



May 2024

VA HEALTH CARE

Additional Assessments of Mileage Reimbursement Data and Veterans' Travel Costs Needed

GAO Highlights

Highlights of [GAO-24-106816](#), a report to congressional committees

Why GAO Did This Study

According to VHA, veterans' access to care is a multifaceted issue, and one in which disparities persist. VHA tries to improve access through the mileage reimbursement benefit, whose purpose is to defray beneficiaries' travel costs.

The Consolidated Appropriations Act, 2023, includes a provision for GAO to examine the Department of Veterans Affairs (VA) mileage reimbursement benefit. This report examines the information VHA has on veterans' use of the benefit and on veterans' travel costs, among other objectives.

GAO reviewed the VHA directive outlining VHA's requirements for administering the benefit and VHA data on veterans' use of the benefit from fiscal years 2010 through 2023. GAO also interviewed VHA officials who oversee the benefit; officials from three VHA health care systems, selected for variation in geography, among other things; and representatives from four veterans service organizations. Using fuel costs, GAO also analyzed the current rate and deductible to determine the distance a veteran would have to travel to receive a non-zero reimbursement.

What GAO Recommends

GAO is making four recommendations to VA including that VHA should (1) collect and assess information on veterans' use of the mileage reimbursement benefit by subpopulation, such as rural veterans. VHA should also (2) collect additional information on veterans' travel costs and assess how costs vary by subpopulations. VA concurred or concurred in principle with GAO's recommendations and identified steps it plans to take to address them.

View [GAO-24-106816](#). For more information, contact Sharon M. Silas at (202) 512-7114 or silas@gao.gov.

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What GAO Found

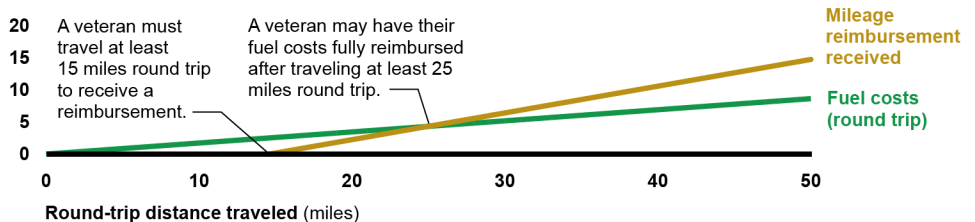
The Veterans Health Administration (VHA) uses the mileage reimbursement benefit to reimburse eligible veterans for use of personal vehicles to attend VHA-approved care. The benefit comprises (1) the mileage reimbursement rate—a per-mile amount VHA reimburses beneficiaries for travel to and from approved care and (2) a deductible—the amount VHA withholds from reimbursements with the purpose of limiting program costs.

According to officials, VHA tracks national trends of veterans' benefit use overall, but does not collect this information for subpopulations of veterans. GAO's analysis of VHA data show that veterans' use of the benefit increased from fiscal years 2010 through 2019 before declining in fiscal year 2020. In the last two fiscal years use increased, but remains below its peak. VHA officials attributed the decline to VHA's shift to telehealth in response to the COVID-19 pandemic. However, VHA does not collect information on how underserved subpopulations of veterans, such as rural veterans, use the benefit. This information could help VHA assess how changes in benefit use caused by the pandemic may have affected groups of veterans differently, which could help VHA determine how to address potential inequities. For example, VHA may want to determine how often rural veterans use the benefit to access in-person care, as they tend to be less likely to have the broadband access necessary to access telehealth care.

VHA has some information on travel costs for which veterans request reimbursement, such as tolls. However, VHA does not collect information on other travel costs, such as fuel costs, or assess how travel costs may vary across veteran subpopulations. Although VHA's reimbursement rate is set in statute, collecting additional travel cost information and assessing costs by subpopulations could inform future revisions to VHA's transportation programs aimed at optimizing their assistance for veterans. For example, VHA could use the information to revise the current eligibility model to consider travel to highly rural facilities for care.

GAO found, after the deductible, a veteran must travel at least 15 miles round trip to receive a reimbursement and 25 miles to have fuel costs covered.

A Veteran's Mileage Reimbursement per Mile Traveled Compared to Fuel Costs
Dollars



Source: GAO analysis of Veterans Health Administration information, and Energy Information Administration and Federal Highway Administration data. | [GAO-24-106816](#)

Note: Reimbursement is based on the current mileage reimbursement rate of 41.5 cents per mile and a \$6 round-trip deductible. The analysis assumes no other costs, such as maintenance, were incurred. GAO used the average fuel price in August 2023 of \$3.95 per gallon and a fuel efficiency of 22.9 miles per gallon, the 2021 average fuel efficiency for light-duty vehicles.

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Abbreviations

VA	Department of Veterans Affairs
VHA	Veterans Health Administration

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May 28, 2024

The Honorable Jon Tester
Chairman
The Honorable Jerry Moran
Ranking Member
Committee on Veterans' Affairs
United States Senate

The Honorable Mike Bost
Chairman
The Honorable Mark Takano
Ranking Member
Committee on Veterans' Affairs
House of Representatives

Within the Department of Veterans Affairs (VA), the Veterans Health Administration (VHA) is responsible for providing access to timely, world-class health care to the over 9 million enrolled veterans it serves each year. Eligible veterans may also receive care from providers in the community when care is not available at VHA facilities. We have previously reported on veterans experiencing access issues, such as delays in scheduling initial appointments at VHA facilities and obtaining timely care when veterans are referred to health care providers in the community.¹ Moreover, we previously reported on the need for greater oversight of programs aimed at increasing veterans' access to health care.² VHA has taken steps to implement our recommendations and improve veterans' access to care; however, it continues to report that members of veteran subpopulations, such as veterans with lower

¹GAO, *Veterans Health Administration: Opportunities Exist for Improving Veterans' Access to Health Care Services in the Pacific Islands*, [GAO-18-288](#) (Washington, D.C.: Apr. 12, 2018); and *VA Health Care: Actions Needed to Improve Newly Enrolled Veterans' Access to Primary Care*, [GAO-16-328](#) (Washington, D.C.: Mar. 18, 2016).

²GAO, *Veterans Choice Program: Improvements Needed to Address Access-Related Challenges as VA Plans Consolidation of its Community Care Programs*, [GAO-18-281](#) (Washington, D.C.: June 4, 2018); *VA Health Care: Additional Steps Needed to Strengthen Beneficiary Travel Program Management and Oversight*, [GAO-13-632](#) (Washington, D.C.: July 15, 2013).

socioeconomic status, experience access disparities, and especially as they age.³

According to VA, access to care is multifaceted and includes considerations such as how close veterans live to a VHA facility and if they have difficulty traveling to the site of care. For example, previous research has shown that distance is the most important barrier for rural veterans in accessing care.⁴ In light of these considerations, VHA provides veterans with virtual and in-person options to obtain health care. Furthermore, VHA implements several programs and benefits to increase access to services. One of these programs is the Beneficiary Travel Program, which includes VA's mileage reimbursement benefit. Under this benefit, VHA reimburses veterans for eligible travel costs, such as mileage for travel by car using a statutorily set reimbursement rate. The benefit is overseen by VHA's Member Services and administered locally at VHA facilities.

The Consolidated Appropriations Act, 2023, includes a provision for us to examine VA's mileage reimbursement benefit. In this report we

1. examine the information VHA has on veterans' use of the mileage reimbursement benefit;
2. describe VHA's spending on the mileage reimbursement benefit;
3. examine the information VHA has on veterans' travel costs;
4. examine veterans' awareness of the mileage reimbursement benefit and steps VHA has taken to improve awareness; and
5. examine the timeliness of mileage reimbursement payments.

To examine the information VHA has on veterans' use of VA's mileage reimbursement benefit, we analyzed VHA's benefit utilization data, such as the number of claims submitted, from fiscal year (FY) 2010 (the last time the mileage reimbursement rate changed in statute) through FY 2023, the most recent data at the time of our review. To assess the reliability of the claims data, we interviewed VHA Member Services

³Donna Washington et al., *National Veteran Health Equity Report 2021: Focus on Veterans Health Administration Patient Experience and Health Care Quality*, (Washington, D.C.: September 2022). Veterans over the age of 65 with lower socioeconomic status had worse ratings on an access to care measure than their counterparts with higher socioeconomic status.

⁴Colin Buzza et al., "Distance Is Relative: Unpacking a Principal Barrier in Rural Healthcare," *Journal of General Internal Medicine*, vol. 26, Supplement 2 (2011).

officials responsible for maintaining claims data, reviewed related documentation, and performed checks to identify any missing data or outliers. On the basis of these steps, we determined that the data were sufficiently reliable for the purposes of our audit objective. In addition, we assessed the information VHA has on veterans' use of the benefit against VA and VHA strategic plan objectives related to increasing access to benefits among underserved populations and VA's objective related to making evidence-based decisions. We also interviewed officials from VHA Member Services to obtain their perspectives on the reasons for any changes in benefit utilization.

To describe VHA's spending on the mileage reimbursement benefit, we reviewed VHA spending data from FY 2010 through FY 2023, the most recent data at the time of our review.⁵ To describe changes to VHA's spending on the mileage reimbursement benefit in relation to VHA's spending on other travel benefits, we also reviewed VHA's spending on the Beneficiary Travel Program from FY 2015 (the furthest back VHA could provide complete data) through FY 2023. To assess the reliability of the spending data, we interviewed officials from VHA Member Services responsible for maintaining the data, reviewed related documentation, and performed checks to identify any missing data or outliers. We determined that the data were sufficiently reliable for the purposes of our audit objective. We also interviewed officials from VHA Member Services to obtain their perspectives on the reasons for any changes in spending.

To examine the information VHA has on veterans' travel costs, we interviewed officials from VHA Member Services responsible for overseeing the benefit. We also interviewed officials responsible for administering the benefit and assisting veterans receiving the benefit at three selected VHA health care systems to understand their perspectives on travel costs and the extent to which the mileage reimbursement helps defray them.⁶ We selected health care systems for variation in geography; average mileage reimbursement amounts paid in FY 2022; and participation in innovative travel practices, such as VA's pilot to coordinate and reimburse rideshare rides for eligible veterans to their

⁵We did not review the appropriateness or legal sufficiency of the spending data.

⁶We interviewed officials from VHA health care systems based in Tampa, Florida; Saginaw, Michigan; and Albuquerque, New Mexico. A VHA health care system is an integrated health care delivery system under the direction of one administrative parent facility—such as a VHA medical center—and comprised of multiple health care facilities such as community-based outpatient clinics. Health care systems offer an array of health care services to veterans in a defined geographic area.

appointments. Information we obtained through these interviews is not generalizable to all health care systems. We compared the information VHA has on veterans' travel costs against VA's strategic objective related to making evidence-based decisions and our previously identified key practices related to evidence-building activities, such as using evidence in decision-making.⁷ In addition, we interviewed representatives from four selected national veterans service organizations—American Legion, Blinded Veterans Association, Disabled American Veterans, and Veterans of Foreign Wars—to obtain their perspectives on travel costs and the extent to which the mileage reimbursement benefit helps defray them.

To illustrate the extent to which the benefit helps defray travel costs under certain conditions we determined how far veterans would have to drive round-trip to obtain a non-zero reimbursement and developed hypothetical veteran trips using our three selected health care systems. For these illustrative trips, we calculated the estimated mileage reimbursement that a veteran would be eligible to receive, and the estimated travel costs as measured by fuel costs for a round-trip.⁸ To determine the estimated mileage reimbursement that a veteran would be eligible to receive, we used VHA information on mileage reimbursement benefit claims. To assess the reliability of the claims data we interviewed VHA Member Services officials responsible for the data, reviewed related documentation, and performed checks on the data to identify obvious errors. To determine fuel costs, we used fuel efficiency data from the Federal Highway Administration and gas price data from Energy Information Administration. To assess the reliability of the data we reviewed related documentation and performed checks on the data to identify obvious errors. On the basis of these steps, we determined that these data were sufficiently reliable for the purposes of our audit objective. Our results are not generalizable to all veterans' travel costs in each of the VHA health care systems.

To examine veterans' awareness of the benefit and VHA's steps to improve awareness, we interviewed representatives from selected national veterans service organizations to obtain their perspectives. In

⁷Department of Veterans Affairs, *Fiscal Years 2022-2028 Strategic Plan*. GAO, *Evidence-Based Policymaking: Practices to Help Manage and Assess the Results of Federal Efforts*, [GAO-23-105460](#) (Washington, D.C.: July 12, 2023).

⁸We did not consider other costs, such as insurance, maintenance and repair, parts and equipment, and the opportunity cost associated with traveling to obtain medical care.

addition, we interviewed officials from our three selected VHA health care systems about veterans' awareness of the benefit and officials from VHA Member Services about any steps VHA has taken or plans to take to improve awareness. We assessed VHA's steps against VA's strategic objective related to communication, and federal standards for internal control for information and communication, which specify management should select appropriate methods to communicate with external stakeholders.⁹

To examine the timeliness of mileage reimbursement payments, we reviewed VHA documentation related to the benefit, such as the Beneficiary Travel Program directive that describes VHA's requirements for administering the benefit. We also reviewed VHA claims processing data, such as the number of claims that were not fully processed within VHA's timeliness goal from March 2021 through March 2023, the most recent data at the time of our review. To assess the reliability of the claims processing data, we interviewed officials from VHA Member Services responsible for maintaining the data. We determined that the data were sufficiently reliable for the purposes of our audit objective. We also interviewed officials from VHA Member Services about the timeliness of reimbursement payments and steps VHA has taken to improve timeliness.

