

SUPPORTING STATEMENT - PART A

Grant Funded Cemetery Data Sheet and Cemetery Grant Documents – OMB Control Number
2900-0559

Summary of Changes from Previously Approved Collection

- Grant Funded Cemetery Data Sheet and Cemetery Grant Documents – There is no change in the title.
- Changes in burden: The respondent time burden estimate has decreased since the previous approval from 296 hours to 237 hours despite an increase from 121 to 124 respondents for the VA Form 40-0241. The respondent burden cost has decreased from \$8,808.96 to \$7,724.09. The Federal Government cost burden has decreased from \$17,010 to \$15,926.
- NCA received three comments from the public on the 60-day FRN.

1. Need for the Information Collection

The Grant Funded Cemetery Data form, VA Form 40-0241, and the Cemetery Grant Document Forms, 40-0895 series, are required to provide data regarding the number of interments conducted at State Veterans cemeteries and support grant applications each year. This data is necessary for budget, oversight and compliance purposes associated with existing and establishment of new State and Tribal government veteran cemeteries. In addition, the Department of Veterans Affairs (VA's) Veterans Cemetery Grants Program (VCGP) needs this data to answer questions which arise during the year to respond to Congressional correspondence and to project and predict the need for burial space and the demand for state grants. Burial data tells us usage rates and helps in the prediction of when a cemetery needs to develop additional burial plots (request a grant to expand) or if a cemetery is going to close due to a lack of available burial plots. The amount of acreage used helps the VCGP and the National Cemetery Administration (NCA) anticipates the closing and the requirement for additional cemeteries (either VA grant-funded state and tribal or national). Lower burial usage rates may indicate problems such as ineffective outreach or poor maintenance that should be investigated. The data is used in conjunction with the data gained from the national cemeteries to consider where to plan additional national or VA grant funded cemeteries that will benefit unserved Veterans.

38 CFR, Part 39.5 discusses submission of information and documents to VA. Part 39.122 (b) states the requirement of a State or Tribal Organization to make an annual report on VA form 40-0241. The Cemetery Grant Document forms are used to document and evaluate state submissions in compliance with grant preapplications in 38 CFR, Part 39.

2. Use of the Information

The data gathered annually is used by the VCGP to monitor cemetery usage, account for Veterans and eligible family members not buried in a VA national cemetery and identify areas of unserved Veteran populations without reasonable access to a Veterans cemetery within 75 miles of their residence. Respondents have access to the Cemetery Grant Document Forms, 40-0895 series through various publicly accessible sources, that include direct from the program office, through the VA's public websites for VA Forms (<https://www.va.gov/forms/>), the Veterans cemetery Grants Program webpage (<https://www.cem.va.gov/grants/>), and by way of the federal grant application process from the website grants.gov. The Grant Funded Cemetery Data form, VA Form 40-0241 is provided to the respondents directly from the Veterans Cemetery Grants Program office and is only required for a Veterans Cemetery as a condition of having been awarded the VA's grant.

The VCGP is the primary user of this data as is the Office of the Deputy Under Secretary for Field Programs and the Budget and Planning Service in the Office of the Deputy Under Secretary for Finance and Budget in NCA. The data is integral to the operations of State and Tribal Veterans Cemeteries, as well as congressional offices, veteran's organization and interested citizens.

3. Use of Information Technology

The agency which typically receives 15 new pre-applications annually utilizes electronic collection of the data requested on the 40-0895 series forms submitted through grants.gov. For existing pre-applications already on file with VCGP, applicants may send updated 40-0895 series forms by email directly to VCGP at VCGP@VA.gov. The Grant Funded Cemetery Data form includes instructions that are simple to interpret. These forms are designed to be simple for a person to fill out and the user (Veterans Cemetery Grants Program) to extract data. The Grant Funded Cemetery Data form and the 40-0895 series Cemetery Grant Document forms are available on the VA's forms website or by request at vcgp@va.gov.

4. Non-duplication

The information obtained through this collection is unique to VA's grants for federal financial aid and the annual burial data performed at VA grant funded veterans cemeteries that complements the mission of the National Cemetery Administration (NCA) and is not already available for use or adaptation from another cleared source.

