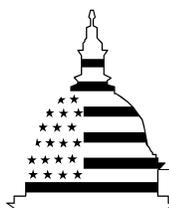


September 2006

MILITARY
PERSONNEL

DOD Needs an
Oversight Framework
and Standards to
Improve Management
of Its Casualty
Assistance Programs



G A O

Accountability * Integrity * Reliability



Highlights of [GAO-06-1010](#), a report to congressional committees

Why GAO Did This Study

Almost 6,000 servicemembers died from October 2001 through September 2005. The Department of Defense (DOD), the Department of Veterans Affairs (VA), and the Social Security Administration (SSA) provide assistance to survivors of servicemembers who die on active duty. This assistance includes but is not limited to making funeral arrangements, applying for federal benefits, providing relocation assistance, and coordinating with other agencies. The National Defense Authorization Act for Fiscal Year 2006 required GAO to assess casualty assistance provided to survivors of servicemembers. For this report, GAO reviewed the extent to which DOD has (1) an oversight framework and standards to monitor the assistance it provides to survivors of these deceased servicemembers and (2) visibility over the costs of its casualty assistance programs. GAO also reviewed the roles of VA and SSA in providing casualty assistance. In conducting this review, GAO analyzed agency documents and interviewed program officials, limiting its scope to federal programs.

What GAO Recommends

GAO recommends that DOD develop an oversight framework and add standards to its casualty assistance policy. DOD did not provide its formal comments in time to be included in this report.

www.gao.gov/cgi-bin/getrpt?GAO-06-1010.

To view the full product, including the scope and methodology, click on the link above. For more information, contact Derek Stewart at (202) 512-5559 or stewartd@gao.gov.

MILITARY PERSONNEL

DOD Needs an Oversight Framework and Standards to Improve Management of Its Casualty Assistance Programs

What GAO Found

DOD does not have a comprehensive oversight framework and standards that could improve its ability to monitor the casualty assistance it provides to survivors of servicemembers who die while on active duty. The absence of a comprehensive oversight framework exists because DOD has not developed departmentwide program objectives and all the necessary outcome measures to monitor the military services' casualty assistance programs' effectiveness and efficiency. GAO found that while each service gathers information about its casualty assistance program and DOD and the services meet three times a year to share information, program performance comparisons across services are hampered by the lack of common metrics and assessment methods. Moreover, DOD's current policy does not specify key standards for the services' casualty assistance programs that would facilitate more consistent delivery of assistance across the services. Such standards would include processes (1) for consistent delivery of short- and long-term assistance across and within the services and (2) for coordinating with the Defense Finance and Accounting Service about benefit payments to survivors.

DOD does not know the total costs of its casualty assistance programs because it has limited visibility over all program costs. This limited visibility exists for two primary reasons: (1) casualty assistance program costs are scattered across many different parts of DOD's budget, including military personnel, operation and maintenance, and defense health program budgets, and (2) costs of benefits provided to survivors of active duty servicemembers and military retirees, such as the annuities, are lumped together. Although casualty assistance program costs and benefits represent a small portion of DOD's overall budget, without visibility over costs, it is difficult for program officials to make informed decisions regarding the costs of any changes to DOD's casualty assistance programs. In GAO's July 2005 report on the transparency of the military compensation system, GAO recommended that DOD compile the total costs to provide military compensation and communicate them to decision makers perhaps as part of its annual budget submission to Congress. Casualty assistance benefits are another type of cost that could be included as part of total compensation costs. Because GAO recommended that DOD compile total compensation costs in its July 2005 report, GAO is not making that recommendation here.

VA and SSA primarily provide long-term financial and nonfinancial benefits to support and compensate survivors starting almost immediately after the servicemember's death and possibly extending through the lifetime of the survivor. However, neither agency has visibility over the extent to which these survivors utilize their benefits or the overall costs of their participation.

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Abbreviations

DFAS	Defense Finance and Accounting Service
DHS	Department of Homeland Security
DOD	Department of Defense
DOL	Department of Labor
GPRA	Government Performance and Results Act
SSA	Social Security Administration
VA	Department of Veterans Affairs

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United States Government Accountability Office
Washington, D.C. 20548

September 22, 2006

The Honorable John Warner
Chairman
The Honorable Carl Levin
Ranking Minority Member
Committee on Armed Services
United States Senate

The Honorable Duncan L. Hunter
Chairman
The Honorable Ike Skelton
Ranking Minority Member
Committee on Armed Services
House of Representatives

From October 2001 through September 2005, almost 6,000 servicemembers died in combat- and non-combat-related events. The National Defense Authorization Act for Fiscal Year 2004 noted that it was the sense of Congress that “the sacrifices made by the members of the Armed Forces are significant and are worthy of meaningful expressions of gratitude by the United States, especially in cases of sacrifice through loss of life.¹ In addition to offering its gratitude, the federal government provides a wide variety of benefits to the survivors of deceased servicemembers. Moreover, the Secretary of Defense has identified caring for servicemembers as well as the survivors of deceased servicemembers as a priority for the department.² In our July 2004 report, we identified lump sum payments; annuities; and various other benefits, such as continued use of commissaries and exchanges, that may be provided to the survivors of servicemembers who die while on active duty.³ See appendixes I and II for a detailed description of the benefits available for survivors of servicemembers who die while on active duty.

The Department of Defense (DOD) has a primary role in delivering benefits and assistance to survivors, while the Department of Veterans Affairs (VA),

¹Pub. L. No. 108-136 § 647 (2003).

²See Department of Defense, *Priorities 2006-2008* (Arlington, Va.: Mar. 20, 2006).

³See GAO, *Military Personnel: Survivor Benefits for Servicemembers and Federal, State, and City Government Employees*, [GAO-04-814](#) (Washington, D.C.: July 15, 2004).

the Social Security Administration (SSA), and other agencies also provide an array of benefits and assistance.⁴ DOD's casualty assistance programs, which are carried out by each of the four military services, are intended to guide survivors (primarily spouses, children, and parents) through the casualty assistance process, which includes notification of death, help with funeral arrangements, assistance with applying for government benefits, and the return of the deceased servicemember's personal effects. Since 2001, Congress and federal agencies have enhanced benefits for survivors of servicemembers who die while on active duty. For example, recent legislation increased the DOD-administered death gratuity⁵ payment from \$12,000 to \$100,000 and the maximum coverage for the VA-administered Servicemembers' Group Life Insurance from \$250,000 to \$400,000.

Some survivors and advocacy groups expressed concerns during a February 2005 congressional hearing about the quality, timeliness, and equity of the casualty assistance and benefits that deceased servicemembers' survivors receive. For example, one surviving spouse related her experiences since her husband died 3 years ago. Among other things, she stated that the casualty assistance officer tried to be helpful but was not educated on the benefits available to her or her children nor could he find the right people to answer her questions. Another survivor described situations where widows experienced delays in the payment or reimbursement for their husbands' funerals.

The Office of the Under Secretary of Defense for Personnel and Readiness is responsible for overseeing the military services' casualty assistance programs for the families of servicemembers who have died while on active duty and issuing DOD-wide policy on how the services should implement their programs. Oversight is an important tool for DOD to use in monitoring

⁴The U.S. Coast Guard fulfills a role similar to DOD, but its casualty assistance program is much smaller than those of the other military services. It is responsible for providing benefits and assistance to survivors of Coast Guard servicemembers who die while on active duty. According to Coast Guard officials, about 30 servicemembers die, on average, each year.

⁵The death gratuity is a onetime cash payment to assist survivors in meeting financial needs, especially during the period immediately following the servicemember's death and before other benefits become available.

the implementation of its Social Compact⁶—a strategic human capital plan addressing quality-of-life issues and benefits—with families. Further, effective oversight can provide DOD with the information it needs to make data-driven policy and program decisions. Among other things, DOD’s casualty assistance policy requires that the military services follow DOD’s policies and procedures for their casualty assistance programs.

The National Defense Authorization Act for Fiscal Year 2006 required DOD to revise its policy to develop consistent procedures for the delivery of casualty assistance. For example, the act called for uniform procedures, such as centralized short- and long-term case management procedures.⁷ Furthermore, the act required us to assess the adequacy of current policies and procedures of and funding for casualty assistance programs. In June 2006, we briefed your offices on the requirements outlined in the act. This report provides further information about DOD’s and the services’ management of casualty assistance programs. Specifically, we determined the extent to which DOD has (1) an oversight framework and standards in place to monitor the casualty assistance it provides to survivors of servicemembers who die while on active duty and (2) visibility over the costs of its casualty assistance programs. In addition, we reviewed the roles of VA and SSA in providing casualty assistance to survivors of servicemembers who die on active duty.