We conducted this performance audit from April 2023 to May 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

Since 1940, VHA has operated a Beneficiary Travel Program. Through this program, VHA reimburses eligible veterans, caregivers, and others for certain actual necessary transportation costs, such as tolls, meals and lodging, or an allowance based on mileage driven, to and from VHA facilities or VA authorized health care facilities when seeking health

⁹GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C: September 2014). Internal control is a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.

care.¹⁰ VHA also may reimburse eligible veterans for special mode transportation, such as ambulance trips, under certain conditions.¹¹

VHA pays for beneficiary travel, including mileage reimbursements, through its Medical Services appropriation. From this appropriation, VHA also pays health care staff salaries and purchases medical equipment, among other things.

Mileage Reimbursement Benefit Origin and Purpose

One component of VHA's Beneficiary Travel Program is the mileage reimbursement benefit. For this benefit, VHA uses a per-mile rate to reimburse beneficiaries for their actual necessary travel costs when using personal vehicles to attend appointments for VHA-approved care, either at a VHA facility or in the community. The purpose of the mileage reimbursement benefit is to help defray beneficiaries' personal vehicle transportation costs, so that the cost of transportation does not impede their ability to access care. See appendix I for the legislative changes to VA's authority for the mileage reimbursement benefit.

The benefit consists of the mileage reimbursement rate and a deductible.

- **Mileage reimbursement rate** is the per-mile amount VHA reimburses beneficiaries for their travel to and from approved care. The current rate of 41.5 cents per mile was set in statute in 2010.¹²

¹⁰Others eligible for reimbursement include immediate family members and attendants of veterans accompanying them on their medical visits when certain conditions are met.

¹¹Generally, VHA shall not make payments for special mode transportation unless the travel by such mode is medically required and authorized before the travel begins or is in connection with a medical emergency of such a nature that the delay incident to obtaining the advance authorization would have been hazardous to the person's life or health. However, VHA may provide payment before determining the eligibility of a beneficiary if VHA determines that providing such payment is in the best interest of furnishing care and services.

In the case of transportation by ambulance, until February 16, 2025, VHA may pay the provider of the transportation the lesser of the actual charge for the transportation or the amount determined by the Medicare ambulance fee schedule established under section 1834(l) of the Social Security Act (42 U.S.C. § 1395m(l)) unless VHA has entered into a contract for that transportation with the provider. See 38 U.S.C. § 111. On December 29, 2023, VA published a final rule adopting Medicare rates, absent a contract, which is currently effective February 16, 2025. See 88 Fed. Reg. 91020 (Dec. 29, 2023).

¹²Caregivers and Veterans Omnibus Health Services Act of 2010, Pub. L. No. 111-163, § 305, 124 Stat. 1130, 1151-1152 (2010).

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- **Deductible** is a specified amount required by law to be withheld from a VA beneficiary travel reimbursement in some circumstances.¹³ The purpose of the deductible is to limit overall costs of the program.¹⁴ The current deductible was set in statute in 1988 at \$3 for each one-way trip with an \$18 monthly maximum deductible.¹⁵

The statute requiring the deductible also provided VA the authority to waive the deductible if it imposes severe financial hardship, and to define what constitutes severe financial hardship by regulation.¹⁶ As of July 2008, VHA waives the deductible for individuals who receive a VA pension, have an income for the preceding year that does not exceed the VA national household income threshold, or can demonstrate that their income in the current year will not exceed VA household income thresholds.¹⁷ According to VA, this ensures deductibles are waived for veterans who qualify for beneficiary travel benefits solely based on income. In addition, service-connected veterans are afforded a higher income threshold in the consideration of a waiver, according to VA.

Mileage Reimbursement Process

The process for beneficiaries to receive mileage reimbursement can be summarized into three broad steps.

Veteran applies for mileage reimbursement. VHA policy stipulates that veterans must apply for reimbursement within 30 calendar days of completing the travel.¹⁸ Veterans can apply for reimbursement by submitting a claim orally in-person, in writing, or electronically. Veterans

¹³See 38 U.S.C. § 111(c).

¹⁴56 Fed. Reg. 52474 (October 21, 1991).

¹⁵Veterans Benefits and Services Act of 1988, Pub. L. No. 100-322, § 108, 102 Stat. 487, 496 (1988).

¹⁶Pub. L. No. 100-322, § 108(a)(2), 102 Stat. at 497.

¹⁷73 Fed. Reg. 36796 (June 30, 2008).

VA household income thresholds can change every year and depend on where the veteran lives, the number of dependents the veteran has, and other factors.

¹⁸VHA Directive 1601B.05. For beneficiary travel that includes a special mode of transportation, a claimant must apply for payment of beneficiary travel and obtain approval from a VHA clinician prior to travel. However, if the travel included a special mode of transportation and the claimant without prior approval applies for payment of the beneficiary travel within 30 calendar days after the travel is completed, the application will be considered timely submitted if the travel was for emergency treatment. In April 2020, in response to the COVID-19 pandemic, VHA temporarily suspended the requirement for veterans to submit their travel claim within 30 calendar days of their travel. In June 2023, VHA reinstated the requirement.

must provide information related to their travel to the VHA health care system responsible for the care, such as the start and end points of their travel, and receipts for tolls and other expenses they might have incurred.

VHA health care system reviews eligibility and determines reimbursement amount. After the veteran submits a mileage reimbursement claim, VHA requires the VHA health care system responsible for the veteran's care to process the claim. This includes assessing the veteran's eligibility for reimbursement, determining distance traveled, and applying appropriate deductibles. According to VHA officials, the goal is that reimbursements are processed within 10 calendar days. Veterans are eligible for mileage reimbursement if they meet one of the following eligibility requirements:

- have a service-connected disability rating of 30 percent or more and travel to or from a VA medical facility or VA-authorized medical facility for examination, treatment, or care for any condition;
- travel to or from a VA medical facility or VA-authorized medical facility in connection with treatment or care for a service-connected disability (regardless of percent of disability);
- travel for a scheduled compensation and pension examination at a VA medical facility or VA-authorized medical facility;
- receive a VA pension, or have an annual income that does not exceed the maximum annual rate of pension that they would receive from VA and travel for examination, treatment, or care at a VA medical facility or VA-authorized medical facility;¹⁹
- are traveling to obtain a service dog; or
- live with vision impairment, spinal cord injury or disorder, or with double or multiple amputations, and travel is in connection with in-patient care provided through a special disabilities rehabilitation program of VA or VA-provided lodging at a VA medical facility to make such care more accessible.²⁰

Since FY 2010, VHA has used one or a combination of the following two systems to review and process reimbursement claims:

- The Veterans Information Systems and Technology Architecture Beneficiary Travel application—referred to as the legacy system in

¹⁹The annual income is as determined under 38 U.S.C. § 1503.

²⁰VHA Directive 1601B.05.

this report—was first used to review and process reimbursement claims as VHA transitioned away from reimbursing beneficiaries by check to reimbursing through electronic funds transfers, according to VHA officials. On December 28, 2023, VHA stopped using the legacy system to process travel reimbursement claims.

- The Beneficiary Travel Self-Service System—referred to as the travel system in this report—was first implemented in November 2020. The travel system is a rules-based system that has the capability to automate many tasks. For example, the travel system automatically adjudicates—automatically approves or denies for payment—veterans’ mileage reimbursement claims for travel to appointments at VHA facilities. Specifically, the system confirms that the veteran attended the appointment and applies eligibility rules to determine if the veteran’s appointment is eligible for reimbursement. The goal of the travel system is to make the reimbursement process more efficient and reduce improper payments.

VHA health care system reimburses veteran. After eligibility has been verified and the claim is approved for payment, VHA health care systems reimburse veterans those amounts through electronic funds transfers or check.

Additional VHA Transportation Assistance Options

VHA operates other transportation assistance options, in addition to the Beneficiary Travel Program, that eligible veterans can use to access care.²¹

Veterans Transportation Service. VHA’s Veterans Transportation Program oversees the Veterans Transportation Service, in which VHA provides funding to VHA health care systems to provide veterans transportation to and from medical appointments.²² Eligibility requirements for these transportation services are broader than that of the mileage reimbursement benefit. For example, any veteran enrolled in VA health care who has a scheduled appointment, and some non-enrolled veterans who need to travel to enroll in benefits, among other things, are eligible.

²¹In some areas, veterans may have non-VA transportation programs to help them access health care services. For example, Angel Flight for Veterans is a charitable organization that provides no-cost or reduced-rate air transportation for patients who need to travel for specialized medical evaluation, diagnosis, treatment, or rehabilitation.

²²Department of Veterans Affairs, Veterans Health Administration, *Veterans Transportation Services*, VHA Directive 1695(1) (Washington, D.C.: Nov. 22, 2022).

Highly Rural Transportation Grants. Through the Veterans Transportation Program, VHA also funds Highly Rural Transportation Grants. VHA provides these grants to veterans service organizations and state veterans service agencies. These organizations then provide transportation services to veterans who live in highly rural counties—which VHA defines as having fewer than seven people per square mile. To be eligible for these transportation services, a veteran must live in a highly rural county that is being served by one of these grants.

Volunteer Transportation Network. VHA facilities operate the Volunteer Transportation Network to provide needed transportation for veterans seeking services from a VHA facility or authorized facility.²³ Volunteers provide transportation to veterans generally using vehicles owned and maintained by VA, including some that have been donated by outside organizations. To use these transportation services, a veteran must be ambulatory, able to get in and out of the vehicle unassisted, and not require a portable oxygen tank, according to VA. VA's Center for Development and Civic engagement provides guidance for the network.

²³The Veterans' Benefits and Services Act of 1988 required VA, in consultation and coordination with the Secretary of Transportation and appropriate representatives of veterans service organizations, to take all appropriate steps to facilitate the establishment and maintenance of a program under which such organizations, or individuals who are volunteering their services to VA, would take responsibility for transporting veterans (primarily those residing in areas which are geographically accessible to such facilities) to VA facilities. These organizations and individuals are to provide these services without reimbursement from VA to veterans who seek services or benefits from VA under chapter 17 or other provisions of this title. Pub. L. No. 100-322, § 108(b), 102 Stat. 487, 498 (1988), codified, as amended, at 38 U.S.C. § 111A(b).

VHA Has Information on Aggregate Use of the Mileage Reimbursement Benefit but Lacks Information on Subpopulations' Use

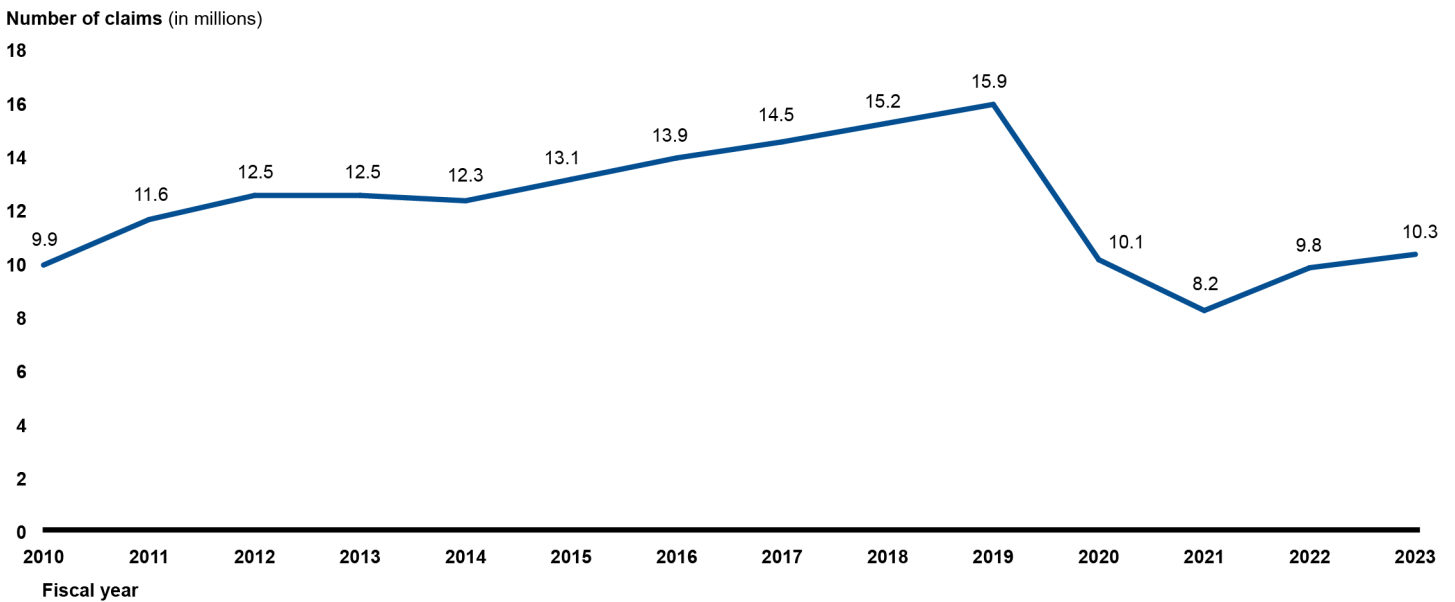
VHA Information on Mileage Benefit Claims Show an Increase in Veterans' Use of the Benefit through FY 2019

According to officials, VHA tracks and analyzes mileage benefit claims information, such as the number of claims and the status of those claims—approved or denied—at the national; Veterans Integrated Service Network, or regional network; and health care system level.²⁴ VHA's data show veterans' utilization of the mileage reimbursement benefit, as measured by the number of reimbursement claims submitted each fiscal year, increased from FY 2010 through FY 2019. (See fig. 1.) The number of claims dropped once the COVID-19 pandemic began, but has started to increase since FY 2022. Specifically, in FY 2010, approximately 9.9 million mileage reimbursement claims were submitted, and in FY 2019 the number peaked at approximately 15.9 million claims. In FY 2020 the total number of claims submitted each fiscal year began to decrease, with a low of 8.2 million claims submitted in FY 2021. Since then, the number of claims submitted each fiscal year has increased. In FY 2023 the number of claims was approximately 10.3 million, which surpassed the number of claims submitted in FY 2010, but was two-thirds the number of claims submitted in FY 2019.