5. Burden on Small Businesses

This information collection does not impose a significant economic impact on a substantial number of small businesses or entities.

6. Less Frequent Collection

If this data were not collected, VCGPG would be hampered in its ability to document cemetery usage and ensure compliance with grant application and award requirements. Without the forms, VCGP could not answer various congressional or State correspondence or internal inquiries within VA to support the usage at the cemeteries or the documentation to support future grant awards. The budget process would be hampered by our inability to provide objective data required to justify and explain the program. Additionally, NCA could not anticipate the need for new VA grants or monitor the available burial space at VA grant funded state and tribal veterans cemeteries to avoid a disruption in burial services.

7. Paperwork Reduction Act Guidelines

This collection of information does not require collection to be conducted in a manner inconsistent with the guidelines delineated in 5 CFR 1320.5(d)(2).

8. Consultation and Public Comments

Part A: PUBLIC NOTICE

A 60-Day Federal Register Notice (FRN) for the collection published on Thursday, May 28, 2026. The 60-Day FRN citation is 91 FRN 31863.

Three comments were received during the 60-Day Comment Period. They are included below in the order they were received, as well as our Agency's response to the comment.

Public comment: "Enhance utility by requiring machine-readable fields (cemetery identifier, interment type, date ranges, remaining capacity) that align with existing federal grants data standards and can feed national geospatial planning tools. Clear, unambiguous definitions of "interment" and "grant-eligible activity" would improve data quality for both oversight and long-range demand forecasting tied to Veteran demographics. High-quality, standardized outputs would allow NCA and grantees to model future needs rather than react after capacity is exhausted: Source: Notice invitation point (3); GREAT Act"

Response to the comment: Dear Commenter,

The Department of Veterans Affairs (VA) National Cemetery Administration acknowledges your recent submission in response to the renewal notice for the information collection (OMB Control Number: 2900-0559).

VA has considered your comments referencing the Grant Reporting Efficiency and Agreements Transparency (GREAT) Act of 2019 and suggested changes to the collection of information for renewal. We note these forms have been prepared in accordance with the Office of Management and Budget's requirements and are subject to OMB approval. Further, the data provided by grant-funded veterans cemeteries currently serve the purposes noted by the commenter to the extent of VA's existing information technologies. No changes will be made to these forms based on comment.

Thank you again for response to this information collection activity and for your support of our Nation's Veterans.

Public comment: "See attached file(s)"

Response to the comment: Dear Commenter,

The Department of Veterans Affairs (VA) National Cemetery Administration acknowledges your recent submission in response to the renewal notice for the information collection (OMB Control Number: 2900-0559).

To clarify, the VA renewal notice proposed changes to the "Grant Funded Cemetery Data Sheet and Cemetery Grant Documents" which grantees must complete as a condition of receiving grant funding. In response, you submitted a three-page "Application to Set Aside Conviction(s) SCAO Form MC-227", which is a form that is used by the State of Michigan's judicial system. VA will make no changes based on comments that are not pertinent to this collection activity.

Thank you for your response to the information collection activity and for your support of our Nation's Veterans.

Public comment: "Timely for All Patriots July 30, 2026 marks the 70th Anniversary of in 1812, after the British bombed Fort McHenry all night and the battle torn American flag still waved overhead, Francis Scott Key penned in the poem that became our national anthem: "And this be our motto: 'In God is our trust!'" "In God We Trust" first appeared on US coins in 1864, and President Eisenhower signed the law officially establishing "In God We Trust" as our national motto on July 30th, 1956 I Pere Jarboe, Veteran invite the Secretary to celebrate such a milestone event this 250th year declaration of liberty and pass on word to the President all Veterans welcome and have always rally around the VA Commander-in-Chief President Trump, and Vice President Vance – Patriots all!"

Response to the comment: Dear Commenter,

The Department of Veterans Affairs (VA) National Cemetery Administration acknowledges your recent submission in response to the renewal notice for the information collection (OMB Control Number: 2900-0559).