In conducting this review, we limited our scope to federal programs and the benefits and assistance provided to the survivors of servicemembers who die while on active duty. To assess the extent to which DOD has an oversight framework and standards in place to monitor the casualty assistance it provides survivors, we gathered and analyzed various documents, including program policies; training manuals; the Government Performance and Results Act of 1993 (GPRA); and congressional hearing statements from survivors, advocacy groups, and other relevant parties. We interviewed policy and program officials at DOD, including those in the Office of the Under Secretary of Defense for Personnel and Readiness, the Army, the Navy, the Marine Corps, the Air Force, and the Defense Finance and Accounting Service (DFAS). Additionally, we visited 10 stateside and overseas installations where we interviewed numerous parties involved in

⁶See Department of Defense, Deputy Assistant Secretary of Defense for Military Community and Family Policy, *A New Social Compact: A Reciprocal Partnership between the Department of Defense, Service Members and Families* (Arlington, Va.: July 2002).

⁷Pub. L. No. 109-163 § 562(e) (2006).

casualty assistance programs at the installation level and obtained supporting documentation. We interviewed survivors whose spouses had died while on active duty, advocacy groups for the survivors of military decedents, and relief or emergency aid societies that assist servicemembers and their families. We similarly reviewed the casualty assistance policies and procedures of the U.S. Coast Guard, which is a part of the Department of Homeland Security, and interviewed Coast Guard program managers who oversee casualty assistance efforts. To assess the extent to which DOD has visibility over the costs of its casualty assistance programs, we analyzed budget documents from fiscal years 2000 through 2005 for DOD, Army, Navy, Marine Corps, and Air Force. We also interviewed budget officials from the services and installations. To review the roles of VA and SSA in providing casualty assistance to survivors of servicemembers who die on active duty, we gathered and analyzed documents, including program policies; training manuals; sample correspondences; and congressional hearing statements from survivors, advocacy groups, and other relevant parties. We also interviewed policy and program officials at VA and SSA. Additionally, at the stateside installations we visited, we interviewed VA officials whose offices were at the installations about their involvement in the casualty assistance programs. We analyzed budget documents from fiscal years 2001 through 2005 for VA. We also interviewed officials from VA about budget data. We performed our work from January 2006 through August 2006 in accordance with generally accepted government auditing standards. See appendix III for more information about our scope and methodology.

Results in Brief

DOD does not have a comprehensive oversight framework and key standards necessary to monitor the casualty assistance it provides to survivors of servicemembers who die while on active duty. Thus, DOD does not have the information it needs to fulfill its responsibility of overseeing the services' casualty assistance programs and evaluate the effectiveness and efficiency of its programs. GPRA provides federal agencies with a framework for developing oversight, which includes establishing program objectives, performance metrics, and reporting requirements. In addition, DOD casualty assistance policy requires that the military services' casualty assistance programs have consistent policies and procedures, and the National Defense Authorization Act of Fiscal Year for 2006 also required DOD to revise its policy to develop consistent procedures for casualty assistance. While each service gathers information about its casualty assistance program, DOD does not have a comprehensive oversight framework because it has not developed departmentwide program

objectives and all the necessary outcome measures to monitor the services' casualty assistance programs' performance. Although DOD has established the Casualty Assistance Board as a mechanism for DOD's and the military services' program directors to share information—for example, what is working well and emerging problems—comparisons of findings across services are hampered by the lack of common metrics and assessment methods, such as a survey of survivors' satisfaction with assistance they received from casualty assistance officers. Furthermore, DOD's current policy does not specify three key standards that would enhance the delivery of casualty assistance across and within the services. First, there is no DOD-wide, comprehensive checklist for casualty assistance officers—representatives of the military services who assist survivors—to use when determining what actions need to be taken, by whom, and within what time frames for survivors to receive certain benefits. Second, there are no standard, required coordination procedures for DFAS to follow when making certain benefit payments to survivors. Also, during our interviews, casualty assistance officers expressed frustration that they did not have a point of contact at DFAS to answer questions about the status of processing payments to survivors or from whom to obtain confirmation that DFAS had received submitted paperwork and that it was completed correctly. Lastly, DOD does not currently provide a comprehensive, integrated statement for survivors to aid in their understanding of the amount and array of benefits that are available to survivors and how those benefits change over their lifetime. Congress provided the Army with \$3.5 million in fiscal year 2004 to develop a system that produces an integrated statement of benefits for survivors. The Army plans to introduce this system to survivors of deceased Army servicemembers in fall 2006. While DOD is currently revising its casualty assistance program policy to improve its oversight and incorporate some standards, it has not been finalized, which leaves some uncertainty as to how these issues will be addressed and implemented. Without an established framework for oversight and key standards, Congress and DOD do not have the information they need to effectively monitor casualty assistance programs and determine whether changes made to the programs will achieve their intended results. We are making recommendations to improve DOD's ability to effectively manage its casualty assistance programs, including developing an oversight framework and incorporating additional standards in its casualty assistance policy.

DOD does not know the total costs of its casualty assistance programs because it has limited visibility over all program costs. This limited visibility over costs exists for two primary reasons: (1) casualty assistance

program costs are scattered across numerous budgets and (2) costs of benefits provided to the survivors of deceased active duty servicemembers and deceased military retirees are lumped together. First, costs for casualty assistance are found in multiple parts of DOD's budget. Costs for some benefits, such as the death gratuity and Survivor Benefit Plan, are found in the military personnel budget, while costs for other benefits, such as burial expenses and health care, are found in operation and maintenance and the defense health program budgets. Moreover, casualty assistance costs are spread throughout the various levels of DOD, including service headquarters and individual installations. For example, the services allocate operation and maintenance funds to individual installations to operate aspects of the casualty assistance programs, including travel and other costs associated with funeral honors. Also, casualty assistance funding is paid out of annual and supplemental appropriations. Some costs for survivor benefits—for example, the retroactive increase in the amount of the death gratuity payment—are included in supplemental budgets. Second, the costs of benefits provided to the survivors of deceased active duty servicemembers are lumped together with those of deceased military retirees. For example, because the Survivor Benefit Plan is an annuity provided to eligible survivors of both deceased active duty servicemembers and retirees, it is difficult for DOD to determine how much is specifically spent on survivors of servicemembers who die while on active duty. Federal accounting standards specify guidance for providing relevant and reliable cost information to assist Congress and executives in making decisions about allocating federal resources.⁸ According to DOD officials, survivor groups, and survivors whom we interviewed, all major benefits have been paid to survivors. Although costs of the casualty assistance programs and associated survivor benefits represent a small portion of DOD's overall budget, without better visibility over costs, it is difficult for program officials to make informed decisions regarding the costs of any changes to DOD's casualty assistance programs. In our July 2005 report on the transparency of the military compensation system, we recommended that DOD compile the total costs to provide military compensation and communicate them to decision makers perhaps as part of its annual budget

⁸GAO, *Business Modernization: NASA's Integrated Financial Management Program Does Not Fully Address Agency's External Reporting Issue*, [GAO-04-151](#) (Washington, D.C.: Nov. 21, 2003). Statement of Federal Financial Accounting Standards No. 4, *Managerial Cost Accounting Standards*, requires agencies to report the full cost of their programs in their general purpose financial reports aimed at assisting congressional and executive decision makers in allocating federal resources.

submission to Congress.⁹ Casualty assistance benefits are another type of cost that could be included as part of total compensation costs. Because we recommended that DOD compile total compensation costs in our July 2005 report, we are not making that recommendation here.

VA and SSA primarily administer long-term financial and nonfinancial benefits, which provide support or compensation to survivors starting almost immediately after the death of the servicemember and possibly extending through the lifetime of the survivor.¹⁰ Since the onset of Operations Enduring Freedom and Iraqi Freedom, VA and SSA established, in coordination with DOD, policies and procedures that were designed to expedite payments of benefits to survivors. These policies allow for DOD's casualty assistance officers or the survivors to contact VA and SSA to initiate the application process and in most cases start the receipt of benefits within a few days. However, neither VA nor SSA has visibility over the extent to which survivors of servicemembers who die on active duty utilize benefits or the overall costs involved in providing these benefits. VA, for example, provides many of its benefits, including Dependency and Indemnity Compensation annuity payments, to eligible survivors other than those of servicemembers who die on active duty. As with the vast majority of U.S. workers, SSA provides survivors of deceased servicemembers with Social Security recurring payments and a onetime \$255 payment. The amount of the recurring payment is based on the deceased employee's employment earnings.

Background

DOD's casualty assistance policy requires that the military services notify the next of kin (for example, spouse and parents) of a servicemember's

⁹GAO, *Military Personnel: DOD Needs to Improve the Transparency and Reassess the Reasonableness, Appropriateness, Affordability, and Sustainability of Its Military Compensation System*, GAO-05-798 (Washington, D.C.: July 19, 2005).

