

**SUPPORTING STATEMENT FOR VA FORM 40-10088 REQUEST FOR
REIMBURSEMENT OF CASKET/URN
OMB 2900-0799**

A. JUSTIFICATION:

1. Explain the circumstances that make the collection of information necessary. Identify legal or administrative requirements that necessitate the collection of information.

On December 14, 2016, Section 2 of the Charles Duncan Buried with Honor Act of 2016 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 identifiable next-of-kin (NOK) or sufficient resources for burial in a veterans cemetery of a State or tribal organization for which VA has provided a grant under section 2408 of title 38. VA implemented this new statutory authority in section 38.628 of title 38 of the Code of Federal Regulations (CFR) as an expanded authority under the reimbursement program for metal caskets and urns made of a durable construction that meet minimum health and safety requirements to ensure Veterans who die with no identified NOK or sufficient resources are interred in VA national cemeteries and VA-funded state and tribal cemeteries with dignity.

VA seeks reinstatement of information collection 2900-0799, Reimbursement for Caskets and Urns for Burial of Unclaimed Remains of Veterans. Regulation requires publication in the Federal Register of both proposed and final rules. VA proposes modification of VA Form 40-10088, Request for Reimbursement of Casket/Urn, for information collection. The form is used by members of the public to apply for reimbursement for metal caskets or durably-constructed urns purchased for deceased Veterans for whom VA cannot identify a next-of-kin and who do not have sufficient resources for burial in a national cemetery. 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 claimant's entitlement to reimbursement for a casket or urn purchased for a deceased, burial-eligible Veteran.

Public Law 103-446 Section 509 Subsection 317(a)(5) requires the VA Center for Minority Veterans to "conduct and sponsor appropriate social and demographic research on the needs of veterans who are minorities and the extent to which programs authorized under this title meet the needs of those veterans, without regard to any law concerning the collection of information from the public." VA proposes to collect such social and demographic data on this form, to include the applicant's race and ethnicity, for the purpose of assisting the VA Center for Minority Veterans with fulfilling this legal requirement.

2. Indicate how, by whom, and for what purposes the information is to be used; indicate actual use the agency has made of the information received from current collection.

VA's National Cemetery Administration (NCA) administers the reimbursement authority, primarily through the National Cemetery Scheduling Office (NCSO) and the NCA

Finance Service. Claimants access the form on the VA website, <http://www.cem.va.gov/>, complete Part I of the form, have Part II completed by a national, state, or tribal cemetery official, and mail or fax the completed form to NCA Finance. The information in Part I of the form is used by NCA to verify the individual being interred is an unclaimed Veteran eligible for burial in a national cemetery. The information in Part II of the form is used by NCA to verify the burial receptacle meets the standards to be eligible for reimbursement. The information on the form is transcribed by a case manager to the Invoice Payment Processing System (IPPS) database. The claim is assessed for completeness and a case master record is established. The claim results in the provision of a reimbursement payment for the burial container or is denied with reasons or bases and appeal rights provided.

3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g. permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden.

The form is posted on the VA website, but claimants are not able to submit the form electronically at this time. Claimants may mail or fax the form to NCA Finance to begin the review process. As part of the form must be completed by the entity seeking reimbursement and part of the form must be completed by an official at the cemetery, the use of information technology would likely increase, rather than reduce the respondent burden.

4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.

No duplication is involved. The information is not available from an alternate source.

5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.

The collection of information does not affect small businesses or other small entities.

6. Describe the consequences to Federal program or policy activities if the collection is not conducted or is conducted less frequently as well as any technical or legal obstacles to reducing burden.

The information collected is on a "one time" basis because reimbursements are limited to the purchase price of a single casket or urn for each Veteran decedent who meets the criteria for this program. It is not possible to reduce the frequency of this request.

7. Explain any special circumstances that would cause an information collection to be conducted more often than quarterly or require respondents to prepare written responses to a collection of information in fewer than 30 days after receipt of it; submit more than an original and two copies of any document; retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years; in connection with a statistical survey that is not designed

to produce valid and reliable results that can be generalized to the universe of study and require the use of a statistical data classification that has not been reviewed and approved by OMB.

There are no special circumstances that require the collection to be conducted in a manner inconsistent with the guidelines in 5 CFR 1320.6.

- 8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the sponsor's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the sponsor in responses to these comments. Specifically address comments received on cost and hour burden.**

Public comments were solicited in the 60-day Federal Register Notice, published Wednesday, March 11, 2020, Volume 85, Number 48, page 14291. No comments were received.

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.

- 9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.**

There are no payments made or gifts given to respondents.

