

**SUPPORTING STATEMENT FOR VA FORM 40-10088 REQUEST FOR CASKET/URN  
ALLOWANCE  
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.**

Section 2306 of title 38 of the United States Code (U.S.C.) authorizes the Department of Veterans Affairs (VA) National Cemetery Administration (NCA) to provide caskets and urns for certain deceased Veterans with no identifiable next-of-kin (NOK) or sufficient resources for burial in national cemeteries and cemeteries for which VA has provided a grant under section 2408 of title 38. This statutory authority is implemented in section 38.628 of title 38 of the Code of Federal Regulations (CFR) as an allowance 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 is renewing information collection 2900-0799, VA Form 40-10088, Request for Casket/Urn Allowance for Burial of Unclaimed Remains of Veterans. The form is used by members of the public to request an allowance 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's eligibility and the casket or urn purchased for the decedent's burial meets the criteria for allowance purposes.

- 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.**

NCA administers the allowance 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/> and complete Part I of the form. Part II must be completed by a national, state, or tribal cemetery official, and the form is then mailed or faxed to NCA Finance Service. NCA Finance Service uploads the form into the Invoice Payment Processing System (IPPS) database. NCSO reviews each claim for completeness and a case master record is established. NCSO will either certify information provided on the form for decedent eligibility and burial receptacle compliance with regulatory standards for payment or issue a notice of a decision to deny with appeal rights.

- 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, which claimants may access but cannot submit electronically to VA at this time. Claimants may mail or fax the form to NCA Finance Service to begin the review process. The use of information technology would likely increase, rather than reduce the respondent burden because each part of the form must be completed by different entities, specifically an entity seeking allowance and NCA.

**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.**

NCA collects information for allowance purposes on a one-time basis for each claim. 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.**

In accordance with 5 CFR 1320.8(d), NCA published a 60-day notice in the *Federal Register* on April 19, 2023 (Volume 88, Number 75, Page 24279). NCA received no comments in response to this notice.

**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 and 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 38 USC 2306. The information collection is voluntary for claimants seeking an allowance under this VA authority, which is stated on the form. Disclosure of a Veteran's Social Security Number (SSN) is not mandatory under Section 2306 but VA requests this information as one of multiple data points VA utilizes to verify the identity the decedent's identity. 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. Providing information about the decedent's race, ethnicity, sex, and age at time of death is not mandatory under Section 2306 but if offered, provides VA with 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. Disclosure of a Veteran's Social Security Number (SSN) is not mandatory under Section 2306 but VA requests this information as one of multiple data points VA utilizes to verify the identity the decedent's identity. 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. Providing information about the decedent's race, ethnicity, sex, and age at time of death is not mandatory under Section 2306 but if offered, provides VA with important demographic information about decedents for program management.

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

**a. The number of respondents, frequency of responses, annual hour burden, and explanation for each form is reported as follows:**

NCA estimates that the FY2023 casket workload will be 326 deceased Veterans and urn workload will be 10 deceased Veterans, for a total of 336 individual applications. NCA estimates a routine request for an allowance will average approximately 10 minutes. The total annual burden hours for all applicants would be approximately 56 hours.

	Number of Respondents	Number of Responses	Number of Minutes per Response	Total Minutes	Total Number of Hours
Casket and Urn Form	<b>336</b>	1	10	3,360	<b>56 hours</b>

**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.**

This request covers only 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.**

NCA anticipates the applicants for this benefit will be primarily funeral directors. Most recent (May 2021) wage information from the U.S. Bureau of Labor Statistics indicates that the mean hourly wage for funeral home managers (code: 11-9171) is \$39.86. NCA uses the fully loaded average hourly wage rate of \$57.74 to estimate the funeral director's value of time (opportunity cost).<sup>1</sup> (\$39.86 times 1.4486). NCA estimates that the cost to each respondent would be \$9.62 (\$57.74 times .167 (10-minute time burden) = \$9.62). The total annual cost to all respondents would be \$3,233.55 (\$9.62 multiplied by the FY2023 estimated workload of 336 Veterans).