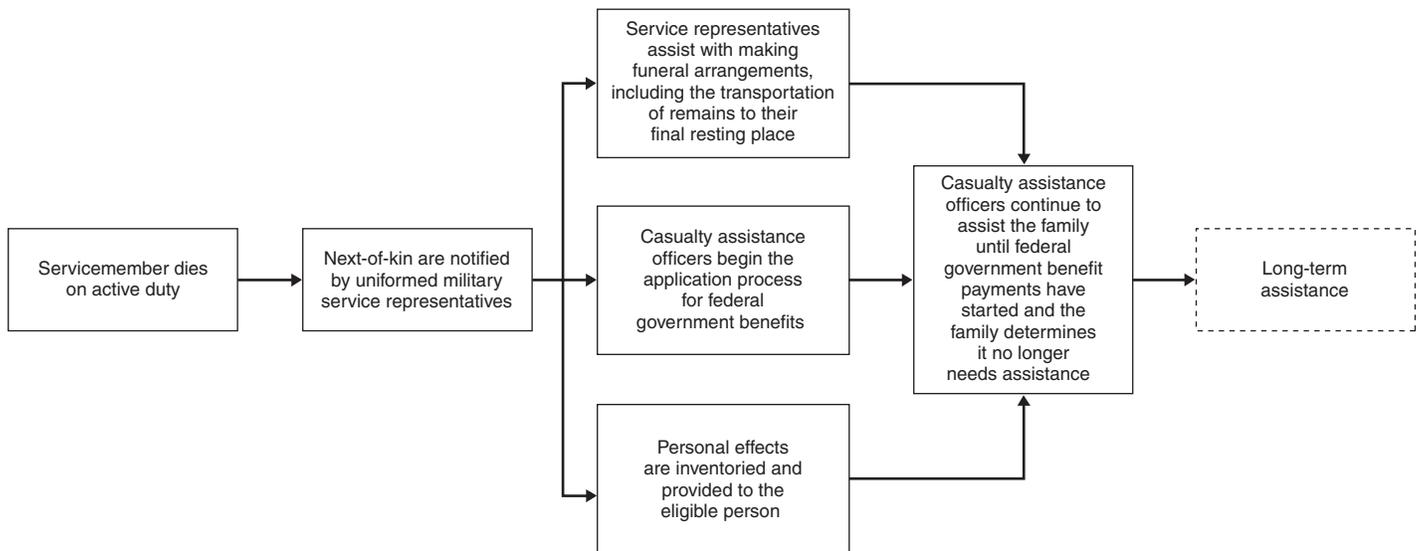
¹⁰Financial benefits include Dependency and Indemnity Compensation and Social Security benefits. Nonfinancial benefits include guaranteed home loan and bereavement counseling. See app. II for a detailed description of all survivor benefits.

death, provide assistance to the survivors, and document casualties.¹¹ Although the individual services have established unique policies and procedures for implementing their casualty assistance programs, the overarching process is similar across the services.¹² Figure 1 provides a general overview of the casualty assistance process, and the remainder of this section describes the process as required by policy.

¹¹DOD Instruction 1300.18, *Military Personnel Casualty Matters, Policies and Procedures* (Dec. 18, 2000), sets forth the DOD program, and that policy is currently being revised. The National Defense Authorization Act for Fiscal Year 2006 (Pub. L. No. 109-163 § 562) required, among other things, that not later than August 1, 2006, the Secretary of Defense—in consultation with the secretaries of the services, the Secretary of Veterans Affairs, and the Secretary of Homeland Security with respect to the Coast Guard—shall prescribe a comprehensive policy for DOD on the provision of casualty assistance to survivors and next of kin of members of the armed forces who die during military service. In addition, 10 U.S.C. § 1481-1482 provides authority for casualty assistance related to the recovery, care, and disposition of remains and the expenses related to a servicemember's death.

¹²Each military service has a casualty assistance policy: Army Regulation 600-8-1, *Army Casualty Program* (Apr. 7, 2006); Air Force Instruction 36-3002, *Casualty Services* (July 25, 2005); Bureau of Naval Personnel Instruction 1770.3, *The Navy Casualty Assistance Calls Program (CACP) Manual* (July 10, 1995); Marine Corps Order P3040.4E, *Marine Corps Casualty Procedures Manual* (Feb. 27, 2003); and Commandant Instruction M1770.1C, *Coast Guard Decedent Affairs Guide* (Sept. 18, 1991).

Figure 1: Overview of the Casualty Assistance Process



Source: GAO analysis of DOD information.

The casualty assistance process entails numerous responsibilities, many of which must be addressed quickly following a servicemember's death. Servicemembers are encouraged to update a Record of Emergency Data Form (DD Form 93), among other things, to identify contact information about the survivor(s) who are entitled to (1) make decisions about issues such as funeral arrangements and (2) receive certain benefits, such as the death gratuity and unpaid compensation/allowances.

Soon after the servicemember dies, the casualty assistance process begins with notifying the next of kin of the death. This is usually performed by uniformed military representative who is accompanied by a chaplain, if available. The notification team is trained to compassionately deliver news that expresses the secretary of the service's regret that the servicemember died and broadly describes the circumstances surrounding the servicemember's death. The notification team also offers to wait with the next of kin until other family members or friends arrive—if it is so desired. The services endeavor to notify the next of kin in all instances of death (deaths from combat, training accidents, automobile accidents, etc.); however, deaths that occur off an installation can result in civilian authorities providing the initial notification.

Very soon after notification, a casualty assistance officer¹³ begins assisting the person the servicemember authorized to make funeral arrangements as well as survivors who are entitled to federal benefits. For example, the death gratuity payment is typically provided to survivors within 72 hours of the death. After the funeral, and in some cases before the funeral occurs, casualty assistance officers assist the survivors with beginning the processes for obtaining the federal benefits to which they are entitled. The casualty assistance officer continues to assist the family until the surviving family determines that it no longer needs assistance.¹⁴ The amount of time that survivors require this type and level of assistance varies, but Army officials stated that this period typically lasts 6 months.

At the same time, the unit typically assigns one or more “summary court officers” who are responsible for gathering, inventorying, and possibly seeing to the cleaning of the servicemembers’ possessions. For example, a summary court officer would be assigned to a case of a single deceased servicemember who had lived on an installation. The summary court officer would be responsible for inventorying and packing the decedent’s belongings and sending them to the authorized recipient. Similarly, a case of a servicemember who died serving in combat might be assigned a summary court officer; however, the servicemember’s belongings would be shipped to Aberdeen Personal Effects Depot in Aberdeen, Maryland, to be cataloged, cleaned, and returned to the designated recipient. In addition, another summary court officer might be assigned if the deceased servicemember had additional personal effects located on or around the stateside installation where the servicemember had been assigned.

Recently, the Marine Corps and Army have established a formal process for providing long-term assistance for survivors of servicemembers who die while on active duty. Long-term assistance, for the purposes of this report, is defined as any assistance that is provided after federal government

¹³Although the military services have different titles for this representative—that is, casualty assistance calls officer, casualty assistance officer, or casualty assistance representative—we will use the term casualty assistance officer as a general term to refer to this position. The services divide the duties in different ways, and in some cases use civilians.

¹⁴Casualty assistance officers may provide assistance beyond that required to access federal benefit programs, such as requesting a police escort to transport the deceased servicemember to his/her final resting place. In addition to the casualty assistance officer, survivors may receive support and assistance from the servicemember’s unit, installation-based bereavement groups, as well as family readiness groups—made up of spouses of servicemembers who provide support to one another.

benefit payments have started and family members have determined that they no longer need assistance. Long-term assistance could include providing answers to questions or help with issues concerning benefits—such as annuities, medical and dental insurance, housing allowances, or moving reimbursements—or details of the servicemember’s death or autopsy. The eligibility for these benefits is affected by life changes that may occur, such as remarriage or children turning 18 years of age. For example, survivors may elect to receive the child-only option of the Survivor Benefit Plan, in which case the children would stop receiving compensation when each reaches 18 years of age. Spouses and other dependents are also eligible for health insurance coverage. During the first 3 years, they are considered active duty dependents; after this period, they are converted to retiree dependent status. This conversion requires the survivor to pay an enrollment fee as well as premiums.

DOD Has Not Established an Oversight Framework and Key Standards That Would Enhance the Management of Its Casualty Assistance Programs

DOD has not established a comprehensive oversight framework and some key standards necessary to monitor its casualty assistance programs in that (1) it has not developed departmentwide program objectives and has few outcome measures with which to monitor the services’ casualty assistance programs’ performance and (2) its current policy does not specify standards that would enhance the consistent delivery of casualty assistance across the services. Without evaluations of the effectiveness and efficiency of the services’ casualty assistance programs and key standards, decision makers in Congress and at DOD do not have the information they need to make data-driven decisions about the services’ delivery of assistance or changes to survivor benefits. While DOD is currently revising its casualty assistance program policy to improve its oversight and incorporate some standards, it has not yet been finalized, which leaves some uncertainty as to how these issues will be addressed and implemented.