²⁴According to VHA officials, determining the number of veterans eligible to use the mileage reimbursement benefit is difficult. They told us that eligibility is determined per appointment, not per veteran. Similarly, determining the number of unique veterans who used the benefit in a given fiscal year is challenging as VHA officials stated that a single veteran may receive mileage reimbursements from more than one facility in a given fiscal year.

There are 18 regional networks, which manage regional markets that deliver health care, social services, and support services to veterans. Each regional network is responsible for overseeing VA medical centers within a defined geographic area.

Figure 1: Number of Mileage Reimbursement Claims, Fiscal Years 2010 through 2023



Source: Veterans Health Information Systems and Technology Architecture and Beneficiary Travel Self-Service System. | GAO-24-106816

Notes: Veterans apply for mileage reimbursement by submitting a claim, which includes the start and end points of travel to an appointment. According to VA officials, in processing claims for payment, veterans may submit batch claims, such that a single claim includes trips for multiple appointments, which local travel clerks process. Also, according to VA officials, claims submitted in a given fiscal year may include travel to an appointment that was completed in a prior fiscal year.

Data represent the total number of claims submitted each fiscal year.

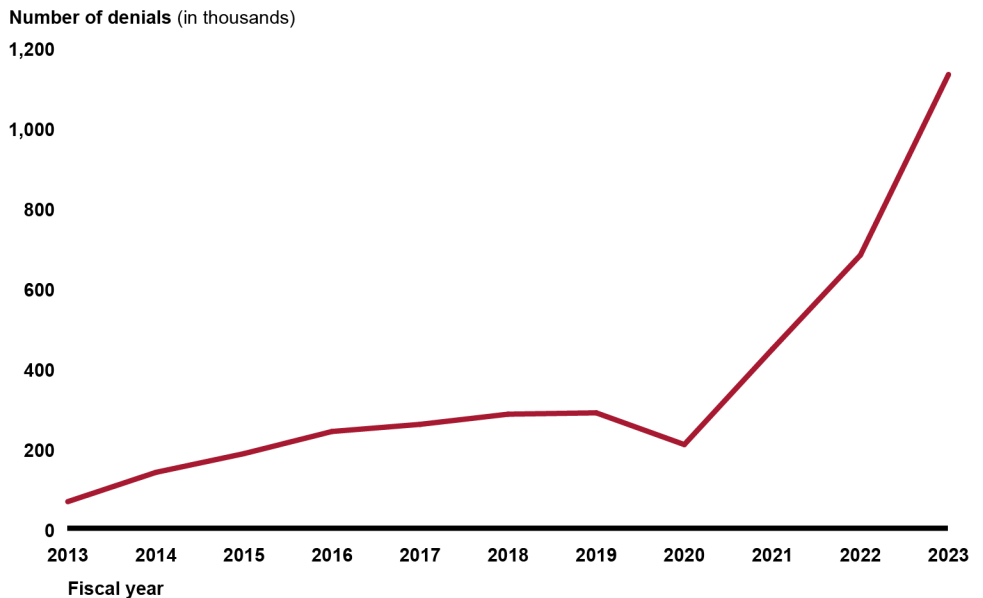
VHA officials attributed the decline in benefit use to the COVID-19 pandemic and VHA's response to it. In spring 2020, VHA shifted most of its non-urgent care away from in-person appointments to telehealth to prevent the spread of COVID-19.²⁵ Officials stated that fewer veterans obtained in-person care, and this resulted in less travel and fewer reimbursement claims. Officials added that moving forward they expect the number of reimbursement claims will increase despite the greater availability of telehealth options.

VHA also has information on denied claims that show that although the number of claims submitted decreased from FY 2019 to FY 2020, the number of claims denied each fiscal year has been generally increasing over the last 10 fiscal years. (See fig. 2.) Specifically, the number of

²⁵Department of Veterans Affairs, *Memorandum Coronavirus (COVID-19)-Guidance for Elective Procedures* (Washington, D.C.: Mar. 15, 2020).

claims denied increased from about 67,000 in FY 2013 to about 1.1 million in FY 2023.

Figure 2: Number of Mileage Reimbursement Claims Denied, Fiscal Years 2013 through 2023



Source: Veterans Health Information Systems and Technology Architecture and Beneficiary Travel Self-Service System. | GAO-24-106816

Notes: Veterans apply for mileage reimbursement by submitting a claim, which includes the start and end points of travel to an appointment. In processing claims for payment, local travel clerks may deny a claim for several reasons including the travel was to care not approved by VHA, or the claim was submitted late (i.e., beyond 30 days after the travel took place).

Data represent the total number of claims denied each fiscal year.

VHA officials attributed the increase in denied claims to several factors. First, officials noted that in 2013 VHA implemented changes to its oversight in response to the Improper Payments Elimination and Recovery Act of 2010.²⁶ Officials stated these oversight changes included increased analysis of claims data, and increased eligibility review that resulted in more accurate processing of claims.²⁷ Specifically, officials noted VHA has provided additional trainings and guidance to local travel clerks on processing denials. Second, officials stated that claims related

²⁶Pub. L. No. 111-204, 124 Stat. 2224 (2010).

²⁷For example, according to VHA Member Services officials, local travel clerks may not have used the legacy system to process all denials. Thus, data from FY 2013 through FY 2019 may not represent the total number of denials.

to care obtained in the community could have contributed to the increase in denials, as some of these claims may not have included information that is required to verify the appointment occurred.

VHA Does Not Collect Information on Underserved Subpopulations of Veterans' Use of the Benefit

Although VHA has high-level information on veterans' use of the mileage benefit, it does not collect information on how extensively underserved subpopulations of veterans are using the mileage reimbursement benefit to help defray their mileage costs. VA identifies underserved veterans as those that previously have been denied consistent or fair treatment, such as those living in rural areas or having low incomes.²⁸

VHA collects veteran demographic information, such as income and rurality, that VHA officials told us they could use to develop a method to determine subpopulations' use of the benefit. However, as of January 2024, officials stated they only access demographic information, such as veterans' rurality, to process claims. Additionally, officials do not use demographic information to assess benefit use by different groups of veterans, such as how many veterans who live in rural areas use the benefit or receive the deductible waiver.

Officials stated that they have not assessed benefit use beyond high-level trends because they have been more focused on implementing the new travel system. In particular, officials said they assess information related to monitoring claims volume and improper payments. Officials added that they are looking into ways to standardize and improve the travel system's reporting capabilities, which may help them further assess benefit use. Officials said they plan to implement additional reporting tools in FY 2024. However, as of January 2024, VHA officials did not have a plan to routinely analyze subpopulation usage information. Officials explained the program's eligibility requirements are not based on being part of an underserved veteran population, unlike other veteran transportation programs, such as the Highly Rural Transportation Grants.

VHA and VA each has a strategic objective to increase equity and access for underserved veterans. Specifically, VHA's Long-Range Plan for FY 2022-2025 identifies the importance of understanding social risk factors, such as lack of transportation, as a way to improve access and meet its

²⁸VA, *Fiscal Years 2022-2028 Strategic Plan*. Other underserved populations identified in VA's strategic plan include women veterans, and members of racial and ethnic minority groups.

objective of ensuring equity for veterans who are underserved.²⁹ Moreover, VA's strategic plan identifies trend analysis as a way to identify underserved veterans' needs and to promote equity and access. The strategic plan also identifies as an objective evidence-based decision-making to ensure resources are allocated towards VA's priorities and ensure equitable access to VA resources.³⁰

By assessing underserved veterans' use of the benefit, VHA can better understand how recent changes in use of the benefit caused by the COVID-19 pandemic might have affected groups of veterans differently. This type of assessment would align with VHA and VA strategic objectives, and could help VHA identify any inequities in access and make decisions on how to address them now that the COVID-19 public health emergency has ended.³¹ For example, as officials anticipate an increase in benefit use, they may want to determine if veterans who live in rural areas are using the mileage reimbursement benefit more to access in-person care. This is important because rural veterans are less likely to have the broadband access necessary to access telehealth care.

In addition, by assessing benefit use among subpopulations, VHA can determine if its initiatives focusing on increasing access among certain groups of veterans are effective and direct resources accordingly, in line with VA's strategic plan. For example, according to officials, VHA is working on piloting advanced reimbursements to veterans with low incomes—that is, providing mileage reimbursements to eligible veterans prior to their travel to appointments. The purpose of this initiative is to mitigate veterans' transportation costs and ultimately improve their access to care. By assessing veterans with low incomes' use of the benefit, VHA can determine if the pilot is successful and if it should invest more resources to expand it.

²⁹Veterans Health Administration, *Long-Range Plan FY 2022-2025*.

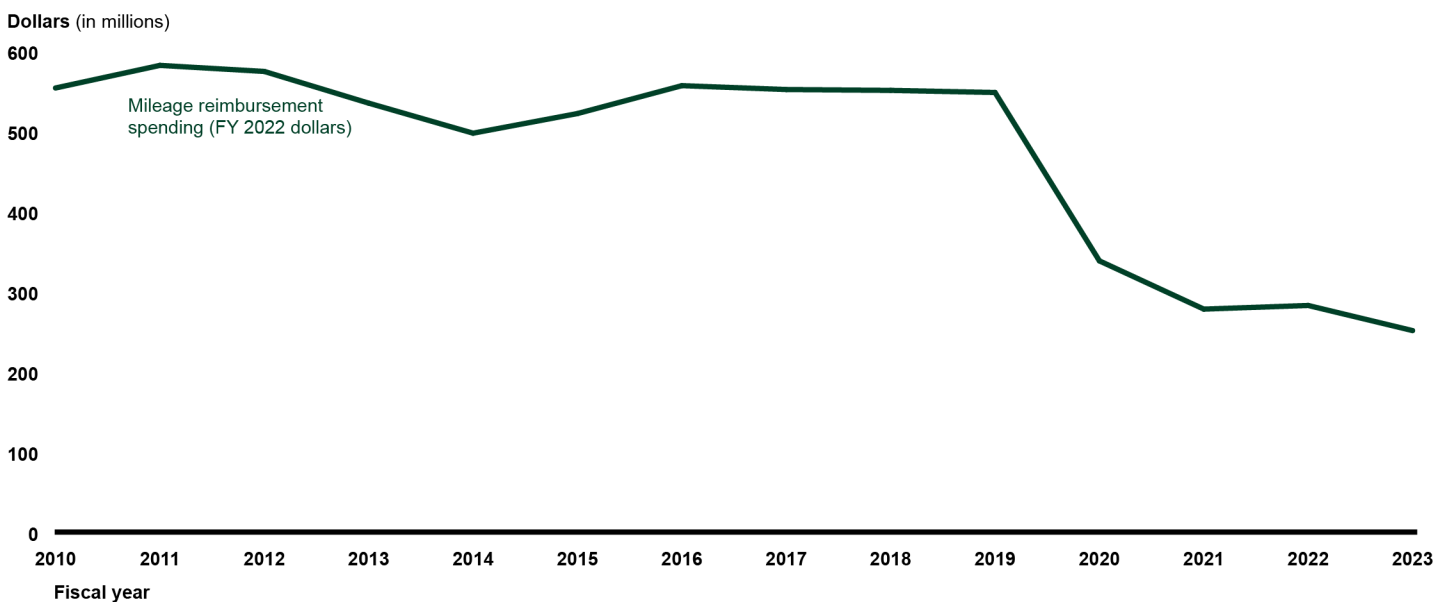
³⁰VA, *Fiscal Years 2022-2028 Strategic Plan*.

³¹The Federal Public Health Emergency for COVID-19 expired at the end of the day on May 11, 2023.

VHA's Annual Spending on the Mileage Reimbursement Benefit Started Declining in Fiscal Year 2020

VHA data show that VHA's annual spending on mileage reimbursements declined considerably starting in FY 2020 after generally remaining constant since 2010. (See fig. 3.) From FY 2010 through FY 2019, VHA's annual spending for this benefit, adjusted for inflation, remained between about \$500 million and about \$580 million.³² Annual spending declined from about \$340 million in FY 2020 to about \$250 million in FY 2023.

Figure 3: Annual VHA Spending on Mileage Reimbursements, Fiscal Years 2010 through 2023



Source: GAO analysis of Veterans Health Administration (VHA) data. | GAO-24-106816

Notes: Spending data reflect the amount of mileage reimbursements after deductibles were withheld according to officials. VHA is required to withhold a \$3 deductible for one-way trips, with an \$18 monthly maximum deductible. VHA can waive the deductible for certain veterans who are experiencing financial hardship.

Fiscal year (FY) 2022 dollars were adjusted for inflation based on the Consumer Price Index. GAO also reviewed spending in nominal dollars—not adjusted for inflation—which showed the same trend. Data represent total spending for each fiscal year.