Source: [https://www.bls.gov/oes/2021/may/oes\\_nat.htm#11-9171](https://www.bls.gov/oes/2021/may/oes_nat.htm#11-9171)

**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 resulting from this collection of information. There are no operational or

<sup>1</sup> The mean hourly wage rate for funeral home managers is \$39.86. Bureau of Labor Statistics, May 2021 National Occupational Employment and Wage Estimates, Funeral Home Managers (11-9171). Last modified: March 31, 2022. [https://www.bls.gov/oes/2021/may/oes\\_nat.htm#11-9171](https://www.bls.gov/oes/2021/may/oes_nat.htm#11-9171). Retrieved October 31, 2022. NCA calculates the fully loaded wage rate by multiplying the mean hourly wage of funeral home managers (\$39.86) by a compensation factor. The compensation factor accounts for the difference between employer's total compensation costs (\$45.11) and wages and salaries (\$31.14). Therefore, the compensation factor is 1.448619 (1.448619 = \$45.11 ÷ \$31.14). BLS, News Release, Employer Costs for Employee Compensation – June 2022. Table 5. Employer Costs for Employee Compensation for private industry workers by bargaining and work status: Full-time workers, June 2022. Release date: September 20, 2022, [https://www.bls.gov/news.release/archives/ecec\\_09202022.htm](https://www.bls.gov/news.release/archives/ecec_09202022.htm). Retrieved October 31, 2022. Therefore, the fully loaded wage rate is \$57.74 (\$57.74 = \$39.86 × 1.448619).

maintenance costs for respondents and no cost associated with the request for allowance 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 allowance 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 FY2023, NCA estimates that the FY2023 casket and urn workload will be only an additional 336 applications, at a cost of \$10,218.03, which VA considers a de minimis amount. NCA estimates the annual burden to the Federal Government for review of allowance forms as follows:

NCA estimates review by a NCSO employee at GS-9/5 to be \$696.69 (336 applications × 3 minutes per application = 1,008 minutes. NCA divides 1,008 minutes by 60 minutes to get the burden hours for application review (16.80 hours). Next, NCA multiplies 16.80 hours by the hourly rate for a GS-9/5 (\$30.27) to reach the review cost of \$508.54). Then, NCA multiplies \$508.54 by 37 percent to account for benefits to reach the GS-9/5 review cost of \$696.69.

NCA estimates review by a cemetery director at GS-12/5 to be \$2,845.54 (336 applications × 10 minutes per application = 3,360 minutes. NCA divides 3,360 minutes by 60 minutes to get the burden hours for application review (56.00 hours). Next, NCA multiplies the 56.00 hours by the hourly rate for a GS-12/5 (\$37.09) to reach the review cost of \$2,077.04). Then, NCA multiplies \$2,077.04 by 37 percent to account for benefits to reach the GS-12/5 review cost of \$2,845.54.

NCA estimates review and uploading to the IPPS of allowance claims by a NCA Finance employee at GS-13/5 to be \$6,675.79 (336 applications × 15 minutes per application = 5,040 minutes. NCA divides 5,040 minutes by 60 minutes to get the total burden hours for application review (84.00 hours). Next, NCA multiplies the 84.00 hours by the hourly rate for a GS-13/5 (\$58.01) to reach the review cost of \$4,872.84). Then, NCA multiplies \$4,872.84 by 37 percent to account for benefits to reach the GS-13/5 review cost of \$6,675.79.

The total annualized workload and cost burden to the Federal Government for reimbursing claims under the casket/urn authority is a total of 156.80 hours at a total cost of \$10,218.03.

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 (2022 General Schedule):

- 1) St. Louis Area (NCSO employees) [https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2022/SL\\_h.pdf](https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2022/SL_h.pdf)

- 2) Base 2022 General Schedule (Cemetery Director) [https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2022/GS\\_h.pdf](https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2022/GS_h.pdf)
- 3) Washington, DC Area (NCA Finance employee) [https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2022/DCB\\_h.pdf](https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2022/DCB_h.pdf)

**15. Explain the reason for any burden hour changes or adjustments reported in items 13 or 14.**

NCA adjusted the burden estimates (such as mean hourly wage, total cost to respondents, hourly wage for funeral home managers, and total cost to the Federal Government) since the previously submitted information collection. The hourly rate for one NCSO employee to review claims was adjusted to reflect current general schedule pay rates set by the Office of Personnel Management for a GS-9 employee, when previously such claims were reviewed by a GS-7 employee.

**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.**

There are no exceptions.