

SUPPORTING STATEMENT - PART A

Request for Casket/Urn Allowance – OMB Control Number 2900-0799

Summary of Changes from Previously Approved Collection

- Request for Casket/Urn Allowance – There is no change to the title.
- Changes in burden: There is an increase in burden since the previous approval due to the number of responses increasing.
- NCA received one comment from the public on the 60-day FRN.

1. Need for the Information Collection

Section 2306 of title 38 and Section 2411 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. Use of the Information

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 applicant must acknowledge observations made by cemetery staff and the form is then returned to the applicant and mailed or faxed to NCA Finance Service by the applicant. 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. Use of Information Technology

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. Non-duplication

The information obtained through this collection is unique 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

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. 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 Wednesday, February 25, 2026. The 60-Day FRN citation is 91 FRN 9335.

One comment was received during the 60-Day Comment Period.

Public comment: This allowance should be available to Veterans who do have survivors, as well. No Veteran or their survivors should be burdened with the costs of respectful corporeal internment/being put to rest.

Response to the comment: Dear Commenter,

Thank you for sending VA your comment about the 2900-0799 information collection. In your message, you said that “This allowance should be available to Veterans who do have survivors, as well. No Veteran or their survivors should be burdened with the costs”.

By regulation, VA can only give money for a casket or urn when a Veteran who qualifies has died, we cannot find any family, and there is no other money to help. VA can only give this help if the Veteran is being buried in a national cemetery or in a State or Tribal Veterans cemetery that has received a grant.

Thank you again for sharing your thoughts and for supporting our Nation’s Veterans.

A 30-Day Federal Register Notice for the collection published on Wednesday, May 6, 2026. The 30-Day FRN citation is 91 FRN 24646.

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

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. Sensitive Questions

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. Respondent Burden and its Labor Costs

Part A: ESTIMATION OF RESPONDENT BURDEN

1) Collection Instrument

Casket/Urn Allowance Form (for caskets)

- a) Number of Respondents: 335
- b) Number of Responses Per Respondent: 1
- c) Number of Total Annual Responses: 335
- d) Response Time: 10 minutes
- e) Respondent Burden Hours: 55.83 hours

Casket/Urn Allowance Form (for urns)

- f) Number of Respondents: 100
- g) Number of Responses Per Respondent: 1
- h) Number of Total Annual Responses: 100
- i) Response Time: 10 minutes
- j) Respondent Burden Hours: 16.67 hours

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

- a) Total Number of Respondents: 435
- b) Total Number of Annual Responses: 435
- c) Total Respondent Burden Hours: 73 hours

Part B: LABOR COST OF RESPONDENT BURDEN

1) Collection Instrument

Casket/Urn Allowance (for casket workload)

- a) Number of Total Annual Responses: 335
- b) Response Time: 10 minutes
- c) Respondent Hourly Wage: \$41.18
- d) Labor Burden per Response: \$6.86
- e) Total Labor Burden: \$2,299.22

Casket/Urn Allowance (for urn workload)

- a) Number of Total Annual Responses: 100

- b) Response Time: 10 minutes
- c) Respondent Hourly Wage: \$41.18
- d) Labor Burden per Response: \$6.86
- e) Total Labor Burden: \$686.33

2) Overall Labor Burden

- a) Total Number of Annual Responses: 435
- b) Total Labor Burden: \$2,986

The Respondent hourly wage was determined by using the Bureau of Labor Statistics website. Source: May 2024 Bureau of Labor Statistics, Occupational Employment and Wage Statistics, Code 11-9171, Funeral Home Managers: <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(s)

Casket/Urn Allowance

- a) Number of Total Annual Responses: 435
- b) Processing Time per Response: 0.05 hours
- c) Hourly Wage¹ of GS-9/5 Cemetery Employee Verifying Responses: \$33.52
- d) Cost to Process Each Response: \$1.68
- e) Total Cost to Process Responses: \$729.06

Casket/Urn Allowance

- a) Number of Total Annual Responses: 435
- b) Processing Time per Response: 0.25 hours
- c) Hourly Wage² of GS 13/6 Finance Employee Processing Responses: \$68.08
- d) Cost to Process Each Response: \$17.02
- e) Total Cost to Process Responses: \$7,403.70

Casket/Urn Allowance

- a) Number of Total Annual Responses: 435
- b) Processing Time per Response: 0.16 hours

¹ A GS 9 Step 5 hourly wage is \$33.52. OPM. Salary Table 2026-RUS For the Locality Pay Area of Rest of U.S. Effective January 2026. https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/RUS_h.pdf. Accessed 02/10/2026.

² A GS 13 Step 6 hourly wage is \$68.08. OPM. Salary Table 2026-DCB For the Locality Pay Area of Washington-Baltimore-Arlington, DC-MD-VA-WV-PA. Effective January 2026. https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/DCB_h.pdf. Accessed 02/10/2026

- c) Hourly Wage³ of GS-11/9 Worker(s) Certifying Responses: \$46.48
- d) Cost to Process Each Response: \$7.75
- e) Total Cost to Process Responses: \$3,369.80

Casket/Urn Allowance

- f) Number of Total Annual Responses: 435
- g) Processing Time per Response: 0.16 hours
- h) Hourly Wage⁴ of GS 13/5 Worker Certifying Responses: \$59.27
- i) Cost to Process Each Response: \$9.88
- j) Total Cost to Process Responses: \$4,297.08

- 2) Overall Labor Burden to the Federal Government
 - a) Total Number of Annual Responses: 435
 - b) Total Labor Burden: \$15,800

Part B: OPERATIONAL AND MAINTENANCE COSTS

- 1) Cost Categories
 - a) Equipment: \$0.00
 - b) Printing: \$0.00
 - c) Postage: \$0.00
 - d) Software Purchases: \$0.00
 - e) Licensing Costs: \$0.00
 - f) Other: \$0.00
- 2) Total Operational and Maintenance Cost: \$0.00

Part C: TOTAL COST TO THE FEDERAL GOVERNMENT

- 1) Total Labor Cost to the Federal Government: \$15,800
- 2) Total Operational and Maintenance Costs: \$0.00
- 3) Total Cost to the Federal Government: \$15,800

15. Reasons for Change in Burden

The burden has increased since the previous approval due to the total casket and urn applications worked for certified and denied requests increasing.

³ A GS 11 Step 9 hourly wage is \$46.48. OPM. Salary Table 2026-SL For the Locality Pay Area of St. Louis-St. Charles-Farmington, MO-IL Effective January 2026. https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/SL_h.pdf. Accessed 02/10/2026.

⁴ A GS 13 Step 5 hourly wage is \$59.27. OPM. Salary Table 2026-SL For the Locality Pay Area of St. Louis-St. Charles-Farmington, MO-IL Effective January 2026. https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/SL_h.pdf. Accessed 02/10/2026.

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.