



CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

May 23, 2016

H.R. 3715 **Final Farewell Act of 2015**

*As ordered reported by the House Committee on Veterans' Affairs
on May 18, 2016*

H.R. 3715 would require the Secretary of Veterans Affairs to allow interment, funeral, and memorial services to be performed on weekends (other than federal holidays) at national cemeteries under the jurisdiction of the Department of Veterans Affairs (VA). In addition, the bill would require that any grants provided under the Veterans Cemetery Grant Program (VCGP) to state cemeteries be conditioned on those cemeteries also allowing such weekend burials. VA also would be required to provide notice to all applicants for burials in a VA cemetery that the option for a weekend burial is available. CBO estimates that implementing H.R. 3715 would cost \$2 million over the 2017-2021 period; that spending would be subject to the availability of appropriated funds. Enacting H.R. 3715 would not affect direct spending or revenues; therefore, pay-as-you-go procedures do not apply.

VA reports that weekend services and interments are conducted at national cemeteries on a case-by-case basis and for exceptional circumstances, including religious or cultural reasons and for service members who are killed in action. In addition, VA conducts burials on the three-day weekends associated with federal holidays. Of the about 131,000 burials VA conducted in 2015, 260 occurred on weekends.

Based on information from VA, CBO estimates that, under H.R. 3715, VA would conduct an additional 1,050 weekend burials per year over the 2017-2021 period. While those burials do not represent an increase in the total number of burials that would be performed in a year, the need to pay overtime for work on the weekends means that the cost of those interments would increase.

On the basis of information from VA, CBO estimates that, on average, each burial requires the efforts of a team of seven VA employees for two hours of work at various pay rates. After accounting for inflation, CBO estimates that implementing H.R. 3715 would cost about \$2 million over the 2017-2021 period for weekend burials at VA national cemeteries.

Under current law, VA provides grants to state veterans' cemeteries to establish, expand, or improve those cemeteries under the VCGP. The grants also may be used to operate and maintain the cemeteries. In order to receive a grant under the VCGP, a state must submit an application and adhere to several conditions. H.R. 3715 would impose an additional condition. Because VA provides grants based on the amount of money available to the program and there are more applicants than grants, CBO does not expect that additional condition would affect the number of grants provided under the VCHP.

H.R. 3715 would require VA to notify all applicants for burial of a deceased veteran of the option of requesting a weekend burial. CBO estimates that implementing that provision would increase costs by less than \$500,000.

CBO estimates that enacting H.R. 3715 would not increase net direct spending or on-budget deficits in any of the four consecutive 10-year periods beginning in 2027.

H.R. 3715 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would impose no costs on state, local, or tribal governments.

The CBO staff contact for this estimate is Dwayne M. Wright. The estimate was approved by H. Samuel Papenfuss, Deputy Assistant Director for Budget Analysis.