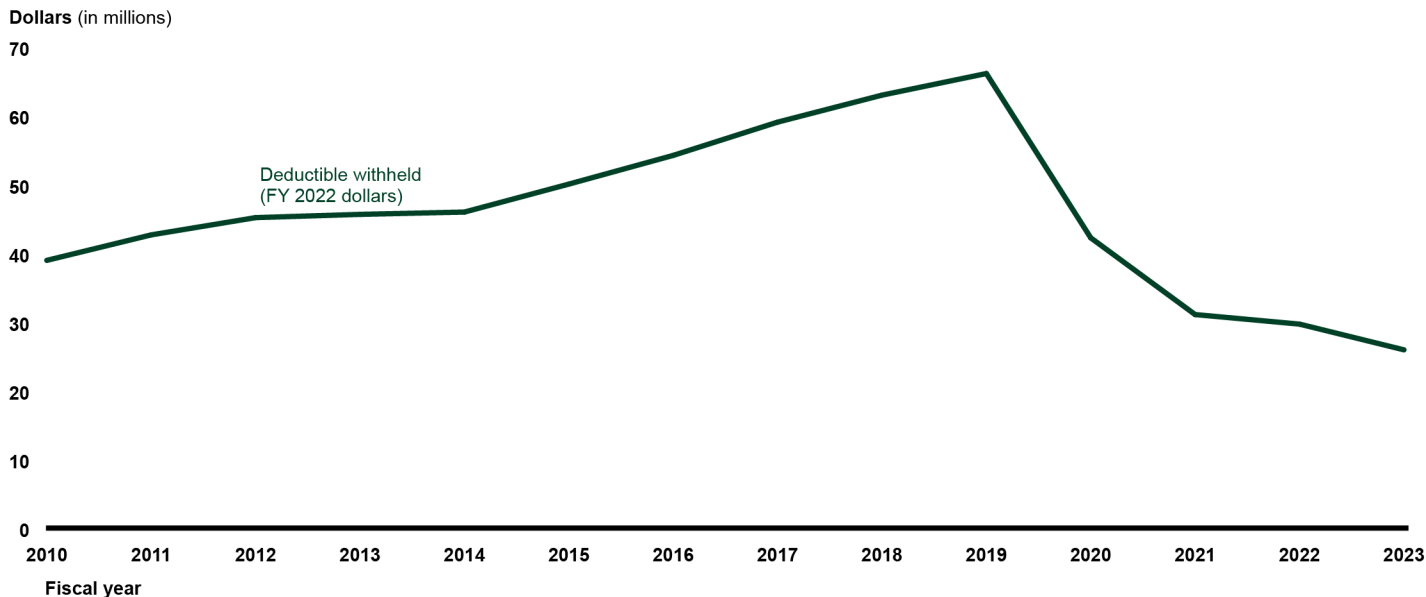
According to VHA officials, 2020 was an anomaly given the COVID-19 pandemic and VHA's shift to telehealth in response to it. They added this

³²Spending amounts were adjusted to FY 2022 dollars based on the Consumer Price Index.

resulted in veterans taking fewer trips to VHA health care systems, less use of the benefit, and thus less money spent by VHA reimbursing their travel. According to VHA, the use of in-person services continued to decrease during the pandemic, and some clinical service utilization has remained below pre-pandemic levels as of January 2023. Officials stated that moving forward they anticipate increased spending on the benefit as more veterans become eligible for it, because of the expansion of eligibility for health care benefits for certain veterans pursuant to the Honoring our PACT Act of 2022.³³

Adjusted for inflation, the total amount of deductible withheld each year from beneficiaries' reimbursements increased from FY 2010 to FY 2019 but decreased starting in FY 2020 as the number of claims decreased. (See fig. 4.) According to officials, during the pandemic fewer in-person appointments resulted in fewer beneficiaries traveling to seek care, fewer claims submitted, and thus fewer deductibles withheld.

Figure 4: Total Annual Mileage Reimbursement Deductible Withholding, Fiscal Years 2010 through 2023



Source: GAO analysis of Veterans Health Administration (VHA) data. | GAO-24-106816

³³Honoring our PACT Act of 2022 expanded eligibility for health care benefits for specific categories of toxic-exposed veterans and veterans supporting certain overseas contingency operations. See Pub. L. No. 117-168, Tit. I, § 103, 136 Stat. 1759, 1762 (2022).

Notes: VHA is required to withhold a \$3 deductible for one-way trips, with an \$18 monthly maximum deductible. VHA can waive the deductible for certain veterans who are experiencing financial hardship.

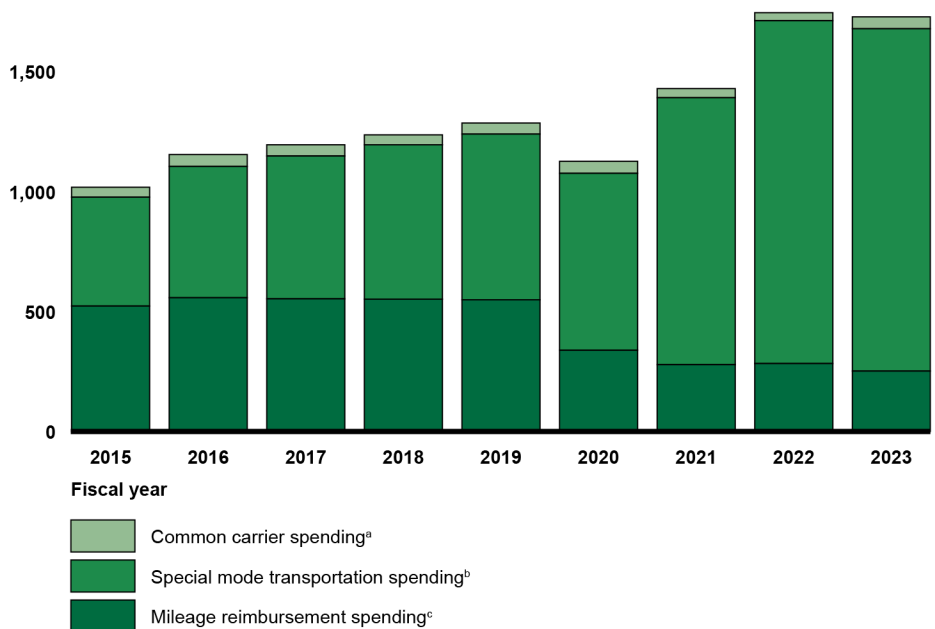
Fiscal year (FY) 2022 dollars were adjusted for inflation using the Consumer Price Index. GAO also reviewed spending in nominal dollars—not adjusted for inflation—which showed the same trend.

Data represent the total amount of deductibles withheld each fiscal year.

VA’s mileage reimbursement benefit is one of several transportation benefits that VHA administers through its Beneficiary Travel Program. While spending on mileage reimbursements decreased since the beginning of the pandemic—in FY 2020—overall spending on beneficiary travel has generally been increasing. Specifically, Beneficiary Travel Program spending increased beyond pre-COVID-19 levels—reaching about \$1.7 billion in FYs 2022 and 2023. (See fig. 5.) The percentage of Beneficiary Travel Program funding spent each year on mileage reimbursements decreased from 51 percent of total beneficiary travel spending in FY 2015 (the earliest year VHA could provide complete program spending data) to 15 percent by FY 2023.

Figure 5: Total VHA Beneficiary Travel Program Spending, Fiscal Year (FY) 2022 Dollars, FYs 2015 through 2023

Dollars (in millions)
2,000



Source: GAO analysis of Veterans Health Administration (VHA) data. | GAO-24-106816

Note: FY 2015 is the earliest year VHA could provide complete Beneficiary Travel Program spending data. Dollar amounts were adjusted to FY 2022 dollars based on the Consumer Price Index.

^aCommon carrier refers to public transportation, such as taxis, buses, subways, trains, and airplanes.

^bSpecial mode transportation refers to ambulances, air ambulances, or other modes of transportation specifically designed to transport individuals with disabilities.

^cMileage reimbursement refers to reimbursements for mileage for travel by automobile. These reimbursements are calculated using the distance traveled and a 41.5 cent per mile reimbursement rate. VHA also reimburses for additional travel costs incurred traveling by automobile, such as tolls and ferry fares, and for lodging; however, we did not include these reimbursements in this figure. In a given fiscal year, VHA's spending for these additional reimbursements was less than \$4.1 million.

According to VHA officials, several factors contributed to the increase in spending for special mode transportation. These include the veteran population aging and, according to officials, older veterans tending to use special mode transportation more.

VHA Has Limited Information on Veterans' Travel Costs

VHA's Information Is Limited to Reimbursable Travel Costs; VHA Lacks Information on Other Travel Costs and How They Vary Across Veteran Subpopulations

VHA has some information on travel costs for veterans—such as the cost of tolls, meals, and lodging. These are costs veterans may incur when traveling to VHA-approved care and for which they can request reimbursement.³⁴ Veterans are required to submit receipts for those costs, and VHA reimburses the actual costs.³⁵ However, VHA does not have information for specific travel costs its mileage reimbursement benefit helps defray, such as fuel costs and the cost of vehicle maintenance, accessories, parts, and tires.

³⁴VHA's travel system requires veterans to submit information on their starting point and destination to calculate their mileage reimbursement. Although the reimbursement veterans request is referred to as a "cost" when submitting claims in VHA's travel system, the "cost" information VHA possesses from their travel system is based on a mileage reimbursement rate rather than the actual costs, such as for gas or vehicle maintenance, that veterans may incur traveling to their appointments.

³⁵VHA Directive 1601B.05. Veterans eligible for beneficiary travel can be reimbursed the actual cost of ferry fares, bridge tolls, road tolls, and tunnel tolls. Should VHA determine an overnight stay is required, these veterans may also qualify to be reimbursed the actual cost of meals, lodging, or both, not to exceed 50 percent of the amount allowed for government employees. In FY 2023, VHA spent \$714,355 on reimbursing ferry fares and bridge and road and tunnel tolls and \$2.5 million on reimbursing meals and lodging.

VHA officials also stated that they are aware of some factors that affect veterans' travel costs but do not have information on how travel costs vary across demographic or geographic subpopulations. According to VHA officials, factors affecting travel costs can include fluctuations in gas prices, distance traveled, and whether travel originated in rural or urban areas. For example, rural veterans may have fewer, if any, common carrier options, such as low-cost public transit, relative to their peers in urban areas, according to officials at one health care system we spoke with. A lack of common carrier options may necessitate higher travel costs for some veterans, such as those with a disability that impedes their ability to drive and who require a driver to transport them to medical care.

VHA Member Services officials said they have not systematically collected data on veterans' travel costs incurred when traveling to appointments and how they may vary across different subpopulations. They also stated they have not assessed veterans' travel costs to understand the extent to which mileage reimbursements help defray them. Officials stated that they are required to reimburse veterans using either the statutorily set rate of 41.5 cents per mile, or a General Services Administration-determined rate.³⁶ Officials added that they believe the General Services Administration's process for determining its rate sufficiently assesses travel costs.

Although VHA officials regard the General Services Administration's annual assessments to determine its mileage reimbursement rate sufficient for VHA's purposes, VHA is using its statutory rate instead of the one set by the General Services Administration. Moreover, VHA officials stated they have not reviewed how the General Services Administration assesses travel costs to determine its rate beyond the agency's annual notice declaring its mileage reimbursement rate for the year. An assessment focused exclusively on veterans' travel costs could help determine whether veterans incur unique costs when traveling to seek care.

Collecting additional information on veterans' travel costs and assessing how veterans' travel costs vary for various demographic or geographic

³⁶Caregivers and Veterans Omnibus Health Services Act of 2010, Pub. L. No. 111-163, § 305, 124 Stat. 1130, 1151-1152. VA is authorized to adjust the mileage reimbursement rate to the General Services Administration's mileage reimbursement rate for government employees on official business (when a government vehicle is available) but needs to report to Congress the adjustment, and justification therefore, to a lower mileage rate no later than 60 days before implementing the adjusted rate. As of January 1, 2024, the General Services Administration rate is 21 cents per mile.

subpopulations would help VHA meet VA's strategic goal of making evidence-based decisions to ensure quality outcomes.³⁷ In addition, we have previously identified key practices for implementing evidence-building activities.³⁸ Examples of evidence-building activities include collecting new statistical data or conducting a program evaluation to inform decisions such as reallocating resources.

Collecting and assessing information on veterans' travel costs—such as fuel costs and the costs associated with vehicle maintenance, accessories, parts, and tires—could inform future revisions to transportation programs to optimize their assistance for veterans. For example, information on how travel costs vary for veteran subpopulations, such as veterans with low incomes and rural veterans, could inform whether there are subpopulations experiencing financial challenges traveling to care that the current mileage reimbursement benefit does not adequately alleviate.

Similarly, such information could help VA determine whether it should adjust the deductible waiver criteria or direct additional resources to other transportation programs, such as the Veterans Transportation Service, that have broader eligibility criteria or are already positioned to assist a veteran subpopulation. It could also inform a decision to further defray veterans' travel costs and enhance access to care for veteran subpopulations that may struggle with affording transportation. For example, VHA's Veterans Transportation Program has planned a strategic initiative to develop alternatives to the beneficiary travel eligibility model to help alleviate veterans' transportation challenges. One alternative that VHA is considering is extending eligibility requirements for veterans seeking care at geographically challenged facilities—such as those in rural areas.³⁹ Additional information on veterans' travel costs could help officials identify veterans experiencing financial hardships who are excluded from the current eligibility model whom VHA may prioritize covering with a revised model.

³⁷VA, *Fiscal Years 2022-2028 Strategic Plan*.

³⁸[GAO-23-105460](#). Evidence-building activities involve assessing existing evidence, identifying any need for additional evidence, and determining which new evidence to generate, when, and how (i.e., prioritizing new evidence); generating that evidence; and using evidence in decision-making.

³⁹38 U.S.C. § 111(b)(2) states that VA may make travel payments for examination, treatment, or care to or for any person not covered by section 111(b)(1) if prescribed in regulations.

In the absence of a systematic assessment of veterans' travel costs, VHA officials hold various opinions on the extent to which the mileage reimbursement benefit defrays veterans' travel costs. Officials told us these opinions are based on information they have received from veterans and their experiences working in the area. A VHA Member Services official told us that the extent to which the benefit helps defray veterans' travel costs has fluctuated since the rate was last revised in law in 2010 depending on factors such as inflation and vehicle operating costs.