DOD Does Not Have a Comprehensive Oversight Framework Establishing Casualty Assistance Outcome Measures

DOD does not have a comprehensive oversight framework because it has not established departmentwide program objectives and all the necessary outcome measures to monitor the effectiveness of the services’ casualty assistance programs. GPRA provides federal agencies with a model

framework for developing program oversight.¹⁵ Specifically, GPRA establishes a results-oriented framework that includes strategic plans for program activities and identifies, among other things, program goals and performance measures and reports on the degree to which goals are met.¹⁶ In addition to GPRA guidance for enhancing program oversight, Congress, in the National Defense Authorization Act for Fiscal Year 2006, required DOD to revise its policy to develop consistent procedures for casualty assistance and reporting of data-driven information on the services' programs.

DOD casualty assistance policy does not specify departmentwide objectives. In our April 1998 report, we issued guidance on developing program objectives, including specifying that objectives should be reasonably free of any significant bias that would distort the accurate assessment of performance.¹⁷ To the greatest extent possible, the objectives should not require subjective considerations or judgments, but should include a quantifiable, numerical target level or other measurable value. Similarly, DOD and the services do not use departmentwide outcome measures for gathering information, such as a survey of survivors' satisfaction with assistance they received from casualty assistance officers, timeliness of receipt of benefits, and other related factors. However, the services do track some metrics that examine the timeliness of benefits payments, such as when the survivor received the death gratuity payment,¹⁸ and the types of assistance provided. In 2000, DOD established the Casualty Advisory Board as a mechanism for the department's and the military services' program directors to share information—for example, what is working well and emerging problems, recommend policy changes, develop

¹⁵GAO, *Results-Oriented Government: GPRA Has Established a Solid Foundation for Achieving Greater Results*, GAO-04-38 (Washington, D.C.: Mar. 10, 2004).

¹⁶Pub. L. No. 103-62.

¹⁷See GAO, *The Results Act: An Evaluator's Guide to Assessing Agency Annual Performance Plans*, GAO/GGD-10.1.20 (Washington, D.C.: April 1998), for a discussion of key performance indicators, the means used to verify and validate the measured values and other characteristics, on assessing an agency's annual performance plans.

¹⁸DOD's Defense Casualty Information Processing System is used to track the status of the transportation and processing of remains and personal effects. Timeliness measures are created for this information. In addition to an array of data elements on the incident and on the personal, family, and military characteristics of servicemembers, the system also contains information on the personal protective equipment worn by the casualty at the time of the incident.

actions to incorporate legislative changes, and hear from interested groups and individuals on the adequacy of the casualty assistance program. This board meets three times a year and invites officials from other agencies, such as DFAS, VA, and SSA, as well as surviving family members and other organizations. At these meetings, the program directors may provide other board members with information gleaned from their service-specific experiences. For example:

- The Navy and Marine Corps mail a survey to survivors to assess the effectiveness of their casualty assistance officers. The Navy also surveys casualty assistance officers to determine the support they received from regional or headquarters casualty assistance offices and their ability to perform their duties based on the training and other resources they received.
- The Air Force sends a letter to survivors requesting comments on the assistance that survivors were provided during the process.
- The Army conducts a telephone survey of survivors to gather data about the level of service that the Army and the casualty assistance officer provided.

These tools allow the services to assess some aspects of program performance and discuss good practices. However, because DOD has not established a comprehensive oversight framework, it is limited in its ability to monitor casualty assistance provided to survivors across and within the services, and to take corrective actions if issues are identified. During our interviews with casualty assistance officers, we observed different standards for assisting survivors. For example, some casualty assistance officers arranged for survivors to meet with legal services and VA representatives as part of their routine duties while others did not. Similarly, some casualty assistance officers we interviewed checked to see if survivors were entitled to Montgomery G.I. Bill refunds¹⁹ and Thrift

¹⁹Servicemembers may elect to contribute up to \$1,200 or more to the Montgomery G.I. Bill, which in turn provides them with up to 36 months of education benefits.

Savings Plan reimbursements.²⁰ Without a policy requiring common program outcome metrics and reporting requirements on the metrics, DOD does not have the fact-based data needed to answer decision makers' questions, such as whether uniformed servicemembers serving as casualty assistance officers as assigned or full-time civilian casualty assistance officers provide better assistance. Further, the lack of an oversight framework limits the amount of information DOD has to manage casualty assistance programs and to evaluate the effectiveness and efficiency of program operations. Lastly, the lack of an oversight framework hinders the ability of decision makers to determine if changes, such as defining core standards of training, made to the program will achieve their intended results.

DOD Has Not Established Key Standards for the Services' Casualty Assistance Programs

DOD has not established key standards to maximize the consistent delivery of casualty assistance across and within the services. DOD's casualty assistance policy requires that the services' casualty assistance programs have consistent policies and procedures. Furthermore, Congress required, in the National Defense Authorization Act for Fiscal Year 2006, that DOD develop consistent procedures for the delivery of casualty assistance. However, DOD's policy does not specify standards for the services' programs. We found potential for inconsistencies both across and within the services in the delivery of short- and long-term assistance. In addition, we found (1) no standard, required procedures for coordination between the military services and DFAS to follow when making benefit payments to survivors and (2) a need for a DOD-supplied, comprehensive, integrated statement for survivors to reference in understanding the array of benefits that are available to them and how those benefits might change over their lifetimes.

Short- and Long-term Casualty Assistance Differs among and within the Services

Because DOD has not established some key standards for its casualty assistance programs, short- and long-term assistance differ among, and sometimes within, the services. In addition to these inconsistencies across the services, the lack of certain common requirements sometimes results in

²⁰The Thrift Savings Plan, similar to a type of private-sector plan commonly called 401(k), allows servicemembers to contribute as much as desired of their basic pay and incentive or special pay that they receive as long as total contributions do not exceed the monetary limits placed by the Internal Revenue Service. In 2004, 21 percent of active duty servicemembers participated in the plan.

different assistance-related procedures being used within the same service, depending on the regional casualty assistance program.

We found three general areas with potential for inconsistency in the delivery of short-term assistance.

- *Casualty assistance officer training varies in duration, timing, and content.* The training given to casualty assistance officers affects their familiarity with both the casualty assistance procedures and associated survivor benefits. Table 1 shows that classroom training, which in some cases may be supplemented with other training, varies markedly across the services. Specifically, our review of training materials and interviews with installation officials revealed variations in the type and content of materials covered in the training. In our discussions with casualty assistance officers across the services, we observed differences in their familiarity with the benefits and types of assistance provided to survivors. For example, some casualty assistance officers we interviewed learned through written guidance that survivors are to be reimbursed for the deceased servicemembers' contributions to the Thrift Savings Plan and Montgomery G.I. Bill contributions, while others were unaware of this benefit before they participated in our interviews. The lack of DOD-wide data on casualty assistance officers' training means that DOD does not know the effectiveness of the training programs, whether training could be conducted more efficiently, and whether variations in training affect the consistency of support provided by casualty assistance officers.

Table 1: Duration of Casualty Assistance Officer Training by Service

Service	Duration ^a
Army	Varies, depending on casualty assistance center, from 4 to 40 hours
Air Force	3-day program
Marine Corps	4 hours, also some installations offer refresher training
Navy	1 or 2 days depending on region

Source: GAO analysis of DOD information.

^aSome of the variation in the duration of training is due to service-specific differences in who is responsible for what aspects of the assistance. For example, the Air Force uses different personnel to assist the next of kin with funeral-related matters and subsequent application for federal benefits, but the other services use a single individual for both of these general types of duties.

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- *There is no DOD-wide, comprehensive checklist for completing casualty assistance duties and for tracking case progress.* Each service, and in some cases each region, uses a different checklist to identify the casualty assistance officer's duties.²¹ For example, the Marine Corps' checklist provided casualty assistance officers with instructions for notification procedures, funeral arrangements, personal effects, and financial benefits discussions. In contrast, the Army's checklist requires casualty assistance officers to arrange for survivors to meet with legal services and VA representatives, while at the other services' installations we visited the checklists did not require casualty assistance officers to make appointments with these offices. Although some of these differences may be explained by most services having a single casualty assistance officer to coordinate all help provided to a survivor and the other services dividing the assistance duties among different personnel, the absence of a DOD-wide checklist with required steps could potentially result in inconsistent assistance being offered to some survivors. The Army, through the U.S. Military Academy, is in the testing phase of developing software aimed at helping to standardize the assistance given by casualty assistance officers. Among other things, it will automatically complete all applicable financial benefits forms once certain data are put into the system.
 - *There is no DOD-wide guidance for the timing for completing or updating a servicemember's Record of Emergency Data form (DD Form 93).* Among other things, the information on this form is the official record of the beneficiaries designated to receive the death gratuity payment and unpaid pay and allowances. It also contains the name and address of the person(s) to be notified in the event of a death. Currently, the form is completed and updated at the discretion of the services. Service officials told us that all servicemembers are to complete and update information, including prior to any deployment. Even though updating of the information is part of the process before deployment, installation officials told us that some servicemembers do not make the needed changes because of a perceived inconvenience associated with updating the form or not understanding the importance of the information contained in the form. Not having up-to-date

²¹Currently, the services' checklists incorporate some timeliness measures. For example, the Army has a column for the date that actions were completed. However, delays in the process may be due to factors outside the casualty assistance officer's control, such as the survivor's desire to delay some decisions or line-of-duty determinations.

information could, among other things, delay notification of the next of kin in the event of an injury or death and result in financial benefits being distributed in whole or part to people that the servicemember may not have preferred.