To clarify, the purpose of the Notice is to renew the Office of Management and Budget's approval of the forms, Grant Funded Cemetery Data Sheet and Cemetery Grant Documents required by regulation. Your comments seemed to associate the renewal notice with the anniversary of the U.S. National Anthem. While we appreciate the patriotic sentiment of the comments they have no substantive bearing on the collection of information, consequently we will make no changes based on comment.

Thank you for response to this information collection activity and for your support of our Nation's Veterans.

A 30-Day Federal Register Notice for the collection published on Monday, August 24, 2026. The 30-Day FRN citation is 91 FRN 54785.

Part B: CONSULTATION

No additional consultation apart from soliciting public comments through the Federal Register was conducted for this submission.

9. Gifts or Payment

No payments or gifts are being offered to respondents as an incentive to participate in the collection.

10. Confidentiality

There are no assurances of confidentiality in connection with these forms. The result of studies gained from the data is passed back to the States in a generic form. We do produce a "ranking" of the most active State veterans' cemeteries, but do not produce a ratio expressing the relationship between operating costs and numbers of burials. Too many variables, including climate and local expectations, would tend to make such comparisons unproductive. Data is generally aggregated on a national or multi-state basis, or the data is used to respond to a specific question that does not include such comparisons. Nonetheless, there is no assurance of confidentiality offered or implied.

11. Sensitive Questions

No questions considered sensitive are being asked in this collection.

12. Respondent Burden and its Labor Costs

Part A: ESTIMATION OF RESPONDENT BURDEN

- 1) Grant Funded Cemetery Data 40-0241
 - a) Number of Respondents: 124
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 124
 - d) Response Time: 1 hour
 - e) Respondent Burden Hours: 124 hours
- 2) Compliance with Provisions of the Davis-Bacon Act 40-0895-2
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 0.25 hours
 - e) Respondent Burden Hours: 3.75 hours
- 3) State or Tribal Government Cemetery 40-0895-3
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 3 hours
 - e) Respondent Burden Hours: 45 hours
- 4) State or Tribal Government Matching Architectural and Engineering Funds to Qualify for Group 1 on the Priority List 40-0895-6
 - f) Number of Respondents: 15
 - g) Number of Responses Per Respondent: 1
 - h) Number of Total Annual Responses: 15
 - i) Response Time: 0.5 hours
 - j) Respondent Burden Hours: 7.5 hours
- 5) Debarment, Suspension, Ineligibility and Voluntary Exclusion – Primary Covered Transactions (State or Tribal Governments) 40-0895-7
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 0.25 hours
 - e) Respondent Burden Hours: 3.75 hours
- 6) Drug-Free Workplace Requirements for Grantees Other Than Individuals 40-0895-8
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 0.25 hours
 - e) Respondent Burden Hours: 3.75 hours

- 7) Lobbying 40-0895-9
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 0.25 hours
 - e) Respondent Burden Hours: 3.75 hours
- 8) Compliance with Federal Requirements – State or Tribal Government Construction Grant 40-0895-10
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 0.25 hours
 - e) Respondent Burden Hours: 3.75 hours
- 9) Debarment, Suspension, Ineligibility and Voluntary Exclusion – Primary Covered Transactions (Contractor) 40-0895-12
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 0.25 hours
 - e) Respondent Burden Hours: 3.75 hours
- 10) Documents and Information Required for State or Tribal Cemetery Construction Grants – Post Grant Requirements 40-0895-13
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 2 hours
 - e) Respondent Burden Hours: 30 hours
- 11) Major Requirements for State or Tribal Government Cemetery Construction Grants 40-0895-14
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 0.25 hours
 - e) Respondent Burden Hours: 3.75 hours
- 12) Cemetery Maintained in Accordance with National Cemetery Administration Standards 40-0895-15
 - a) Number of Respondents: 15
 - b) Number of Responses Per Respondent: 1
 - c) Number of Total Annual Responses: 15
 - d) Response Time: 0.25 hours
 - e) Respondent Burden Hours: 3.75 hours

13) Total Submission Burden (Summation or average based on collection)

- a) Total Number of Respondents: 289
- b) Total Number of Annual Responses: 289
- c) Total Respondent Burden Hours: 236.5 hours