Officials from two VHA health care systems in our review stated that the current mileage reimbursement rate may cover veterans' travel costs under certain conditions. For example, veterans traveling short distances to their medical appointments are more likely to have their potential reimbursement significantly reduced or zeroed out by the deductible, according to officials from two VHA health care systems in our review. However, the reimbursement may cover travel costs for veterans traveling greater distances to attend their appointments, according to an official from one of these VHA health care systems, such as veterans living in rural areas or rural states where VA facilities have a large service area.

Hypothetical Examples That Illustrate the Extent to Which the Benefit May Help Defray Travel Costs

To illustrate the extent to which VA's mileage reimbursement benefit may help defray costs under certain conditions, we determined how far veterans would have to drive round-trip to obtain a non-zero reimbursement. We also developed examples of hypothetical trips veterans may make to the VHA health care systems in our review. These examples show variations in the extent to which the benefit defrays travel costs in different scenarios. See appendix II for additional information on how we developed our hypothetical trips.

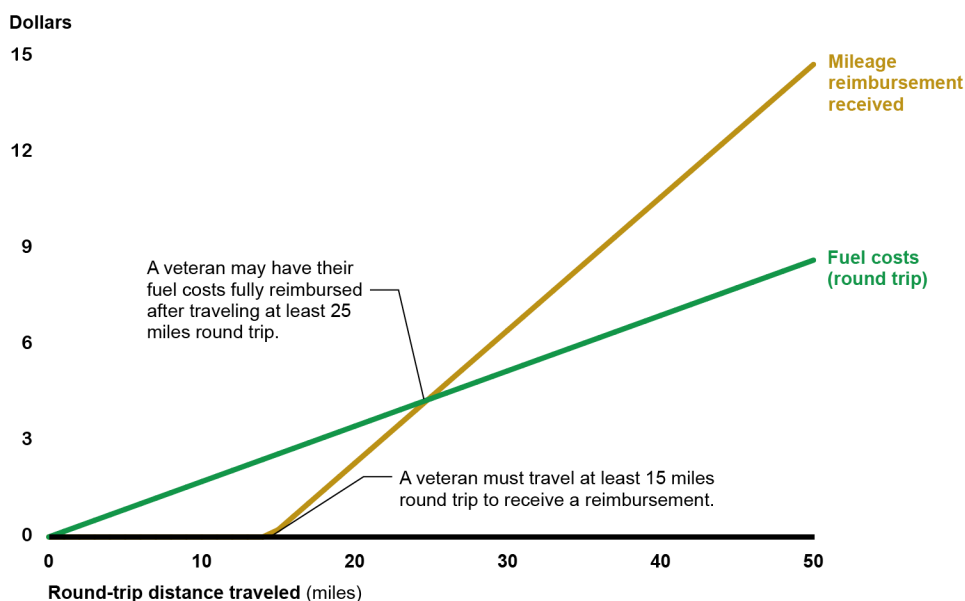
Our examples calculate the cost a veteran may incur for gas. We focus on the cost of gas because it constitutes 62 percent of vehicle operating costs, according to the American Automobile Association's assessment of driving costs.⁴⁰ We do not consider other costs, such as insurance, maintenance and repair, parts and equipment, and the opportunity cost

⁴⁰American Automobile Association, *Your Driving Costs 2023* (Orlando, Fla: 2023), accessed on December 1, 2023; https://newsroom.aaa.com/wp-content/uploads/2023/08/YDC-Brochure_2023-FINAL-8.30.23-.pdf. Operating costs for top-selling models in 2023 were calculated assuming one is driving a new vehicle 15,000 miles a year for 5 years.

associated with traveling to obtain medical care.⁴¹ Thus, the fuel costs in our analysis reflect the minimum cost that veterans might incur when traveling to their appointment and should not be interpreted as generalizable to all veterans' travel costs in each VHA health care system.

We found that veterans would have to drive at least 15 miles round trip to receive any reimbursement and 25 miles round trip to potentially have their fuel costs fully reimbursed. (See fig. 6.) In our analysis, we assumed a veteran paid the August 2023 national average retail gasoline price, drove a vehicle whose fuel efficiency matched the 2021 national average for all light-duty vehicles as of May 2023, was eligible to be reimbursed 41.5 cents per mile driven, and subject to a \$6 round-trip deductible.⁴²

Figure 6: How the Distance Traveled Affects the Extent to Which the Department of Veterans Affairs' Mileage Reimbursement Benefit Defrays a Veteran's Fuel Cost, Based on August 2023 Fuel Prices



Source: GAO analysis of Veterans Health Administration (VHA) information, and Energy Information Administration and Federal Highway Administration data. | GAO-24-106816

Note: Our analysis represents a minimum travel cost. It does not include other travel costs, such as the costs of maintenance, accessories, parts, tires, and insurance. A veteran's travel cost was

⁴¹U.S. Department of Transportation, Federal Highway Administration, Office of Transportation Management, *Economics: Pricing, Demand, and Economic Efficiency – A Primer*, FHWA-HOP-08-041 (Washington, D.C.: November 2008).

⁴²We used 2021 national fuel efficiency averages of light-duty vehicles as of May 2023.

developed by calculating the fuel costs a veteran would incur assuming they paid \$3.95 (the average U.S. retail price of gasoline (all grades) in August 2023 as reported by the Energy Information Administration) and drove a vehicle with a fuel efficiency of 22.9 miles per gallon (the 2021 national average fuel efficiency for all light-duty vehicles as reported by the Federal Highway Administration as of May 2023). The reimbursement calculations were based on the current rate of 41.5 cents per mile and assume the veteran is subject to the \$6 round-trip deductible.

Based solely on the cost of gas, we also found that the reimbursement rate generally covered veterans' fuel costs for hypothetical trips to and from the three health care systems in our review. See table 1 for examples of veterans' fuel costs and how their reimbursement varies depending on their rurality. (For additional examples with varied assumptions, see appendix III.)

Table 1: Fuel Costs Incurred and VA Mileage Reimbursement Received for Hypothetical Veteran Trips to Selected VHA Health Care Systems in Selected Zip Codes, by Rurality

VHA health care system	Median round-trip distance traveled (miles) ^a	August 2023 average monthly retail gasoline price (dollars per gallon)	Fuel costs incurred (dollars)	Mileage reimbursement received (dollars) ^b
Urban zip code				
A	54	\$3.800	\$8.97	\$16.41
B	32	\$3.775	\$5.28	\$7.28
C	56	\$3.511	\$8.59	\$17.24
Rural zip code				
A	104	\$3.800	\$17.27	\$37.16
B	78	\$3.775	\$12.87	\$26.37
C	50	\$3.511	\$7.67	\$14.75
Highly rural zip code				
A	92	\$3.800	\$15.28	\$32.18
B	56	\$3.775	\$9.24	\$17.24
C	138	\$3.511	\$21.18	\$51.27

Source: GAO analysis of data from the Department of Veterans Affairs' (VA) Veterans Health Administration (VHA), the Energy Information Administration, and Federal Highway Administration. | GAO-24-106816

Note: Our analysis represents a minimum travel cost. It does not include other travel costs, such as the costs of maintenance, accessories, parts, tires, and insurance. We assumed a veteran paid the average monthly retail price of gasoline (all grades) as reported by the Energy Information Administration in August 2023 for the Petroleum Administration Defense District their health care systems' state fell within, except in the case of VHA health care system A for which state-level gasoline prices were readily available. We also assumed a veteran drove a vehicle with a fuel efficiency of 22.9 miles per gallon, the 2021 national average for light-duty vehicles, as reported by the Federal Highway Administration as of May 2023. VHA analysts classified all zip codes that fell within each health care systems' service areas as urban, rural, and highly rural using the 2010 Rural-Urban Commuting Area codes developed by the U.S. Department of Agriculture's Economic Research Service.

^aThe round-trip distance traveled is based on the median distance of all mileage reimbursement claims processed in fiscal year 2022 for the zip code with the greatest number of claims processed within each rurality level of the three health care systems in our review.

Some Veterans Lack Awareness of the Mileage Reimbursement Benefit; VHA Lacks an Outcome-Oriented Outreach Plan

^bThe mileage reimbursement received was calculated using VA's current mileage reimbursement rate of 41.5 cents per mile and applied a \$6 round-trip deductible.

According to representatives from selected national veterans service organizations and officials from the three VHA health care systems in our review, some veterans are not aware of the mileage reimbursement benefit or do not understand aspects of it. This may result in veterans not using the benefit to the fullest and may diminish their access to care. Veterans service organization representatives and officials from two of the VHA health care systems in our review stated some veterans were unclear about aspects of the benefit, including the impact of the deductible and the deductible waiver and benefit eligibility requirements. For example, representatives from one veterans service organization told us that their members view the criteria for deductible waiver eligibility as an additional barrier to accessing mileage reimbursement and are concerned that requesting the waiver could delay their reimbursement.

In addition, officials from one VHA health care system stated that some VHA users were not aware of the benefit until after receiving emails from VHA about the transition to the new travel system, which was rolled out in 2020.⁴³ Officials from another VHA health care system told us that some veterans were unaware that benefit eligibility requirements differ from deductible waiver eligibility requirements. Specifically, they thought that if they are eligible for the benefit because of their disability rating then their deductible should be waived—which does not align with policy.

Representatives from veterans service organizations and officials from two VHA health care systems in our review stated that VHA's existing communication methods regarding the benefit were at times not helpful and varied from facility to facility. For example, representatives from one veterans service organization noted that the YouTube videos explaining the travel system were not clear. Representatives from another veterans service organization stated that some health care systems' staff remind

⁴³Department of Veterans Affairs, Office of Inspector General, *Goals Not Met for Implementation of the Beneficiary Travel Self-Service System*, VAOIG-21-03598-92 (Washington, D.C.: May 31, 2023). During its review of the travel system, the VA Office of Inspector General found VHA did not effectively communicate with veterans and veterans service organizations prior to transitioning to the new travel system. To mitigate this issue, it recommended that VHA conduct outreach to users, solicit feedback, and consider whether system changes are needed based on feedback to increase self-service portal usage.

veterans during appointments to submit claims for reimbursement, but others do not.

VHA's Member Services has a strategic goal of simplifying transportation benefit delivery and identified increasing proactive outreach and training to internal and external transportation stakeholders as initiatives to achieve that goal. In November 2023, Member Services hired a veterans experience officer to assist with the strategic objective of increasing proactive outreach. Officials told us this individual will be responsible for evaluating existing outreach activities and working with field representatives to determine best practices at health care systems and assess the current state of outreach activities. Officials stated that this assessment will allow Member Services to identify gaps in communication and outreach and develop a plan to address these gaps.

As of January 2024, VHA Member Services stated that they had begun outreach efforts. Specifically, they stated they have made changes to the VA website and held local outreach events. However, they have not finalized a plan specifically outlining how Member Services will increase outreach and achieve its goal. Officials stated that they have started developing an outreach plan and the veterans experience officer is assessing current communication practices but did not provide any further details. Once completed, they added, the experience officer will assist Member Services in developing an outreach plan to address gaps and coordinate its implementation. VHA officials stated they set a deadline of September 2024 for when a comprehensive outreach plan, encompassing all aspects of transportation, should be in place. However, it is not clear what the elements of the plan will be or to what extent their current outreach efforts address communication gaps.

VA's strategic plan includes strategies that can inform Member Services' outreach plan. For example, VA's strategic plan includes a strategic goal to consistently communicate with customers and partners to assess and maximize performance, evaluate needs, and build long-term relationships and trust. VA's strategic plan also includes a strategic objective to use multiple channels and methods to ensure information about benefits are clear and easy to understand.⁴⁴ In addition, federal standards for internal control, information and communication principles, state that management should select the appropriate methods to communicate, considering audience, nature of communication, availability, cost, and

⁴⁴Department of Veterans Affairs, *Fiscal Years 2022-2028 Strategic Plan*.

legal or regulatory requirements.⁴⁵ Additionally, we have previously reported that strategies for assessing the dissemination of information should include outcome-oriented performance measures.⁴⁶ These measures will help determine how well outreach activities influence veterans' behaviors, such as applying for mileage reimbursement.⁴⁷

By finalizing and implementing an outreach plan and evaluating its effectiveness, VHA Member Services can help ensure that its current outreach efforts are effective and in the future it selects appropriate methods to consistently communicate information about the mileage reimbursement benefit to veterans and increase their awareness of and understanding of the benefit. In turn, this could help improve access to care. For example, when developing its outreach plan, Member Services may consider the fact that some veterans do not have computers or internet access. Therefore, it may consider including as part of its outreach plan both email or text-message reminders, as well as paper and in-person reminders, to veterans to submit their reimbursements. In addition, VHA Member Services officials stated they will continue to evaluate the new outreach plan annually. By developing a plan with outcome-oriented performance measures they can assess whether they are making progress and achieving the intended results.

Veterans Have Faced Delays in Receiving Mileage Reimbursements; VHA Has Taken Steps to Improve Timeliness

According to our review of VHA data and interviews with VHA health care system officials and veterans service organization representatives, we found that veterans face challenges receiving timely mileage reimbursement payments. According to officials from two VHA health care systems and representatives from one veteran service organization in our review, delays in reimbursement payments may affect veterans' access to care. Officials from one of these VHA health care systems in our review told us that some veterans would like to receive payments upfront to cover upcoming appointment-related costs, such as paying for gas.

VHA officials told us that VHA has established a goal for its health care systems to process mileage reimbursement claims within 10 calendar days. As of June 2023, VHA was not meeting this timeliness goal—the

⁴⁵GAO-14-704G.