In addition to the potential for inconsistencies in the delivery of short-term assistance, DOD's current casualty assistance policy does not describe the types of long-term casualty assistance that the services may provide to the survivors of servicemembers who die while on active duty. Long-term benefits to survivors include annuities that may be paid throughout an eligible survivor's lifetime, medical and dental insurance, and the use of installation services like the commissary and exchange. Assisting survivors with their long-term concerns about accessing these benefits differs among the services, ranging from proactive outreach and actions to responding to survivors' requests for assistance. The Army recently established a call center to assist survivors, and this call center is to become a long-term case management center by winter 2006. Similarly, the Marine Corps recently established a single long-term case manager for all Marine Corps survivors. The Marine Corps casualty assistance officer and case manager begin to transition survivors to the case manager about 60 days after a servicemember's death, and this long-term case manager is subsequently available to address a survivor's needs indefinitely. In contrast, the Air Force and Navy do not currently have a centralized, formal long-term assistance program, but representatives of those services are available to answer survivors' questions or provide requested assistance. The absence of departmentwide long-term casualty assistance requirements may be one reason why DOD does not track the use of some types of assistance or benefits. The draft revision of DOD's casualty assistance policy calls for the establishment of centralized short- and long-term case management procedures and the development of a common survey for survivors and casualty assistance officers.

No Standard Procedures for Coordination between the Military Services and DFAS

Current DOD casualty assistance policy does not set forth standard procedures for coordination between the services and DFAS in the provision of unpaid pay and allowances to survivors of servicemembers who die while on active duty. Specifically, DFAS has been mailing checks to survivors without explanations for why the money is being disbursed and later mailing a statement informing the survivors that they have received a check for unpaid pay and allowances. DFAS's primary guidance for

compensation administration is DOD's Financial Management Regulation.²² A separate DFAS branch handles the payments for each of the services and is responsible for developing procedures for the settlement process.

The limited coordination between officials at DFAS and DOD's and the services' casualty assistance offices on these pay matters has resulted in confusion and uncertainty about whether survivors received all of the money to which they were entitled since they have not routinely been supplied with an itemized statement separately listing each pay, allowance, and debt owed to the service (e.g., from a government charge card). Underpayment of the money owed to the deceased servicemembers would deprive survivors of money to which they were rightfully entitled, and overpayment could result in efforts to subsequently recover the excess compensation. This is a concern because we recently reported on similar pay problems for injured servicemembers who continued to receive hostile fire and hardship duty pays after they were no longer entitled to such pays and were told to return the overpayments.²³ Another coordination problem exists between DFAS personnel and casualty assistance officers. The casualty assistance officers told us that they did not have specific points of contact at DFAS to facilitate the processing for benefit application forms that have to be faxed to DFAS because the agency does not accept electronic signatures sent via computer. In some instances, casualty assistance officers told us that DFAS officials had called them about missing forms that they had already faxed. According to service officials, the current inability of DFAS and casualty assistance personnel to promptly identify one another has resulted in instances of delayed claim processing as well as continued survivors' concerns about whether the check for unpaid pay and allowances was for the correct amount.

These coordination problems may be alleviated in the future. DOD and service casualty assistance program officials stated that they have initiated meetings with DFAS to address these problems, and DFAS has agreed to take steps to address some of the issues raised by DOD. For example, Army DFAS recently established a casualty settlement office as a point of contact for Army casualty assistance officers in assisting survivors. In addition, DFAS officials stated that each service-specific branch of DFAS has agreed

²²Department of Defense, *Financial Management Regulation*, 7000.14-R, vol. 7A, ch. 36.

²³GAO, *Military Pay: Inadequate Controls for Stopping Overpayments of Hostile Fire and Hardship Duty Pay to Over 200 Sick or Injured Army National Guard and Army Reserve Soldiers Assigned to Fort Bragg*, [GAO-06-384R](#) (Washington, D.C.: Apr. 27, 2006).

DOD Does Not Provide an Integrated Benefits Statement to Survivors

to provide survivors with an itemized explanation of payments made. Another aspect of this problem, however, remains unaddressed. DFAS officials indicated that the statement will still arrive after the survivor receives the check for payment.

DOD's current casualty assistance policy does not require that DOD or the services provide the survivors of military servicemembers with a comprehensive, integrated statement of federal monetary benefits. DOD, VA, and SSA administer an array of monetary survivor benefits in the form of lump sum cash payments or annuities and other entitlements, such as health insurance.²⁴ Service officials told us that an integrated statement is needed to improve survivors' understanding of these benefits. Moreover, the National Defense Authorization Act for Fiscal Year 2006 requires that by December 1, 2006, DOD provide to Congress a plan to provide a system with personalized and integrated information on benefits and financial assistance available to survivors.

Currently, each service's emergency aid or relief society offers to purchase from a for-profit company a comprehensive, integrated statement of benefits for all surviving spouses of servicemembers who die while on active duty. This statement currently costs the Army and Air Force relief and aid societies \$595 per surviving spouse who accepts this assistance.²⁵ Since 2004, the Navy-Marine Corps Relief Society purchased a onetime statement of benefits for all survivors, which currently cost \$200 per surviving spouse. In addition, 36 percent of Marine Corps and 65 percent of Navy survivors accepted a lifetime membership with the company, which currently cost the relief society an additional \$395, bringing the total cost to \$595 per spouse. During our interviews, some of the casualty assistance officers said they were unaware of the availability of this statement.

In fiscal year 2004, Congress provided the Army with \$3.5 million to develop or acquire a system that would produce a comprehensive, integrated statement of benefits. The Army plans to introduce a Web-based system to the survivors of deceased Army servicemembers in fall 2006.

²⁴Some benefits shown in apps. I and II vary according to marital status, family size, the ages of the surviving spouse and children, and other factors.

²⁵The for-profit company provides two different products: a onetime comprehensive, integrated statement of benefits or a lifetime membership to the company that provides the initial benefits statement and continuing statements and other benefits, such as updates on relevant legislative changes.

Army representatives told us that this analysis is important because benefits are not currently organized by DOD in a single, comprehensive, easily understandable, and easily accessible location. Furthermore, a DOD-provided statement is important because not all eligible survivors choose to accept or are told about the statement provided by the emergency aid and relief societies. The prototype Army system that we reviewed contained personalized benefits information, including a benefits calculator that reflects the potential changes in benefits throughout the survivor's lifetime. The statement from the Army system is similar to the statement currently provided by the for-profit company. Appendix IV contains a sample statement from the Army's prototype system. According to Army officials, there are no formal plans for the Army's Web-based system to become a DOD-wide program. Failure to expand the Army system for use by all the services or otherwise offer a similar benefit to the survivors whose deceased servicemembers served in other services might result in inconsistent assistance for survivors, particularly if the relief and aid societies for the other services were unable to continue purchasing the benefits statements from the for-profit company.

Survivors we interviewed stated that some of the benefits are complex and can be difficult to understand. For example, a survivor who is eligible to receive DOD's Survivor Benefit Plan and VA's Dependency and Indemnity Compensation does not receive the full amount of both benefits. Rather, the payments from the taxable Survivor Benefit Plan are reduced on a dollar-for-dollar basis by any nontaxed Dependency and Indemnity Compensation benefits received. In order to avoid this offset, surviving spouses who continue to care for the children of deceased active duty servicemembers are allowed to select the Dependency and Indemnity Compensation benefits for themselves and to designate their children as recipients of the Survivor Benefit Plan.²⁶ The decision about which of the annuity benefits that the surviving spouse will select is irrevocable. Some of the survivors that we interviewed told us that in retrospect they question having to make this irrevocable decision early in their grieving process. A statement similar to the one provided by the for-profit company would allow survivors to anticipate the estimated values for their immediate financial benefits as well as changes in their cash benefits over time.

²⁶Specifically, surviving children are eligible to receive payments from the Survivor Benefit Plan until they reach age 18 or 22, depending on factors such as whether they are married or in school, or for life if mentally or physically incapacitated. Eligibility for the surviving spouse terminates if the spouse remarries prior to age 55.