Part B: LABOR COST OF RESPONDENT BURDEN

1) 40-0241

Grant Funded Cemetery Data

- a) Number of Total Annual Responses: 124
- b) Response Time: 1 hour
- c) Respondent Hourly Wage¹: \$32.66
- d) Labor Burden per Response: \$32.66
- e) Total Labor Burden: \$4,049.84

2) 40-0895-2

Compliance with Provisions of the Davis-Bacon Act

- a) Number of Total Annual Responses: 15
- b) Response Time: 0.25 hours
- c) Respondent Hourly Wage: \$32.66
- d) Labor Burden per Response: \$8.17
- e) Total Labor Burden: \$122.48

3) 40-0895-3

State or Tribal Government Cemetery Grants Service Space Program Analysis

- f) Number of Total Annual Responses: 15
- g) Response Time: 3 hours
- h) Respondent Hourly Wage: \$32.66
- i) Labor Burden per Response: \$97.98
- j) Total Labor Burden: \$1,469.70

4) 40-0895-6

State or Tribal Government Matching Architectural and Engineering Funds to Qualify for Group 1 on the Priority List

- a) Number of Total Annual Responses: 15
- b) Response Time: 0.5 hours
- c) Respondent Hourly Wage: \$32.66
- d) Labor Burden per Response: \$16.33
- e) Total Labor Burden: \$244.95

5) 40-0895-7

¹ The mean hourly wage rate for All Occupations is \$32.66. Bureau of Labor Statistics. May 2024 National Occupational Employment and Wage Estimates. Occupational Code 00-0000 All Occupations. Last Modified Date: 4/3/2024 (accessed 02/02/2026). <https://data.bls.gov/oes/#/industry/000000>.

Debarment, Suspension, Ineligibility and Voluntary Exclusion – Primary Covered Transaction (State or Tribal Governments)

- a) Number of Total Annual Responses: 15
- b) Response Time: 0.25 hours
- c) Respondent Hourly Wage: \$32.66
- d) Labor Burden per Response: \$8.17
- e) Total Labor Burden: \$122.48

6) 40-0895-8

Drug-Free Workplace Requirements for Grantees Other Than Individuals

- a) Number of Total Annual Responses: 15
- b) Response Time: 0.25 hours
- c) Respondent Hourly Wage: \$32.66
- d) Labor Burden per Response: \$8.17
- e) Total Labor Burden: \$122.48

7) 40-0895-9

Lobbying

- a) Number of Total Annual Responses: 15
- b) Response Time: 0.25 hours
- c) Respondent Hourly Wage: \$32.66
- d) Labor Burden per Response: \$8.17
- e) Total Labor Burden: \$122.48

8) 40-0895-10

Compliance with Federal Requirements – State or Tribal Government Construction Grant

- a) Number of Total Annual Responses: 15
- b) Response Time: 0.25 hours
- c) Respondent Hourly Wage: \$32.66
- d) Labor Burden per Response: \$8.17
- e) Total Labor Burden: \$122.48

9) 40-0895-12

Debarment, Suspension, Ineligibility and Voluntary Exclusion – Primary Covered Transactions (Contractor)

- a) Number of Total Annual Responses: 15
- b) Response Time: 0.25 hours
- c) Respondent Hourly Wage: \$32.66
- d) Labor Burden per Response: \$8.17
- e) Total Labor Burden: \$122.48

10) 40-0895-13

Documents and Information Required for State or Tribal Cemetery Construction Grants – Post Grant Requirements

- a) Number of Total Annual Responses: 15
 - b) Response Time: 2 hours
 - c) Respondent Hourly Wage: \$32.66
 - d) Labor Burden per Response: \$65.32
 - e) Total Labor Burden: \$979.80
- 11) 40-0895-14
Major Requirements for State or Tribal Government Cemetery Construction Grants
 - a) Number of Total Annual Responses: 15
 - b) Response Time: 0.25 hours
 - c) Respondent Hourly Wage: \$32.66
 - d) Labor Burden per Response: \$8.17
 - e) Total Labor Burden: \$122.48
- 12) 40-0895-15
Cemetery Maintained in Accordance with National Cemetery Administration Standards
 - a) Number of Total Annual Responses: 15
 - b) Response Time: 0.25 hours
 - c) Respondent Hourly Wage: \$32.66
 - d) Labor Burden per Response: \$8.17
 - e) Total Labor Burden: \$122.48
- 13) Overall Labor Burden
 - a) Total Number of Annual Responses: 289
 - b) Total Labor Burden: \$7,724.09