⁴⁶GAO, *Program Evaluation: Strategies for Assessing How Information Dissemination Contributes to Agency Goals*, GAO-02-923 (Washington, D.C.: Sept. 30, 2002).

⁴⁷GAO, *Digital Television Transition: Increased Federal Planning and Risk Management Could Further Facilitate the DTV Transition*, GAO-08-43 (Washington, D.C.: Nov. 19, 2007).

average processing time across all VHA health care systems was 12.2 days, according to VHA officials. Among the 141 VHA health care systems that processed claims as of June 2023, more than a third (54) were not meeting the 10-calendar day processing goal. Additionally, 21 of these health care systems had claims waiting to be processed for 30 days or more, and VHA data show that as of May 2023, there were unprocessed claims dating back to 2021. At the end of FY 2023, VHA reported a backlog of 717,227 claims. VHA processed about 8.8 million claims over that same time period.

According to VHA officials, three factors contribute to the ongoing claims backlog and, ultimately, the timeliness of mileage reimbursements.

Changes to the mileage reimbursement claim submission deadline.

In April 2020, in response to the COVID-19 pandemic, VHA temporarily suspended the requirement for veterans to submit their mileage reimbursement claims within 30 calendar days of their travel.⁴⁸ VHA did not reinstitute the 30-day requirement until June 2023. In response, according to officials at one VHA health care system in our review, some veterans submitted batches of claims, which contained claims as far back as March 2020. Officials from the three selected VHA health care systems in our review reported having a claims backlog, and two of them told us that this influx of claims contributed to their backlogs.

Beneficiary travel staffing levels. VHA reported staff vacancy rates of 8 to 26 percent across its networks as of May 2023, and officials from all three health care systems in our review experienced staffing challenges, two of which stated can delay claims processing. Specifically, according to officials, staff do not have dedicated time to process claims, and must split their time between processing claims and explaining to veterans how to submit claims on the travel system, making it difficult to meet processing goals.

VHA has implemented several staffing initiatives to reduce the claims backlog and improve the timeliness of mileage reimbursements. In April 2022, VHA established a Claims Processing Team that began assisting with claims processing at the VHA health care systems with the highest claims inventory. For example, according to VHA, the team helped reduce the claims backlog at one regional network from about 77,000 claims in

⁴⁸Department of Veterans Affairs, *Cessation of Suspension of Veterans Health Administration (VHA) Collections Activities and Extension of VHA Claim and Appeal Filing Deadlines*, Memorandum to Internal Partners (Washington, D.C.: Apr. 24, 2023).

April 2022 to about 38,000 claims in April 2023. Additionally, VHA health care systems increased the number of full-time equivalents working in the travel offices. Specifically, staffing increased by 441 full-time equivalents from April 2022 to March 2023. Further, officials from two of the three VHA health care systems in our review told us they received additional support from local VHA staff to process the backlog of claims.

New processing tasks in the travel system. According to VHA health care system officials, VHA's new travel system has slowed processing times due to additional requirements for verifying community care appointments. For example, the travel system does not automatically adjudicate claims related to non-VA appointments, such as community care appointments. Instead, for these claims, the veteran needs to provide documentation that the appointment occurred, and local VHA staff need to manually verify the documentation.⁴⁹ According to officials, if the claim does not include documentation that the appointment was completed, the claim is placed under manual review, and ultimately denied until the veteran submits this documentation. Officials from all three VHA health care systems told us that manual verifications slow the claims processing and contribute to delays in veterans receiving reimbursements.⁵⁰

Additionally, officials from all three VHA health care systems in our review told us that processing claims in the travel system takes longer because there are rules they need to override, such as service-connected disability ratings and distance checks. According to officials from two VHA health care systems, to process the claim, all of those flags need to be cleared or overridden, which includes specifying the exact reason for taking these actions. Officials from one VHA health care system in our review stated that with these changes, a staff person can process about 64 to 80 claims per day in the new travel system, whereas they previously could process 150 to 175 claims per day in the old system. Officials from this health care system also said it now takes 7 to 12 minutes to process a claim in the

⁴⁹Manual review of mileage reimbursement claims may also occur for travel to appointments at VHA facilities—such as for claims in which the veteran attaches receipts for non-mileage expenses such as tolls or parking expenses incurred. According to VHA officials, at the end of FY 2023, 252,811 electronic claims were manually reviewed.

⁵⁰According to VHA officials, electronic claims can be processed and paid to a veteran within 3 to 5 days if automatically adjudicated for payment by the travel system. VHA's goal is to automatically adjudicate 60 percent of the claims it receives. According to VHA data, as of May 2023, about 30 percent of mileage reimbursement claims were automatically adjudicated.

new system, whereas a staff person could process a claim in 2 minutes in the old system.

VHA has made some changes to the travel system to improve the timeliness of mileage reimbursements. For example, in January 2023, VHA implemented upgrades to the direct deposit function of the travel system to enable automatic reimbursement payments if a veteran has their banking information in the travel system, according to VHA officials. Officials also stated that while they have a target to pay veterans within 3 to 5 days through the travel system, it often takes less time, allowing veterans to be reimbursed in 2 to 3 days. VHA has also implemented changes to the travel system that streamline the submission and adjudication process for veterans and staff. For example, according to VHA officials, VHA has simplified the travel system login for veterans and integrated the travel system with the in-person kiosks and Patient Check In system to eliminate additional paper claims processing for travel clerks.

In May 2023, the VA Office of Inspector General reported on its assessment of VHA's implementation of the travel system and found a similar challenge with timely reimbursement payments.⁵¹ Among other recommendations, it recommended that VHA determine what travel system changes are needed to improve the timeliness of payments and implement those changes. VHA agreed with the recommendations and reported plans to implement them with a target completion date of March 2024. The recommendations remain open as of February 2024.

Conclusions

VHA administers the mileage reimbursement benefit as part of its effort to address the multi-faceted access issues that some veterans can face. However, VHA does not currently collect or assess benefit utilization information by subpopulations, such as veterans with low incomes, who are underserved and continue to face disparities in access. Assessing the benefit use by subpopulations could help VHA ensure equitable access to care, which is especially important as it transitions away from its COVID-19 response posture.

Moreover, VHA has information on travel costs for which veterans can request reimbursement. However, VHA lacks information on other travel costs, such as fuel costs and the cost of vehicle maintenance, accessories, parts, and tires veterans may incur. By determining how a

⁵¹Department of Veterans Affairs, Office of Inspector General, *Goals Not Met for Implementation of the Beneficiary Travel Self-Service System*.

broader range of veterans' travel costs vary across demographic or regional subpopulations, VHA will have information to inform actions VHA could take to bolster other components of its Veterans Transportation Program. These actions could also help ensure VHA's actions support VA's strategic goal to make evidence-based decisions to improve veterans' health and promote the efficient use of resources. Finally, the mileage reimbursement benefit can only be effective to the extent that veterans are aware of it. Finalizing, implementing, and evaluating its outreach plan will help VHA ensure its benefit is helping to improve veterans' access to care.

Recommendations for Executive Action

We are making the following four recommendations to VA:

The Under Secretary for Health should collect and assess information on subpopulations of veterans' use of the mileage reimbursement benefit and identify options, as appropriate, to help improve access to care for underserved veterans. (Recommendation 1)

The Under Secretary for Health should collect additional information on veterans' travel costs and assess costs by demographic, geographic, or other subpopulations to inform evidence-based decisions about transportation programs' resources. This additional information could include fuel costs and the cost of vehicle maintenance, accessories, parts, and tires. (Recommendation 2)

The Under Secretary for Health should finalize and implement an outreach plan for improving veterans' awareness of aspects of the mileage reimbursement benefit. The plan should include outcome-oriented performance measures and appropriate communication methods, based on factors such as the intended audience. (Recommendation 3)

The Under Secretary for Health should evaluate the effectiveness of the outreach plan for improving veterans' awareness of the benefit, and revise communication methods as appropriate. (Recommendation 4)

Agency Comments

We provided VA with a draft of this report for review and comment. VA provided written comments, which are reprinted in appendix IV. In its comments VA concurred with our first, third, and fourth recommendations and identified steps it plans to take to address them. These steps include the Veterans Transportation Program working with other VA offices to identify collectable subpopulation data that it can analyze to understand subpopulation use of the mileage reimbursement benefit, working with

partners to finalize an outreach plan to improve veterans' awareness of the benefit, and evaluating the outreach plan for effectiveness. VA concurred in principle with our second recommendation and reported that it will analyze existing mileage reimbursement rates to determine the most accurate assessment of veterans' travel costs and determine what changes to the current benefit need to be made. VA reported these changes could include developing a legislative proposal to amend the current mileage reimbursement statute. VA also provided technical comments, which we incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Veterans Affairs and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-7114 or silass@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix V.

A handwritten signature in black ink, appearing to read 'Sharon Silas', written in a cursive style.

Sharon M. Silas
Director, Health Care

Appendix I: VA's Authority to Administer the Mileage Reimbursement Benefit

This appendix provides information on key changes to the Department of Veterans Affairs (VA) authority to administer the mileage reimbursement benefit under the Beneficiary Travel Program since its inception in 1940, along with changes to the mileage reimbursement rate and the deductible amount. See table 2 for a list and description of changes.

Table 2: VA's Authority for the Mileage Reimbursement Benefit, including the Rate and Deductible Since 1940

Year	Description of statutory change	Mileage reimbursement rate (dollars per mile) during the year and any change (↑, -, ↓)	Deductible amount (dollars) and change (↑, -, ↓)
1940	Public Law 76-432: Authorized VA to establish, under regulations, payment for the expenses of travel, including lodging and subsistence, or to instead pay an allowance based upon the mileage a person traveled to or from a VA facility, or other place for the purpose of examination, treatment, or care.	\$0.0175 per mile for trips less than 100 miles \$0.02 for trips greater than 100 miles \$0.025 for trips greater than 400 miles ^a	N/A
1958	Public Law 85-857: Expanded VA's authority to pay for travel or provide a mileage allowance based on the beneficiary's miles traveled in connection with vocational rehabilitation or counseling.	\$0.05(↑)	N/A
1976	Public Law 94-581: Required periodic reexaminations of VA beneficiary travel reimbursement rates and limited reimbursement for non-service connected care to cost of public transportation only unless not available or medically inappropriate.	\$0.10(↑) ^b	N/A
1988	Public Law 100-322: Authorized beneficiary travel payments to persons (1) receiving benefits for or in connection with a service-connected disability, (2) those who receive a VA pension, (3) those whose incomes do not exceed the applicable maximum annual rate of a VA pension, and (4) those who are unable to defray the expenses of their travel. Set \$3 deductible for one-way travel and up to \$18 total per calendar month with authority to waive the deductible if it imposed a financial hardship on a veteran.	\$0.11(—)	\$3 for one-way travel \$6 for round-trip travel \$18 calendar month cap ^c

**Appendix I: VA's Authority to Administer the
Mileage Reimbursement Benefit**

Year	Description of statutory change	Mileage reimbursement rate (dollars per mile) during the year and any change (↑, -, ↓)	Deductible amount (dollars) and change (↑, -, ↓)
2008	Public Law 110-387: Effective for travel after January 10, 2009, required VA to use the mileage reimbursement rate for the use of privately owned vehicles by government employees on official business (when a government vehicle is available), as prescribed by the Administrator of the General Services Administration under 5 U.S.C. § 5707(b). Authorized VA to provide a higher allowance or reimbursement, subject to the availability of appropriations.	\$0.415 (↑) ^d	\$3 for one-way travel \$6 for round-trip travel \$18 calendar month cap ^e
2010	Public Law 111-163: Established mileage reimbursement rate in law at 41.5 cents per mile and authorized VA to adjust the rate to the General Services Administration's rate prescribed under 5 U.S.C. § 5707(b); clarified that the allowance for travel based on mileage paid under section 38 U.S.C. § 111(a) may exceed the cost of such travel by public transportation regardless of medical necessity. ^f	\$0.415 (—)	\$3 for one-way travel (—) \$6 for round-trip travel (—) \$18 calendar month cap (—)
2013	Public Law 112-260: Authorized VA to provide transportation to and from VA facilities to any person in connection with vocational rehabilitation, counseling, or for the purpose of examination, treatment, or care. ^g	N/A	N/A
2016	Public Law 114-223: Expanded eligibility for travel benefits to certain veterans whose travel is in connection with care provided through a VA special disabilities rehabilitation program.	\$0.415 (—)	\$3 for one-way travel (—) \$6 for round-trip travel (—) \$18 calendar month cap (—)

Source: GAO analysis of laws and regulations. | GAO-24-106816

^aExecutive Order 8454 dated June 26, 1940 (effective July 1, 1940).

^bBased on VA's examination of travel and reimbursement rates in response to Public Law 94-581, VA increased the mileage rate to 10 cents, a 2-cent increase to the rate in effect at the time. See VA's *Report Pursuant to section 111(e)(4) of Title 38 of the United States Code* dated Dec. 30, 1976.

^cPrior to enactment of Public Law 100-322 on May 20, 1988, VA's regulations provided for an \$11 deductible for one-way travel and a \$22 deductible for round-trip transportation regardless of distance. See 53 Fed. Reg. 1755 (Jan. 22, 1988).

^dPrior to the enactment and effective date of Public Law 110-387 on October 10, 2008, and January 10, 2009, respectively, VA increased the beneficiary travel mileage reimbursement rate from 11 cents to 28.5 cents per mile effective February 1, 2008, and again from 28.5 cents to 41.5 cents per mile, effective November 17, 2008. See 73 Fed. Reg. 6291 (Feb. 1, 2008) and 73 Fed. Reg. 68498 (Nov. 18, 2008).

