, or be denied with reasons or bases and appeal rights provided.
	2. The form will be posted on the VA website but claimants will not be able to submit the form electronically at this time. NCA hopes VA will implement electronic submission for casket/urn reimbursement claims, but at this time, we cannot estimate when implementation of changes in VA information systems will be completed. Claimants may mail, fax, or email the form to NCSO to begin the review process.
	3. No duplication is involved. The information is not available from an alternate source.
	4. The collection of information does not affect small businesses or other small entities.
	5. The information to be collected will be on a “one time” basis because eligibility for the reimbursement is contingent upon the decedent’s eligibility for burial in a VA national cemetery as a Veteran. It is not possible to reduce the frequency of this request.
	6. There are no special circumstances that require the collection to be conducted in a manner inconsistent with the guidelines in 5 CFR 1320.6.
	7. VA intends to publish a proposed rulemaking regarding the program for casket and urn reimbursement, for which information is being collected.

Collection of data is consistent with guidelines in 5 CFR 1320.8(d). The only public contact made is with the third party, non-NOK of a decedent who is authorized to make final arrangements. Other public contact is unnecessary. Data collected is done solely by NCA to ensure that eligibility requirements for burial and casket or urn reimbursement are met.

* 1. There are no payments made or gifts given to respondents.
	2. The information collection conforms to the Privacy Act of 1974 and is subject to the conditions of disclosure contained therein. The purpose for this information collection is to establish the identity of a deceased Veteran to verify burial eligibility under 38 USC 2402 for purposes of reimbursing third parties who purchase a casket or urn for Veterans with no known next of kin and insufficient resources for burial, as authorized under the newly amended 38 USC 2306. The information collection is voluntary for claimants seeking reimbursement under the new VA authority, which is stated on the form. Disclosure of a Veteran’s Social Security Number is not mandatory under Section 2306, but is a data point by which VA can verify the identity of a decedent for VA benefit purposes. Claimants may not know or have access to a deceased Veterans service number, so we asked for alternative data points to identify a burial eligible Veteran. The records are maintained in the system identified as 48VA40B, Veterans (Deceased) Headstone or Marker Records – VA, as published on August 26, 1975, as Federal Register citation 40FR38095.
	3. There are no questions of a sensitive nature other than decedent’s Social Security number and/or VA claims file, if applicable. Provision of a Veteran’s Social Security Number is not mandatory under Section 2306, but is a data point by which VA can verify the identity of a decedent for VA benefit purposes. Claimants may not know or have access to a deceased Veteran’s service number, so we asked for the SSN as an alternative data points to identify a burial eligible Veteran. If it is not provided, VA will use other information provided on the form or in VA’s own control to identify the Veteran and determine eligibility.
	4. NCA estimates that the FY2014 casket workload will be 338 deceased Veterans and urn workload will be 332 deceased Veterans, for a total of 670 individual applications. Because this is a new benefit, NCA estimates a routine request for a reimbursement will average approximately 15 minutes. The total annual burden hours for all applicants would be 167.5 hours.

We anticipate the applicants for this benefit will be primarily funeral directors. Most recent (2012) wage information from the U.S. Bureau of Labor Statistics indicates that the mean hourly wage for funeral service managers is $38.42. We estimate the loaded hourly wage to be $53.79 ($38.42 times 1.4 (the general factor used by OMB). We estimate that the cost to each respondent would be $13.45 ($53.79 times .25 (15 minute time burden) = $13.45). The total annual cost to all respondents would be $9,011.50 ($13.45 multiplied by the FY2014 estimated workload of 670 Veterans).

* 1. Annual cost burdens are covered in Paragraphs 12 and 14. There are no capital or start-up costs. There are no operational or maintenance costs and no cost associated with the reimbursement of claims.
	2. The total estimated yearly obligation for the VA reimbursement for metal caskets and plastic urns will be calculated annually. The processing of applications will be handled within the existing processes for applications for headstones, markers, and medallions. For FY2014, NCA estimates that the FY2014 casket and urn workload will be only an additional 670 applications, at a cost of $8,888.33, which VA considers a de minimis amount. We estimated the annual burden to the Government for review of reimbursement forms as follows:

Review by an NCSO employee at GS-7/5 is estimated to be $624.44 (670 times 3 (minutes per case) = 2,010 minutes. We divided 2,010 minutes by 60 to get the total burden hours for application review (33.5 hours), and multiplied by the hourly rate for a GS-7/5 ($18.64) to reach the total review cost of $624.44).

Review by a Cemetery Director at GS-12/5 is estimated to be $5,537.55 (670 X 15 (minutes per case) = 10,050 minutes divided by 60 = 167.5 hours X $33.06 (GS-12/5) = $5,537.55)

Payment processing of reimbursement claims by a GS-13/5 is estimated to be $2,726.34 (670 x 5 minutes each = 3,350 minutes divided by 60 = 55.83 hours x $48.83 (GS 13/5) = $2,726.34)

The total annualized workload and cost burden to the Government for reimbursing claims under the new casket/urn authority is a total of 256.83 hours at a total cost of $8,888.33.

There is no cost of printing or overhead to store the form as it will be made available through VA’s public website and completed applications will be maintained in the BOSS database.

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This is a new information collection that is required to implement 38 USC 2306(f) which authorizes VA to provide caskets and urns for deceased Veterans with no known next of kin and insufficient available resources for burial in VA national cemeteries. VA will reimburse third-parties who purchase NCA-approved caskets and urns for such Veterans for burial in VA national cemeteries.

* 1. The results of the information collection are not for publication or used as a statistical report.

* 1. This form will expire three years from the latest OMB approval date, which is [MONTH DAY, YEAR.]
	2. No exceptions.

# B. COLLECTIONS OF INFORMATION EMPLOYING STATISTICAL METHODS

This is a voluntary action initiated by funeral homes and other third party non-next-of kin who are responsible for the disposition of the remains of deceased Veterans. Statistical methods to obtain data are neither used nor required by statute.