DOD Has Limited Visibility over Casualty Assistance Programs' Costs

DOD does not know the total costs of its casualty assistance programs because it does not have visibility over all program costs.²⁷ This limited visibility over casualty assistance program costs exists for two primary reasons: (1) the costs of cash and noncash benefits as well as the costs for program operations are scattered across many different parts of DOD's budget and (2) costs of benefits provided to the survivors of active duty servicemembers are lumped together with those for military retirees and their survivors. Statement of Federal Financial Accounting Standards No. 4 recommends the reporting of the full costs of outputs. The full cost of an output produced by a program is the sum of (1) the costs of resources consumed by the program that directly or indirectly contribute to the carrying out of that program and (2) the costs of identifiable supporting services provided by other areas within the agency. Federal accounting standards are aimed at providing relevant and reliable cost information to assist Congress and program officials in making decisions about allocating federal resources.²⁸ In our July 2005 report on the transparency of the military compensation system, we recommended that DOD compile the total costs to provide military compensation and communicate them to decision makers perhaps as part of its annual budget submission to Congress. Casualty assistance benefits are another type of cost that could be included as part of total compensation costs. Because we recommended that DOD compile total compensation costs in our July 2005 report, we are not making that recommendation here.

Costs for casualty assistance programs are found in many different parts of DOD's budget, such as military personnel and operation and maintenance. For example, the cost for the death gratuity is found in the military personnel budget, while mortuary affairs costs are found in the operations and maintenance budget. Casualty assistance costs are also spread

²⁷Pub. L. No. 109-163 § 666 required GAO to report on the actuarial soundness of the Survivor Benefit Plan program, including an assessment of the implications for the actuarial soundness of the program resulting from recent improvements to that program, the implications for government contributions and payments to the program, and the enactment of a law permitting participants to designate an insurable interest beneficiary if a previously designated beneficiary dies. Our report was issued on July 26, 2006. See GAO, *Financial Management: Implications of Significant Recent and Potential Changes for the Actuarial Soundness of the Department of Defense Survivor Benefit Plan Program*, [GAO-06-837R](#) (Washington, D.C.: July 26, 2006).

²⁸Statement of Federal Financial Accounting Standards No. 4, *Managerial Cost Accounting Standards*, requires agencies to report the full cost of their programs in their general purpose financial reports.

throughout the various levels of DOD, including service headquarters and individual installations. For example, the services allocate operation and maintenance funds to individual installations to operate aspects of their casualty assistance programs. To calculate operations costs for its casualty assistance program, each service would have to gather data about its casualty assistance cost from individual installations. Also, other casualty assistance costs are in DOD-wide budgets like those for the health program and the commissary. Furthermore, some casualty assistance benefits, like health care, result in costs that will be part of future years' budgets since they can continue throughout the survivor's lifetime. Finally, casualty assistance funding is paid out of annual and supplemental appropriations. For example, the retroactive increase in the amount of the death gratuity payment was included in supplemental budgets.

The second general type of problem in determining the total cost of the casualty program is that the costs of benefits provided to the survivors of active duty servicemembers and military retirees are lumped together in the budgets. DOD does not maintain data that distinguish between the costs of benefits provided to these two groups of survivors. The costs of the Survivor Benefit Plan and funeral honors details are two such benefits for which DOD cannot easily determine how much of the costs are for active duty servicemembers' survivors and retirees' survivors. The need to provide for benefits for both groups of survivors as well as the funding across multiple budgets hampers DOD from determining how much is specifically spent on benefits and assistance to survivors of servicemembers who die while on active duty.

According to DOD officials, survivor groups, and survivors whom we interviewed, all major benefits have been paid to survivors. Although the costs of the casualty assistance programs and associated benefits for survivors of servicemembers who die while on active duty represent a small portion of DOD's overall budget, the limited visibility over costs makes it difficult for decision makers to arrive at informed decisions regarding DOD's casualty assistance programs. These types of decisions might be related to short- and long-term costs of funding the benefit programs, as well as the onetime and continuing costs of any changes to a program.

VA and SSA Primarily Provide Survivors with Long-term Benefits

VA and SSA also administer benefits that provide financial and nonfinancial assistance to survivors, starting almost immediately after the death of active duty servicemembers, and some assistance may continue throughout the survivors' lifetimes. Specifically, VA administers two of the largest cash benefits available to survivors: the Servicemember's Group Life Insurance program, government-backed life insurance for military personnel that is available for up to \$400,000, and Dependency Indemnity Compensation, long-term monthly payments to eligible surviving spouses and children. In addition, VA may provide other benefits—such as bereavement counseling, education assistance, and guaranteed home loans—to eligible survivors. SSA's major benefit to survivors of servicemembers who die while on active duty is the monthly payments that the federal government also administers to survivors of civilians. See appendix II for a detailed description of survivor benefits administered by VA and SSA.

Since the onset of Operations Enduring Freedom and Iraqi Freedom, VA and SSA established, in coordination with DOD, policies and procedures that were designed to expedite benefit payments to survivors of servicemembers regardless of where death occurs and whether it was non-combat related.²⁹ These policies allow DOD's casualty assistance officers or the survivors to contact VA and SSA to initiate the expedited application procedures and typically start receipt of benefits within a few days. The expedited claims process for VA requires survivors to provide a single form to claim all eligible benefits, rather than the multiple forms that were required prior to September 11, 2001. When asked how satisfied casualty assistance officers were with the services of several organizations after the September 11, 2001, terrorist attack on the Pentagon, officers chose VA as the second most helpful organization in providing assistance to survivors.³⁰ The expedited claims process for SSA provides survivors and casualty assistance officers with a toll-free number to an office specifically designated to process expedited Social Security benefit claims for survivors of servicemembers who die while on active duty. When SSA's

²⁹SSA initially established expedited claims procedures for the survivors of servicemembers who died as the result of the terrorist attacks of September 11, 2001. After the beginning of Operations Enduring Freedom and Iraqi Freedom, DOD contacted SSA to request that similar procedures be established for all survivors of deceased servicemembers.

³⁰Department of Defense, Office of the Under Secretary of Defense for Personnel and Readiness, *Pentagon Family Assistance Center After Action Report* (Arlington, Va.: March 2003).

expedited procedures were pilot tested prior to their January 2004 implementation, the results showed that claims processing time dropped from several weeks to an average of just over 2 days.

Like DOD, neither VA nor SSA has visibility over (1) the extent to which survivors of servicemembers who die on active duty utilize benefits or (2) the overall costs involved in providing these benefits. This is partially because neither agency has policies or procedures that require the separate gathering of data on benefits provided to the subgroup of recipients who are survivors of active duty servicemembers who die while on active duty. This subgroup represents a small portion of (1) all the veterans who are entitled to each type of VA benefit and (2) those in the civilian population who are eligible for the SSA annuity and onetime payment of \$255. Decision makers' ability to make informed decisions about whether the types or amounts of short- and long-term assistance should be changed could be limited because of the absence of data on the participation rates and costs of casualty assistance provided to survivors of servicemembers who die while on active duty.

Conclusions

The casualty assistance that the federal government provides to the survivors of servicemembers who die while on active duty is an acknowledgment of the supreme sacrifice of the deceased military personnel. While each military service has established its own casualty assistance program to help eligible survivors access various types of financial and nonfinancial support, variations in the procedures used to administer the programs could lead to inconsistent support being offered across the military services, as well as across installations within the services. DOD's current casualty assistance program policies do not prescribe a comprehensive, departmentwide oversight framework that includes performance or outcome measures and reporting requirements. Similarly, DOD's current policy does not prescribe key standards of assistance due all survivors of servicemembers who die while on active duty. These deficiencies in DOD's casualty assistance policy not only limit the department's ability to monitor the services' casualty assistance programs for a consistent level of assistance to all survivors, they also limit the ability of decision makers—both in Congress and at DOD—to make informed, data-driven decisions about the oversight of the casualty assistance programs.

DOD's draft revision of its primary casualty assistance policy has begun to partially address some of the concerns identified in this report and the

congressional mandate for greater consistency in the delivery of casualty assistance. Because the policy has not yet been finalized, it offers both uncertainty and opportunity. There is uncertainty about how these concerns will be addressed and how the changes will be implemented to help ensure that survivors are provided optimal assistance. The fact that the policy is still being drafted offers an opportunity to develop a policy that fully addresses the congressional mandate and the concerns we highlight in this report. Moreover, because DOD does not have visibility over the costs of its casualty assistance programs, it is difficult for program officials to make informed decisions about current and future changes to the program. In our July 2005 report on the transparency of the military compensation system, we recommended that DOD compile the total costs to provide military compensation and communicate them to decision makers. Casualty assistance benefits are another example of what could be included as part of DOD's total compensation costs.

Recommendations for Executive Action

To improve DOD's ability to effectively manage its casualty assistance programs, we recommend that the Secretary of Defense direct the Under Secretary of Defense for Personnel and Readiness to take the following two actions:

- Develop an oversight framework that includes
 - measurable DOD-wide objectives for casualty assistance programs;
 - DOD-wide outcome measures to evaluate aspects of its programs, such as survivors' satisfaction with assistance they received from casualty assistance officers, and clearly link program performance with these objectives; and
 - requirements for the services to report on these outcome measures so that DOD can use the reports to monitor the casualty assistance programs' performance and make fact-based decisions about the program operations and resources.
- Incorporate standards, such as a comprehensive checklist of duties for casualty assistance officers, when revising its casualty assistance policy.