^ePrior to the enactment and effective date of Public Law 110-387 on October 10, 2008, and January 10, 2009, VA's regulations increased the deductible to \$7.77 per one-way trip, \$15.54 for a round trip, with a maximum deductible of \$46.62 per calendar month. However, when VA made the decision to increase VA's beneficiary travel mileage reimbursement rate to 41.5 cents per mile, it chose to freeze the then current deductible thresholds (\$7.77 for each one-way trip; \$15.54 per round trip; with a

**Appendix I: VA's Authority to Administer the
Mileage Reimbursement Benefit**

calendar month cap of \$46.62) until January 9, 2009, at which time the mileage reimbursement rate would remain at 41.5 cents per mile while the deductibles would revert to \$3 for each one-way trip; \$6 per round trip; with a calendar month cap of \$18, for travel expenses incurred on or after January 9, 2009. See 73 Fed. Reg. 6291 (Feb. 1, 2008) and 73 Fed. Reg. 68498 (Nov. 18, 2008).

¹38 U.S.C. § 111 is where VA's authority to administer the mileage reimbursement benefit under the Beneficiary Travel Program is codified.

⁹VA's Veterans Transportation Service implements this authority, which is separate from VA's Beneficiary Travel Program and is currently set to expire on September 30, 2024. See 38 U.S.C. § 111A. In VA's proposed rule to implement this authority, VA noted that increased transportation options should allow more veterans and other beneficiaries to access VA health care services and reduce demand for travel reimbursement under the Beneficiary Travel Program. See 80 Fed. Reg. 30191 (May 27, 2015).

Appendix II: Additional Information on Hypothetical Trips' Reimbursements and Travel Cost Calculations

As part of our examination of information the Veterans Health Administration (VHA) has on travel costs and to illustrate the extent to which the mileage reimbursement helps defray veterans' travel costs, we constructed a sample of hypothetical trips at selected VHA health care systems. We then compared the mileage reimbursement for those trips to estimated fuel costs. We did not estimate total travel costs which may also include maintenance and wear and tear on the vehicle, tolls, and driving time, among other factors.

To construct our hypothetical trips, we began by selecting a sample of zip codes from our three selected VHA health care systems based in Tampa, Florida; Saginaw, Michigan; and Albuquerque, New Mexico. For each of these systems VHA provided us with Rural-Urban Commuting Area codes for each zip code in the system's service area and designated each zip code as either urban, rural, or highly rural.¹ VHA also provided the number of unique mileage reimbursement beneficiaries, number of mileage reimbursement claims, and the average and distribution of distances traveled by zip code for each of these systems for fiscal year (FY) 2022. We selected the top 10 urban, rural, and highly rural zip codes for each system based on the number of mileage reimbursement claims submitted and the Rural-Urban Commuting Area codes provided by VHA. In the case of Tampa there were only two zip codes classified as highly rural so only two were used. Two zip codes with a Rural-Urban Commuting Area code of 99, or missing, were excluded from the analysis.

Before using the VHA distance data for our analysis, we ran some reliability tests. This was necessary because VHA officials reported to us that some claims included multiple trips that were "batched," and the distance reimbursed could be to either the VHA health care system or a community care facility. VHA could not provide us with details on how often these situations occurred, so we tested the variance of each health care system-zip code combination.² To test these variances, we compared the distance travelled for the 25th and 75th percentiles within each system-zip code combination. We found that the difference between the 25th and 75th percentiles ranged from 0 miles to 475 miles. We further found that the interquartile difference was 50 miles or greater for

¹The United States Department of Agriculture develops Rural-Urban Commuting Area codes using measures of population density, urbanization, and daily commuting.

²For example, if every claim in a system-zip code combination represented one trip between the VHA facility and that zip code, we would expect there to be minimal variance in the distances. In contrast, if there is a large variance in distances travelled, it would suggest either batching of claims, multiple destinations, or a combination.

Appendix II: Additional Information on
Hypothetical Trips' Reimbursements and
Travel Cost Calculations

37 percent of combinations and 39 percent of combinations with at least 50 claims. Therefore, to minimize our estimates' susceptibility to outliers, we used the median distance for each system-zip code combination which we consider sufficiently reliable to calculate typical fuel costs and mileage reimbursements.

To determine the mileage reimbursement amount, we assumed the median distance was the total mileage for one round trip, with the one-way distance calculated as the median distance divided by 2. We further assumed that each trip was subject to the \$3 deductible each way for a total deductible of \$6 per round trip. We then calculated the total mileage reimbursement for the round trip between health care system *i* and postal zip code *j* as

$$\text{mileage reimbursement}_{i,j} = (\text{median distance}_{i,j} * \$0.415) - \$6$$

We calculated the total fuel costs to travel round trip between health care system *i* and zip code *j*, assuming miles per gallon for vehicle type *x* and gasoline prices for time *t* and geography *g*.

$$\text{fuel costs}_{i,j} = \text{median distance}_{i,j} * \frac{1}{\text{miles per gallon}_x} * \text{gasoline prices}_{t,g}$$

Fuel efficiency data came from the Federal Highway Administration's 2021 Highway Statistics on average miles traveled per gallon of fuel consumed.³ We assumed that veterans most likely drove light-duty vehicles, which have a fuel efficiency range of 17.9 to 25.2 miles per gallon, and an overall average of 22.9 miles per gallon.⁴

Gas price data came from the Energy Information Administration average retail price of gasoline for all grades by month. The Energy Information Administration develops averages for each Petroleum Administration for Defense District, geographic aggregations of the 50 States and the

³Federal Highway Administration, Office of Highway Policy Information, "Highway Statistics 2021- Table VM-1: Annual Vehicle Distance Traveled in Miles and Related Data - 2021" (May 2023), accessed August 15, 2023, <https://www.fhwa.dot.gov/policyinformation/statistics/2021/vm1.cfm>.

⁴Light-duty vehicles include passenger cars, light trucks, vans, pickup trucks, and sport utility vehicles.

**Appendix II: Additional Information on
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District of Columbia and select states and cities.⁵ For our analysis, we used the smallest geographic unit available for our selected health care systems. We assigned Albuquerque, NM, to Gulf Coast (Petroleum Administration for Defense District 3), Saginaw, MI, to Midwest (Petroleum Administration for Defense District 2), and Tampa, FL, to Florida based on the geographic units that the Energy Information Administration regularly publishes gasoline prices for.⁶ We selected fuel prices for August 2023. Gas prices fluctuate week to week, fluctuate within a state or Petroleum Administration for Defense District, and that different drivers or cars may use different grades of gasoline or diesel. However, these averages are sufficient for our examples. In our robustness checks, we increased the price of gasoline, and our results hold for modest increases in the price of gasoline.

⁵There are five districts, although district 1 is broken down into three distinct parts, 1A: New England, 1B: Central Atlantic, and 1C: Lower Atlantic.

⁶U.S. Energy Information Administration, "Gasoline and Diesel Fuel Update", (March 11, 2024), accessed March 13, 2024, <https://www.eia.gov/petroleum/gasdiesel/>.

Appendix III: Additional Hypothetical Trip Examples with Varied Assumptions

We developed additional hypothetical trip examples using different assumptions for the distance traveled, gas prices paid, and vehicle fuel efficiency than those used earlier. These examples offer additional insight into the extent to which the mileage reimbursement benefit defrays fuel costs.

Table 3: Fuel Costs Incurred and VA Mileage Reimbursement Received for Hypothetical Veteran Trips to Selected VHA Health Care Systems, by Rurality, Using the 25th Percentile Distance

VHA health care system	25th percentile round-trip distance traveled (miles) ^a	August 2023 average monthly retail gasoline price (dollars per gallon)	Fuel costs incurred (dollars)	Mileage reimbursement received (dollars) ^b
Urban zip code				
A	50	\$3.800	\$8.30	\$14.75
B	28	\$3.775	\$4.62	\$5.62
C	52	\$3.511	\$7.98	\$15.58
Rural zip code				
A	36	\$3.800	\$5.98	\$8.94
B	57	\$3.775	\$9.40	\$17.66
C	48	\$3.511	\$7.37	\$13.92
Highly rural zip code				
A	92	\$3.800	\$15.28	\$32.18
B	43	\$3.775	\$7.09	\$11.85
C	119	\$3.511	\$18.26	\$43.39

Source: GAO analysis of data from the Department of Veterans Affairs' (VA) Veterans Health Administration (VHA), the Energy Information Administration, and Federal Highway Administration. | GAO-24-106816

Notes: Our analysis represents a minimum travel cost. It does not include other travel costs, such as the costs of maintenance, accessories, parts, tires, and insurance. We assumed a veteran paid the average monthly retail price of gasoline (all grades) as reported by the Energy Information Administration in August 2023 for the Petroleum Administration Defense District their health care systems' state fell within, except in the case of VHA health care system A for which state-level gasoline prices were readily available. We also assumed a veteran drove a vehicle whose fuel efficiency of 22.9 miles per gallon, the 2021 national average for light-duty vehicles, as reported by the Federal Highway Administration as of May 2023.

VHA analysts classified all zip codes that fell within each health care systems' service areas as urban, rural, and highly rural using the 2010 Rural-Urban Commuting Area codes developed by the U.S. Department of Agriculture's Economic Research Service.

^aThe round-trip distance traveled is based on the 25th percentile distance of all mileage reimbursement claims processed in fiscal year 2022 for the zip code with the greatest number of claims processed within each rurality level of the three health care systems in our review.

^bThe mileage reimbursement received was calculated using VA's current mileage reimbursement rate of 41.5 cents per mile and applied a \$6 round-trip deductible.

**Appendix III: Additional Hypothetical Trip
Examples with Varied Assumptions**

Table 4: Fuel Costs Incurred and VA Mileage Reimbursement Received for Hypothetical Veteran Trips to Selected VHA Health Care Systems, by Rurality, Using the 75th Percentile Distance

VHA health care system	75th percentile round-trip distance traveled (miles) ^a	August 2023 average monthly retail gasoline price (dollars per gallon)	Fuel costs incurred (dollars)	Mileage reimbursement received (dollars) ^b
Urban zip code				
A	56	\$3.800	\$9.30	\$17.24
B	37	\$3.775	\$6.10	\$9.36
C	61	\$3.511	\$9.36	\$19.32
Rural zip code				
A	118	\$3.800	\$19.60	\$42.97
B	130	\$3.775	\$21.45	\$47.95
C	56	\$3.511	\$8.59	\$17.24
Highly rural zip code				
A	120	\$3.800	\$19.93	\$43.80
B	96	\$3.775	\$15.84	\$33.84
C	156	\$3.511	\$23.94	\$58.74

Source: GAO analysis of data from the Department of Veterans Affairs' (VA) Veterans Health Administration (VHA), the Energy Information Administration, and Federal Highway Administration. | GAO-24-106816

Notes: Our analysis represents a minimum travel cost. It does not include other travel costs, such as the costs of maintenance, accessories, parts, tires, and insurance. We assumed a veteran paid the average monthly retail price of gasoline (all grades) as reported by the Energy Information Administration in August 2023 for the Petroleum Administration Defense District their health care systems' state fell within, except in the case of VHA health care system A for which state-level gasoline prices were readily available. We also assumed a veteran drove a vehicle whose fuel efficiency of 22.9 miles per gallon, the 2021 national average for light-duty vehicles, as reported by the Federal Highway Administration as of May 2023.

VHA analysts classified all zip codes that fell within each health care systems' service areas as urban, rural, and highly rural using the 2010 Rural-Urban Commuting Area codes developed by the U.S. Department of Agriculture's Economic Research Service.

^aThe round-trip distance traveled is based on the 75th percentile distance of all mileage reimbursement claims processed in fiscal year 2022 for the zip code with the greatest number of claims processed within each rurality level of the three health care systems in our review.

^bThe mileage reimbursement received was calculated using VA's current mileage reimbursement rate of 41.5 cents per mile and applied a \$6 round-trip deductible.

**Appendix III: Additional Hypothetical Trip
Examples with Varied Assumptions**

Table 5: Fuel Costs Incurred and VA Mileage Reimbursement Received for Hypothetical Veteran Trips to Selected VHA Health Care Systems, by Rurality, Using the Highest Gas Price between August 2021 and August 2023

VHA health care system	Median round-trip distance traveled (miles) ^a	Highest average monthly retail gasoline price between August 2021 and August 2023 (dollars per gallon)	Fuel costs incurred (dollars)	Mileage reimbursement received (dollars) ^b
Urban zip code				
A	54	\$4.809	\$11.35	\$16.41
B	32	\$4.948	\$6.92	\$7.28
C	56	\$4.650	\$11.38	\$17.24
Rural zip code				
A	104	\$4.809	\$21.86	\$37.16
B	78	\$4.948	\$16.87	\$26.37
C	50	\$4.650	\$10.16	\$14.75
Highly rural zip code				
A	92	\$4.809	\$19.34	\$32.18
B	56	\$4.948	\$12.11	\$17.24
C	138	\$4.650	\$28.05	\$51.27

Source: GAO analysis of data from the Department of Veterans Affairs' (VA) Veterans Health Administration (VHA), the Energy Information Administration, and Federal Highway Administration. | GAO-24-106816

Notes: Our analysis represents a minimum travel cost. It does not include other travel costs, such as the costs of maintenance, accessories, parts, tires, and insurance. We assumed a veteran paid the highest average monthly retail price of gasoline (all grades) as reported by the Energy Information Administration between August 2021 and August 2023 for the Petroleum Administration Defense District their health care systems' state fell within, except in the case of VHA health care system A for which state-level gasoline prices were readily available. We also assumed a veteran drove a vehicle whose fuel efficiency of 22.9 miles per gallon, the 2021 national average for light-duty vehicles, as reported by the Federal Highway Administration as of May 2023.