- 10. Describe any assurance of privacy, to the extent permitted by law, provided to respondents and the basis for the assurance in statute, regulation, or agency policy.**

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 identified next of kin and insufficient resources for burial, as authorized under the amended 38 USC 2306. The information collection is voluntary for claimants seeking reimbursement under this 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. Race/Ethnicity, Sex, and Age at the Time of Death are not mandatory under Section 2306, but provide important demographic information about decedents for program management. 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.

- 11. Provide additional justification for any questions of a sensitive nature (Information that, with a reasonable degree of medical certainty, is likely to have a serious adverse effect on an individual's mental or physical health if revealed to him or her), such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private; include specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.**

Questions of a sensitive nature include the decedent's Social Security number, VA claims file, if applicable, race/ethnicity, sex, and age at time of death. 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. Race/Ethnicity, Sex, and Age at the Time of Death is not mandatory under Section 2306, but provides important demographic information about decedents for program management.

- 12. Estimate of the hour burden of the collection of information:**

- a. Estimate the number of respondents, frequency of responses, annual hour burden**

NCA estimates that the FY2020 casket workload will be 430 deceased Veterans and urn workload will be 15 deceased Veterans, for a total of 445 individual applications. Based on the proposed revisions to the form, NCA estimates a routine request for a reimbursement will average approximately 10 minutes. The total annual burden hours for all applicants would be approximately 74 hours.

- b. If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens in Item 13 of OMB 83-I.**

This request covers one form.

- c. Provide estimates of annual cost to respondents for the hour burdens for collections of information. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included in Item 14.**

We anticipate the applicants for this benefit will be primarily funeral directors. Most recent (May 2019) wage information from the U.S. Bureau of Labor Statistics indicates that the mean hourly wage for funeral service managers (code: 11-9171) is \$45.78. We estimate the loaded hourly wage to be \$64.09 (\$45.78 times 1.4 (the general factor used by OMB)). We estimate that the cost to each respondent would be \$10.70 (\$64.09 times .167 (10 minute time burden) = \$10.70). The total annual cost to all respondents would be \$4,634.55 (\$10.70 multiplied by the FY2020 estimated workload of 433 Veterans).

Source: <https://www.bls.gov/oes/current/oes119171.htm>

13. Provide an estimate of the total annual cost burden to respondents or recordkeepers resulting from the collection of information. (Do not include the cost of any hour burden shown in Items 12 and 14).

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.

14. Provide estimates of annual cost to the Federal Government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operation expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.

The total yearly obligation for the VA reimbursement for metal caskets and durable urns is tracked annually. The processing of applications is handled within the existing processes for applications for headstones, markers, and medallions. For FY2020, NCA estimates that the FY2020 casket and urn workload will be only an additional 445 applications, at a cost of \$9,397.22, 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 \$530.22 (445 times 3 (minutes per case) = 1,335 minutes. We divided 1,335 minutes by 60 to get the total burden hours for application review (22.25 hours), and multiplied by the hourly rate for a GS-7/5 (\$23.83) to reach the total review cost of \$530.22).

Review by a Cemetery Director at GS-12/5 is estimated to be \$2,664.81 (445 X 10 (minutes per case) = 4,450 minutes divided by 60 = 74.17 hours X \$35.93 (GS-12/5) = \$2,664.81)

Payment processing of reimbursement claims by an NCA Finance Employee at GS-13/5 is estimated to be \$6,202.19 (445 x 15 minutes each = 6,675 minutes divided by 60 = 111.25 hours x \$55.75 (GS 13/5) = \$6,202.19)

The total annualized workload and cost burden to the Government for reimbursing claims under the new casket/urn authority is a total of 207.67 hours at a total cost of \$9,397.22.

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 IPPS database.

Sources (2020 General Schedule):

- 1) St. Louis Area (NCSO employees) https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2020/SL_h.pdf
- 2) Base 2020 General Schedule (Cemetery Director) https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2020/GS_h.pdf

3) Washington, DC Area

https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2020/DCB_h.pdf

15. Explain the reason for any burden hour changes since the last submission.

Due to changing regulations, VA seeks to revise and reinstate this information collection. VA has been diligently making the necessary revisions to form 40-10088 and the ICR justification during the expiration time frame.

This information collection is required to amend 38 USC 2306(f), which authorizes VA to provide caskets and urns for deceased Veterans with no identified next of kin and insufficient available resources for burial in VA-funded state and tribal cemeteries. VA will reimburse third-parties who purchase NCA-approved caskets and urns for such Veterans for burial in VA-funded state and tribal cemeteries.

16. For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.

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

17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.

VA is not seeking approval to avoid display of the expiration date.

18. Explain each exception to the certification statement identified in Item 19, "Certification for Paperwork Reduction Act Submissions," of OMB 83-I.

No exceptions.

B. COLLECTIONS OF INFORMATION EMPLOYING STATISTICAL METHODS

Statistical methods to obtain data are neither used nor required by statute.