Agency Comments

On August 11, 2006, we provided a draft of this report to DOD, the Department of Homeland Security (DHS), the Department of Labor (DOL), SSA, and VA for review and comment. All five agencies provided technical comments on this report or indicated that they had no comments; we incorporated their comments as appropriate. DOD did not provide its formal comments in time to be included in this report.

We are sending copies of this report to interested congressional committees and the Secretary of Defense. We will also make copies available to others upon request. This report is also available at no charge on GAO's Web site at <http://www.gao.gov>.

If you or your staff have any questions regarding this report, please contact me at (202) 512-5559 or stewardd@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Other staff members who made key contributions to this report are listed in appendix V.



Derek B. Stewart
Director, Defense Capabilities and Management

Survivor Benefits Administered by the Department of Defense

Benefit	Cash/ noncash	Taxable benefit	Adjusted annually	Dollar amount	Description
Burial/memorial/ funeral costs	Depends on the option the next of kin selects	No	No	The family may be reimbursed up to \$7,700.	The family has five options for funeral arrangements, which range from the Department of Defense coordinating all of the arrangements and paying for all of the costs to the family making all of the arrangements and receiving a maximum reimbursement of \$7,700 from DOD. If the family chooses to have DOD make the arrangements and pay for the funeral costs, DOD will pay for (1) primary burial expenses—casket and preparation of body; (2) secondary burial expenses—internment in a private cemetery or national cemetery, funeral flowers, and travel to burial service for next of kin; and (3) transportation to cemetery.
Death gratuity	Cash	No	No	\$100,000	A onetime cash payment to assist survivors in meeting their financial needs during the period immediately following the servicemember's death and before other survivor benefits, if any, become available.
Dental	Noncash	N/A	N/A	N/A	If enrolled in dental insurance at the time of the servicemember's death, the surviving spouse and children are eligible to receive up to 3 years of dental insurance at active duty dependent rates. If not enrolled in dental insurance, the spouse can enroll the family in the Retired Dental Program and receive coverage at the retiree rate.
Household goods move	Noncash	N/A	N/A	N/A	One move from the survivor's current location is provided at no expense to the survivor.
Housing	Cash or noncash	No	Yes	The value of this benefit depends on the servicemember's pay grade and last duty station.	Survivors receive cash payment equal to 12 times the monthly basic allowance for housing. If the family members reside in base housing, they may (1) stay there up to 12 months rent free or (2) move earlier and receive the applicable monthly basic allowance for housing for the remaining months.

**Appendix I
Survivor Benefits Administered by the
Department of Defense**

(Continued From Previous Page)

Benefit	Cash/ noncash	Taxable benefit	Adjusted annually	Dollar amount	Description
Medical	Noncash	N/A	N/A	N/A	Surviving spouses who do not remarry remain eligible for military health care benefits for 3 years at the active duty dependent rates, with no enrollment fees. At the end of the 3 years, health care eligibility continues, but at the retiree dependent rates. Surviving spouses remain eligible for health care throughout their lives if they do not remarry. Surviving, unmarried dependents remain eligible for health care until age 21, or until age 23 if they are full-time students.
Military community privileges	Noncash	N/A	N/A	N/A	Surviving family may continue to use the commissary; exchange; and morale, welfare, and recreation facilities under the same qualifying criteria that would otherwise apply if the servicemember were retired.
Service academy preference	Noncash	N/A	N/A	N/A	Children of servicemembers who die on active duty (or are missing in action or who die as a result of a 100 percent disability) receive academy preference for appointment in order of merit by competitive examination.
Survivors Benefit Plan	Cash	Yes	Yes	The amount varies depending on (1) whether the servicemember was eligible to retire, (2) the age of the survivor, (3) the servicemember's basic pay, and (4) when the servicemember entered the military.	Eligible surviving spouses of servicemembers who died while on active duty after September 9, 2001, are provided an annuity. This annuity for non-retirement-eligible servicemembers is determined by assuming the individual would have been eligible to retire with a total (100 percent) disability at the time of death. For an active duty servicemember who had been eligible to retire, the Survivor Benefit Plan is computed at 55 percent of the retired pay the member would have been eligible to receive had he/she retired at the time of death. When a survivor is eligible to receive both the Survivor Benefit Plan and the Department of Veterans Affairs' Dependency and Indemnity Compensation, he/she does not receive the full amount of both benefits. Rather, the Survivor Benefit Plan is reduced on a dollar-for-dollar basis by any Dependency and Indemnity Compensation benefits received. In order to avoid this offset, surviving spouses of active duty servicemembers are allowed to designate their children as the recipients of the Survivor Benefit Plan. Surviving children are eligible to receive payments from the Survivor Benefit Plan until they reach age 18 or 22 or for life if mentally or physically incapacitated. Eligibility terminates if the child marries or the surviving spouse remarries prior to age 55.

**Appendix I
Survivor Benefits Administered by the
Department of Defense**

(Continued From Previous Page)

Benefit	Cash/ noncash	Taxable benefit	Adjusted annually	Dollar amount	Description
Unpaid pay and allowances	Cash	Varies	Yes	Varies	This includes basic pay, unused leave, special pays and bonuses, and other allowances owed to the servicemember at the time of his/her death.

Source: GAO analysis of DOD information.

Note: Eligible survivors of deceased U.S. Coast Guard servicemembers obtain these benefits directly through the Coast Guard and in other cases through DOD—such as military community privileges and health care.

Survivor Benefits Administered by Federal Agencies Other Than DOD

Benefit	Cash/ noncash	Taxable benefit	Adjusted annually	Dollar amount	Description
Department of Veterans Affairs (VA)					
Bereavement counseling	Noncash	N/A	N/A	N/A	Counseling services are available to surviving parents, spouses, children, and siblings of servicemembers who die while on active duty. Since it was initiated in 2003, 924 family members have been served at 207 community-based veteran centers located across the nation. These services are provided at no cost and include counseling, outreach, and referral.
Burial in national cemetery	Noncash	N/A	N/A	N/A	Servicemembers may be buried in one of 123 national cemeteries operated by VA at no cost to the survivor.
Dependency and Indemnity Compensation	Cash	No	Yes	The benefit is \$1,033 per month for the surviving spouse and \$257 per month for each child. Plus, children under age 18 receive an additional \$250 per month for 2 years.	Dependency and Indemnity Compensation is a monthly cash annuity paid to eligible survivors. Those eligible to apply include surviving spouses, surviving children, and surviving parents. Dependency and Indemnity Compensation is integrated with DOD's Survivor Benefit Plan. In other words, payment received via Dependency and Indemnity Compensation brings about a dollar-for-dollar reduction in the Survivor Benefit Plan. Dependency and Indemnity Compensation benefits can also be terminated as a result of remarriage by the surviving spouse unless the spouse is over age 57 at the time of remarriage.
Education program refunds	Cash	No	No	The Montgomery G.I. Bill refund will be equal to the participant's actual military pay reduction, less any education benefits paid.	The deceased servicemember must either have been entitled to educational assistance under the Montgomery G.I. Bill program or a participant in the program who would have been so entitled but for the high school diploma or length of service requirement. Survivors are also entitled to receive contributions that were made to the Veterans Education Assistance Program.
Guaranteed Home Loan Program	Noncash	N/A	N/A	N/A	Surviving spouses may be eligible for a VA-guaranteed home loan from a private lender. The loan may be used to purchase, construct, or improve a home; to refinance an existing mortgage; or for certain other purposes. There is no time limit for using the VA home loan.
Headstone or grave marker	Noncash	N/A	N/A	N/A	VA will provide a headstone or marker for a servicemember who is buried in one of the national cemeteries or in a private cemetery. If buried in a national cemetery, the style chosen must be consistent with markers at that cemetery.