VHA analysts classified all zip codes that fell within each health care systems' service areas as urban, rural, and highly rural using the 2010 Rural-Urban Commuting Area codes developed by the U.S. Department of Agriculture's Economic Research Service.

^aThe round-trip distance traveled is based on the median distance of all mileage reimbursement claims processed in fiscal year 2022 for the zip code with the greatest number of claims processed within each rurality level of the three health care systems in our review.

^bThe mileage reimbursement received was calculated using VA's current mileage reimbursement rate of 41.5 cents per mile and applied a \$6 round-trip deductible.

**Appendix III: Additional Hypothetical Trip
Examples with Varied Assumptions**

Table 6: Fuel Costs Incurred and VA Mileage Reimbursement Received for Hypothetical Veteran Trips to Selected VHA Health Care Systems, by Rurality, Using the Lowest Gas Price between August 2021 and August 2023

VHA health care system	Median round-trip distance traveled (miles) ^a	Lowest average monthly retail gasoline price between August 2021 and August 2023 (dollars per gallon)	Fuel costs incurred (dollars)	Mileage reimbursement received (dollars) ^b
Urban zip code				
A	54	\$3.024	\$7.14	\$16.41
B	32	\$3.088	\$4.32	\$7.28
C	56	\$2.801	\$6.86	\$17.24
Rural zip code				
A	104	\$3.024	\$13.75	\$37.16
B	78	\$3.088	\$10.53	\$26.37
C	50	\$2.801	\$6.12	\$14.75
Highly rural zip code				
A	92	\$3.024	\$12.16	\$32.18
B	56	\$3.088	\$7.56	\$17.24
C	138	\$2.801	\$16.89	\$51.27

Source: GAO analysis of data from the Department of Veterans Affairs' (VA) Veterans Health Administration (VHA), the Energy Information Administration, and Federal Highway Administration. | GAO-24-106816

Notes: Our analysis represents a minimum travel cost. It does not include other travel costs, such as the costs of maintenance, accessories, parts, tires, and insurance. We assumed a veteran paid the lowest average monthly retail price of gasoline (all grades) as reported by the Energy Information Administration between August 2021 and August 2023 for the Petroleum Administration Defense District their health care systems' state fell within, except in the case of VHA health care system A for which state-level gasoline prices were readily available. We also assumed a veteran drove a vehicle whose fuel efficiency of 22.9 miles per gallon, the 2021 national average for light-duty vehicles, as reported by the Federal Highway Administration as of May 2023.

VHA analysts classified all zip codes that fell within each health care systems' service areas as urban, rural, and highly rural using the 2010 Rural-Urban Commuting Area codes developed by the U.S. Department of Agriculture's Economic Research Service.

^aThe round-trip distance traveled is based on the median distance of all mileage reimbursement claims processed in fiscal year 2022 for the zip code with the greatest number of claims processed within each rurality level of the three health care systems in our review.

^bThe mileage reimbursement received was calculated using VA's current mileage reimbursement rate of 41.5 cents per mile and applied a \$6 round-trip deductible.

**Appendix III: Additional Hypothetical Trip
Examples with Varied Assumptions**

Table 7: Fuel Costs Incurred and VA Mileage Reimbursement Received for Hypothetical Veteran Trips to Selected VHA Health Care Systems, by Rurality, Using Low Fuel Efficiency

VHA health care system	Median round-trip distance traveled (miles) ^a	August 2023 average monthly retail gasoline price (dollars per gallon)	Fuel costs incurred (dollars)	Mileage reimbursement received (dollars) ^b
Urban zip code				
A	54	\$3.800	\$11.44	\$16.41
B	32	\$3.775	\$6.74	\$7.28
C	56	\$3.511	\$10.96	\$17.24
Rural zip code				
A	104	\$3.800	\$22.04	\$37.16
B	78	\$3.775	\$16.42	\$26.37
C	50	\$3.511	\$9.79	\$14.75
Highly rural zip code				
A	92	\$3.800	\$19.50	\$32.18
B	56	\$3.775	\$11.79	\$17.24
C	138	\$3.511	\$27.02	\$51.27

Source: GAO analysis of data from the Department of Veterans Affairs' (VA) Veterans Health Administration (VHA), the Energy Information Administration, and Federal Highway Administration. | GAO-24-106816

Notes: Our analysis represents a minimum travel cost. It does not include other travel costs, such as the costs of maintenance, accessories, parts, tires, and insurance. We assumed a veteran paid the average monthly retail price of gasoline (all grades) as reported by the Energy Information Administration in August 2023 for the Petroleum Administration Defense District their health care systems' state fell within, except in the case of VHA health care system A for which state-level gasoline prices were readily available. We also assumed a veteran drove a vehicle with a fuel efficiency of 17.9 miles per gallon, the 2021 national average for light-duty vehicles with wheelbases greater than 121 inches, as reported by the Federal Highway Administration as of May 2023.

VHA analysts classified all zip codes that fell within each health care systems' service areas as urban, rural, and highly rural using the 2010 Rural-Urban Commuting Area codes developed by the U.S. Department of Agriculture's Economic Research Service.

^aThe round-trip distance traveled is based on the median distance of all mileage reimbursement claims processed in fiscal year 2022 for the zip code with the greatest number of claims processed within each rurality level of the three health care systems in our review.

^bThe mileage reimbursement received was calculated using VA's current mileage reimbursement rate of 41.5 cents per mile and applied a \$6 round-trip deductible.

**Appendix III: Additional Hypothetical Trip
Examples with Varied Assumptions**

Table 8: Fuel Costs Incurred and VA Mileage Reimbursement Received for Hypothetical Veteran Trips to Selected VHA Health Care Systems, by Rurality, Using High Fuel Efficiency

VHA health care system	Median round-trip distance traveled (miles) ^a	August 2023 average monthly retail gasoline price (dollars per gallon)	Fuel costs incurred (dollars)	Mileage reimbursement received (dollars) ^b
Urban zip code				
A	54	\$3.800	\$8.16	\$16.41
B	32	\$3.775	\$4.80	\$7.28
C	56	\$3.511	\$7.81	\$17.24
Rural zip code				
A	104	\$3.800	\$15.71	\$37.16
B	78	\$3.775	\$11.70	\$26.37
C	50	\$3.511	\$6.98	\$14.75
Highly rural zip code				
A	92	\$3.800	\$13.89	\$32.18
B	56	\$3.775	\$8.40	\$17.24
C	138	\$3.511	\$19.26	\$51.27

Source: GAO analysis of data from the Department of Veterans Affairs' (VA) Veterans Health Administration (VHA), the Energy Information Administration, and Federal Highway Administration. | GAO-24-106816

Notes: Our analysis represents a minimum travel cost. It does not include other travel costs, such as the costs of maintenance, accessories, parts, tires, and insurance. We assumed a veteran paid the average monthly retail price of gasoline (all grades) as reported by the Energy Information Administration in August 2023 for the Petroleum Administration Defense District their health care systems' state fell within, except in the case of VHA health care system A for which state-level gasoline prices were readily available. We also assumed a veteran drove a vehicle with a fuel efficiency of 25.2 miles per gallon, the 2021 national average for light-duty vehicles with wheelbases less than or equal to 121 inches, as reported by the Federal Highway Administration as of May 2023.

VHA analysts classified all zip codes that fell within each health care systems' service areas as urban, rural, and highly rural using the 2010 Rural-Urban Commuting Area codes developed by the U.S. Department of Agriculture's Economic Research Service.

^aThe round-trip distance traveled is based on the median distance of all mileage reimbursement claims processed in fiscal year 2022 for the zip code with the greatest number of claims processed within each rurality level of the three health care systems in our review.

^bThe mileage reimbursement received was calculated using VA's current mileage reimbursement rate of 41.5 cents per mile and applied a \$6 round-trip deductible.

Appendix IV: Comments from the Department of Veterans Affairs



DEPARTMENT OF VETERANS AFFAIRS
WASHINGTON

April 29, 2024

Ms. Sharon M. Silas
Director
Health Care
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Silas:

The Department of Veterans Affairs (VA) has reviewed the Government Accountability Office (GAO) draft report: ***VA HEALTH CARE: Additional Assessments of Mileage Reimbursement Data and Veterans' Travel Costs Needed*** (GAO-24-106816).

The enclosure contains technical comments and the action plan to address the draft report recommendations. VA appreciates the opportunity to comment on your draft report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kimberly Jackson".

Kimberly Jackson
Chief of Staff

Enclosure

Enclosure

Department of Veterans Affairs (VA) Response to the
Government Accountability Office (GAO) Draft Report
**VA HEALTH CARE: Additional Assessments of Mileage Reimbursement Data and
Veterans' Travel Costs Needed**
(GAO-24-106816)

Recommendation 1: The Under Secretary for Health should collect and assess information on subpopulation of veterans' use of the mileage reimbursement benefit and identify options, as appropriate, to help improve access to care for underserved veterans.

VA Response: Concur. The Veterans Health Administration (VHA) Veterans Transportation Program (VTP) will collaborate with the Office of Rural Health (ORH) and Veterans Experience Office (VEO) to identify collectible Veteran subpopulation information that can be utilized to assess mileage reimbursement benefit utilization and consider programmatic changes. Due to the needed coordination across multiple program offices in VA and, that subsequent action plan deliverables will be based upon that coordination, VA sets an estimated target completion date for December 2024.

Target Completion Date: December 2024

Recommendation 2: The Under Secretary for Health should collect additional information on veterans' travel costs and assess costs by demographic, geographic, or other subpopulations to inform evidence-based decisions about transportation programs' resources. This additional information could include fuel costs and the cost of vehicle maintenance, accessories, parts, and tires.

VA Response: Concur in Principle. By statute, VA has discretionary authority to pay for certain travel expenses incurred by eligible beneficiaries in connection with vocational rehabilitation, counseling, or for the purpose of examination, treatment, or care (38 U.S.C. § 111(a)). Pursuant to this authority, VA may pay Veterans for the actual necessary expense of travel, or an allowance based upon mileage (at a rate of 41.5 cents per mile). These payments are subject to deductibles prescribed under Section 111(c). In addition to the mileage allowance authorized, VA has discretion to provide reimbursement for the actual cost of ferry fares, and bridge, road, and tunnel tolls under Section 111(a). Under Section 111(a), the mileage rate does not take into consideration other factors such as fuel or maintenance costs. However, Section 111(g)(1) allows VA to adjust the mileage rate described in subsection (a) to be equal to the mileage rate for the use of privately owned vehicles by Government employees on official business (when a Government vehicle is available), as prescribed by the Administrator of General Services under section 5707(b) of title 5.

The General Services Administration (GSA) has established a standard mileage reimbursement rate for individuals and Federal employees using privately owned vehicles for business use. In calculating these rates, GSA takes into consideration certain costs such as maintenance and fuel expenses.

Enclosure

Department of Veterans Affairs (VA) Response to the
Government Accountability Office (GAO) Draft Report
**VA HEALTH CARE: Additional Assessments of Mileage Reimbursement Data and
Veterans' Travel Costs Needed**
(GAO-24-106816)

VA has historically submitted legislative proposals aimed to increase the Department's flexibility to adjust the mileage payment rate to Veterans. Further, as recently as 2023, VA provided technical assistance and supported proposed legislation that would increase the statutory mileage payment rate for beneficiary travel. VA remains supportive of independent legislation on this matter.

Due to requirements on Federal agencies when collecting information from members of the public under the Paperwork Reduction Act (44 U.S.C. §§ 3501–3521), as well as VA's goal to minimize the burden on Veterans to supply additional information when applying for reimbursement, VA does not plan to place additional burden on Veterans to provide cost data to VA.

VTP will analyze the statutory mileage rate under Section 111(a) with GSA rates to determine the most accurate cost burden for Veterans traveling in connection with vocational rehabilitation, counseling, or for the purpose of examination, treatment, or care. In addition, VA will use this information to determine whether adjustments to deductible requirements are necessary. If necessary, VA will prepare a legislative proposal to amend the statute.

Target Completion Date: June 2025

Recommendation 3: The Under Secretary for Health should finalize and implement an outreach plan for improving veterans' awareness of aspects of the mileage reimbursement benefit. The plan should include outcome-oriented performance measures and appropriate communication methods, based on factors such as the intended audience.

VA Response: Concur. VTP will continue its collaboration with VA partners to finalize an outreach plan for improving Veteran's awareness of the mileage reimbursement benefits, including expanded modalities for submitting beneficiary travel claims.

Target Completion Date: March 2025

Recommendation 4: The Under Secretary for Health should evaluate the effectiveness of the outreach plan for improving veterans' awareness of the benefit, and revise communication methods as appropriate.

VA Response: Concur. VTP, in collaboration with various partners, will evaluate the effectiveness of the outreach plan for improving Veterans' awareness of mileage benefits and revise communication methods based on that evaluation. Various

**Appendix IV: Comments from the Department
of Veterans Affairs**

Enclosure

Department of Veterans Affairs (VA) Response to the
Government Accountability Office (GAO) Draft Report
***VA HEALTH CARE: Additional Assessments of Mileage Reimbursement Data and
Veterans' Travel Costs Needed***
(GAO-24-106816)

communication approaches will be utilized across numerous stakeholders as
appropriate.

Target Completion Date: March 2026

Appendix V: GAO Contact and Staff Acknowledgments

GAO Contact

Sharon M. Silas, (202) 512-7114 or silass@gao.gov.

Staff Acknowledgments

In addition to the contact named above, Janina Austin (Assistant Director), Q. Akbar Husain (Analyst-in-Charge), Nicole Kelleher, Douglas Luo, Xiang Bi, Deborah Healy, Jacquelyn Hamilton, David Jones, and Cathleen Whitmore made key contributions to this report.

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