The Respondent hourly wage was determined by using the U.S. Bureau of Labor Statistics Occupational Employment and Wage Statistics <https://data.bls.gov/oes/#/industry/000000>

13. Respondent Costs Other Than Burden Hour Costs

There are no annualized costs to respondents other than the labor burden costs addressed in Section 12 of this document to complete this collection.

14. Cost to the Federal Government

Part A: LABOR COST TO THE FEDERAL GOVERNMENT

- 1) Collection Instrument: VA 40-0241
Grant Funded Cemetery Data
 - a) Number of Total Annual Responses: 124
 - b) Processing Time per Response: 1 hour
 - c) Hourly Wage of Worker Processing Responses²: \$38.35

² The hourly basic rate for a GS9 Step 5 in Washington, D.C. is \$38.35 per hour. Salary Table 2026-DCB. https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/DCB_h.pdf. Effective January 2026. Accessed February 2, 2026.

- d) Cost to Process Each Response: \$38.35
 - e) Total Cost to Process Responses: \$4,755.40
- 2) Collection Instrument: VA 40-0895-2
Compliance with Provisions of the Davis-Bacon Act
 - a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 1 hour
 - c) Hourly Wage of Worker Processing Responses: \$38.35
 - d) Cost to Process Each Response: \$38.35
 - e) Total Cost to Process Responses: \$575.25
- 3) Collection Instrument: VA 40-0895-3
State or Tribal Government Cemetery Grants Service Space Program Analysis
 - f) Number of Total Annual Responses: 15
 - g) Processing Time per Response: 1 hour
 - h) Hourly Wage of Worker Processing Responses: \$38.35
 - i) Cost to Process Each Response: \$38.35
 - j) Total Cost to Process Responses: \$575.25
- 4) Collection Instrument: VA 40-0895-6
State or Tribal Government Matching Architectural and Engineering Funds to Qualify for Group 1 on the Priority List
 - a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 1 hour
 - c) Hourly Wage of Worker Processing Responses: \$38.35
 - d) Cost to Process Each Response: \$38.35
 - e) Total Cost to Process Responses: \$575.25
- 5) Collection Instrument: VA 40-0895-7
Debarment, Suspension, Ineligibility and Voluntary Exclusion – Primary Covered Transactions (State or Tribal Governments)
 - a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 1 hour
 - c) Hourly Wage of Worker Processing Responses: \$38.35
 - d) Cost to Process Each Response: \$38.35
 - e) Total Cost to Process Responses: \$575.25
- 6) Collection Instrument: VA 40-0895-8
Drug-Free Workplace Requirements for Grantees Other Than Individuals
 - a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 1 hour
 - c) Hourly Wage of Worker(s) Processing Responses: \$38.35
 - d) Cost to Process Each Response: \$38.35
 - e) Total Cost to Process Responses: \$575.25
- 7) Collection Instrument: VA 40-0895-9

Lobbying

- a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 1 hour
 - c) Hourly Wage of Worker(s) Processing Responses: \$38.35
 - d) Cost to Process Each Response: \$38.35
 - e) Total Cost to Process Responses: \$575.25
- 8) Collection Instrument: VA 40-0895-10
Compliance with Federal Requirements – State or Tribal Government Construction Grant
- a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 1 hour
 - c) Hourly Wage of Worker(s) Processing Responses: \$38.35
 - d) Cost to Process Each Response: \$38.35
 - e) Total Cost to Process Responses: \$575.25
- 9) Collection Instrument: VA 40-0895-12
Debarment, Suspension, Ineligibility and Voluntary Exclusion – Primary Covered Transactions (Contractor)
- a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 1 hour
 - c) Hourly Wage of Worker(s) Processing Responses: \$38.35
 - d) Cost to Process Each Response: \$38.35
 - e) Total Cost to Process Responses: \$575.25
- 10) Collection Instrument: VA 40-0895-13
Documents and Information Required for State or Tribal Cemetery Construction Grants – Post Grant Requirements
- a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 2.5 hours
 - c) Hourly Wage of Worker(s) Processing Responses: \$38.35
 - d) Cost to Process Each Response: \$95.87
 - e) Total Cost to Process Responses: \$1,438.13
- 11) Collection Instrument: VA 40-0895-14
Major Requirements for State or Tribal Government Cemetery Construction Grants
- a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 1 hour
 - c) Hourly Wage of Worker(s) Processing Responses: \$38.35
 - d) Cost to Process Each Response: \$38.35
 - e) Total Cost to Process Responses: \$575.25
- 12) Collection Instrument: VA 40-0895-15
Cemetery Maintained in Accordance with National Cemetery Administration Standards
- a) Number of Total Annual Responses: 15
 - b) Processing Time per Response: 1 hour

- c) Hourly Wage of Worker(s) Processing Responses: \$38.35
- d) Cost to Process Each Response: \$38.35
- e) Total Cost to Process Responses: \$575.25

NCA estimates administering the VCGP forms by a GS 9 Step 5 to be \$11,946.03 based on 289 responses annually. This amount is based on a processing time of one (1) hour per response in the Veterans Cemetery Grants Program, NCA, using a salary of a GS 9 Step 5 (\$38.35 per hour).

In addition, a GS 13 Step 4 (\$64.19 per hour³) transcribes and reviews the VA40-0241 form into one document produced for use by VCGP. NCA multiplies the response time of 0.5 (30 minutes) by \$64.19 to calculate \$32.10 labor burden per response. Then, NCA multiplies the 124 total annual responses, the 0.5 response time, and the \$64.19 hourly wage of a GS 13 Step 4 to calculate the transcription and review cost of \$3,979.78 (total labor burden). If this form were not used, Federal costs would be much higher because staff would have to spend many hours on an ad hoc basis, interviewing state cemeteries and responding to questions as they arise rather than being able to review collected data to answer questions. The Cemetery Grant Document forms are essential in properly developing proposed projects and for the Federal Government to ensure compliance with 38 U.S.C. 501, 2408 and 38 CFR Part 39. Grants would not be awarded without the documentation.

13) Overall Labor Burden to the Federal Government

- a) Total Number of Annual Responses: 289
- b) Total Labor Burden: \$15,926

Part B: OPERATIONAL AND MAINTENANCE COSTS

1) Cost Categories

- a) Equipment: \$0
- b) Printing: \$0
- c) Postage: \$0
- d) Software Purchases: \$0
- e) Licensing Costs: \$0
- f) Other: \$0

2) Total Operational and Maintenance Cost: \$0

Part C: TOTAL COST TO THE FEDERAL GOVERNMENT

1) Total Labor Cost to the Federal Government: \$15,926

2) Total Operational and Maintenance Costs: \$0

3) Total Cost to the Federal Government: \$15,926

³ The hourly basic rate for a GS13 Step 4 in Washington, D.C. is \$64.19 per hour. Salary Table 2026-DCB. https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/DCB_h.pdf. Effective January 2026. Accessed February 2, 2026.

15. Reasons for Change in Burden

The respondent time burden estimate has decreased since the previous approval from 296 hours to 237 hours despite an increase from 121 to 124 respondents for the VA Form 40-0241. This respondent increase for the VA Form 40-0241 was a result of 3 new state veterans cemeteries that recently opened and are required to provide this annual report. The respondent burden cost has decreased from \$8,808.96 to \$7,724.09. The Federal Government cost burden has decreased from \$17,010 to \$15,926.

16. Publication of Results

The results of this information collection will not be published.

17. Non-Display of OMB Expiration Date

We are not seeking approval to omit the display of the expiration date of the OMB approval on the collection instrument.

18. Exceptions to "Certification for Paperwork Reduction Submissions"

We are not requesting any exemptions to the provisions stated in 5 CFR 1320.9.