**Appendix II
Survivor Benefits Administered by Federal
Agencies Other Than DOD**

(Continued From Previous Page)

Benefit	Cash/ noncash	Taxable benefit	Adjusted annually	Dollar amount	Description
Other educational assistance	Cash and noncash	N/A	N/A	N/A	Other related educational benefits are available, including special benefits for children with disabilities, work-study employment, educational counseling services, and tutorial assistance.
Presidential memorial certificate program	Noncash	N/A	N/A	N/A	A servicemember's next of kin can receive a Presidential Memorial Certificate. The certificate is embossed paper inscribed with the servicemember's name and bears the President's signature. It expresses the nation's gratitude for the servicemember's service in the armed forces. Additional certificates for other loved ones, such as parents of servicemembers who are married, are available upon request to VA.
Servicemembers' Group Life Insurance	Cash	No	No	Coverage is available in \$50,000 increments up to \$400,000.	All members of the uniformed services are automatically insured for the maximum coverage under the Servicemembers' Group Life Insurance. The cost of this coverage is \$0.65 per \$10,000 of coverage per month. Servicemembers can decline coverage entirely or opt for less than the maximum coverage. As of June 2006, about 99 percent of active duty and about 94 percent of reservists had some coverage under the Servicemembers' Group Life Insurance, while about 93 percent of servicemembers elected the full \$400,000 coverage. Beneficiaries with coverage are eligible for financial counseling services that provide them with personalized services, such as financial plans tailored to their situation.
Survivors' and Dependents' Education Assistance	Cash	No		The current rate is \$827 a month for a maximum of 45 months.	Survivors' and Dependents' Education Assistance provides education and training opportunities to eligible surviving spouses and children. These benefits may be used for degree and certificate programs, apprenticeships, on-the-job training, and correspondence courses. In some instances, remedial, deficiency, and refresher courses may be approved. The surviving spouse's eligibility for this benefit ends if he/she is remarried before age 57, but is reinstated if the remarriage ends either by death or divorce. Surviving children may receive the benefit from ages 18 through 26.

**Appendix II
Survivor Benefits Administered by Federal
Agencies Other Than DOD**

(Continued From Previous Page)

Benefit	Cash/ noncash	Taxable benefit	Adjusted annually	Dollar amount	Description
Social Security Administration (SSA)					
Social security benefits	Cash	Yes ^a	Yes ^b	The amount of this benefit depends on the decedent's contributions; the age of the decedent at time of death; whether the decedent received any Social Security benefits before death; the age of the surviving spouse, parent, or child; whether the surviving spouse has dependent children of the decedent under the age of 16 in his/her care; and how many survivors are receiving benefits on the account.	Social Security benefits are cash annuities received by survivors (including surviving spouses, children, and parents). Although these benefits are not unique for military servicemembers' survivors, SSA adopted a process designed to expedite payment of these benefits to military survivors. In most cases, claims under this procedure will be processed for payment within 48 hours. A toll-free telephone number was established to handle these claims (although all field office staff are also equipped to handle claims from survivors who come into their offices). The claims process is started when SSA receives a notice of death form, with a verbal report of death from a military casualty assistance officer, or when contacted by a survivor. The Philadelphia region has also established a process to analyze the list of DOD Forms 1300, which is the report of a casualty, and compare it to the survivors' claims adjudicated. If a form 1300 is received with an indication of a lead for survivors claim(s) not filed, SSA contacts the appropriate service. If the application was handled through the toll-free telephone number unit, then SSA will send a claims package to the survivor that includes the application(s) for signature (if the information was initially received from a casualty assistance officer), a cover letter detailing what documentary evidence is required, and how to return it to SSA. To expedite the processing, payment is effected immediately if enough information was provided during the initial interview. In those situations, the survivor and the casualty assistance officer are advised that missing information or evidence must be provided as soon as possible. ^c
Social Security Death Payment	Cash	No	No	\$255	Special onetime lump sum death payments may be available under certain circumstances to the spouse or minor children.

**Appendix II
Survivor Benefits Administered by Federal
Agencies Other Than DOD**

(Continued From Previous Page)

Benefit	Cash/ noncash	Taxable benefit	Adjusted annually	Dollar amount	Description
Department of Labor (DOL)					
Employment assistance	Noncash	N/A	N/A	N/A	Surviving spouses are "preference eligible" for training programs and direct employment assistance.

Source: GAO analysis of VA, SSA, and DOL information.

^aDepending on the individual's adjusted gross income, up to 85 percent of Social Security income is taxable.

^bSocial Security benefit receives annual cost of living adjustment.

^cIf the required information and evidence are not received within 90 days of that notification, a follow-up is done with the survivor and the casualty assistance officer. If the requested information is not received within an additional 30 days, a second follow-up is sent to the survivor with a copy to the casualty assistance officer advising that benefits may be suspended if the information is not received by SSA within 30 days of the notice, which would be a total of 150 days after the initial application was filed.

Scope and Methodology

In conducting this review, we limited our scope to federal programs and the benefits and assistance provided to the survivors of servicemembers who die while on active duty. Therefore, we did not address state-provided benefits for survivors of deceased National Guard members and benefits, such as laptop computers or scholarship funds, which are often provided by nonprofits and other organizations. We also did not address the casualty assistance and benefits provided to ill or injured servicemembers and their families, with the exception of those servicemembers who later die of their illness or injury.

To determine the extent to which DOD has an oversight framework and standards in place to monitor the casualty assistance it provides to survivors of servicemembers who die while on active duty, we gathered and analyzed various documents, including current and draft casualty assistance program policies; procedures; training manuals; the Government Performance and Results Act of 1993; and statements from survivors, advocacy groups, and other relevant parties. We interviewed policy and program officials from DOD's Office of the Under Secretary of Defense for Personnel and Readiness (primarily the Office of Military Community and Family Policy); Army Human Resources Command, Casualty and Memorial Affairs Operation Center; Navy Personnel Command, Casualty Assistance Division and Navy Installations Command; Marine Corps Manpower and Reserve Affairs, Casualty and Assistance Section; Air Force Personnel Center, Casualty Matters Division and Air Force Mortuary Affairs; National Guard Bureau; and the Defense Finance and Accounting Service office for each DOD service. We also conducted site visits at 10 installations (see table 2). We selected these installations, in coordination with service officials, because these installations assisted higher numbers of survivors compared to other installations. During the site visits, we met with some or all of the following types of personnel: installation leaders; officials responsible for directing or implementing the installation's casualty assistance program; casualty assistance officers (both officers and senior enlisted personnel); mortuary affairs representatives; chaplains; attorneys in the Judge Advocate Corps; staff from morale, recreation, and welfare; installation housing personnel; TRICARE staff; and finance officials. Other individuals whom we interviewed at multiple installations included survivors of servicemembers who had died while on active duty and VA representatives. We compared and contrasted information extracted from the previously cited documentary and testimonial evidence and identified similarities and differences in the ways in which the services and installations implemented their casualty assistance programs, as well as issues such as reporting

relationships, staffing, and the steps used to monitor the assistance provided to survivors. We similarly reviewed the casualty assistance policies and procedures of the U.S. Coast Guard, which is part of the Department of Homeland Security, and interviewed Coast Guard program managers. In addition, we met with and obtained additional information from advocacy groups that included Gold Star Wives; the National Association for Uniformed Services; the National Military Family Association; and the Tragedy Assistance Program for Survivors. Other information was obtained during meetings with the relief or emergency aid society for each of the DOD services and the for-profit company that sells the comprehensive statements of benefits to the societies.

Table 2: Installations in the United States and Germany Where GAO Conducted Site Visits from January through July 2006

Service	Installation
Army	Fort Hood, Texas
	Fort Stewart, Georgia
	1st Personnel Command, Schwetzingen, Germany
	U.S. Army Garrison, Baumholder, Germany
	Landstuhl Regional Medical Center, Landstuhl, Germany ^a
Navy	Naval Air Station Jacksonville, Florida
Marine Corps	Camp Pendleton, California
Air Force	Randolph Air Force Base, Texas
	Ramstein Air Base, Germany
	Dover Port Mortuary, Dover Air Force Base, Dover, Delaware ^a

Source: GAO.

^aThe Army is the executive agent for mortuary affairs and has an overseas location at Landstuhl Regional Medical Center, in the European Command. Similarly, Dover Air Force Base hosts the Dover Port Mortuary, which receives the remains of servicemembers who died in Iraq and Afghanistan as well as remains of mass casualties (e.g., from military training accidents) in the United States.

To determine the extent to which DOD and the services have visibility over the costs of casualty assistance programs, we analyzed budget documents from fiscal years 2000 through 2005 for DOD, the Army, the Navy, the Marine Corps, the and Air Force. We also interviewed budget officials at the Office of the Assistant Secretary of the Army for Financial Management, Comptroller Army; Office of the Assistant Secretary of the Navy for Financial Management, Comptroller Navy; Office of the Assistant Commandant of the Marine Corps, Personnel Funding Marine Corps; and Office of the Deputy Assistant Secretary Budget, Directorate of Budget

Operations Air Force, as well as some financial offices at the installations we visited. Casualty assistance program staff at the installations that we visited provided additional information on the costs related to the operation of their programs. While they were unable to quantify the dollar costs of their operations, they were able to identify some of the items that would need to be accounted for to arrive at the total costs of casualty assistance. These items included personnel assigned to the casualty assistance program, development and delivery of training for casualty assistance, casualty assistance officers' time and expenses when performing their duties, and personnel and transportation costs for funeral honors details.

To review the roles of VA and SSA in providing casualty assistance to survivors of servicemembers who die on active duty, we analyzed documents from and interviewed officials representing those two federal agencies. Our VA contacts included officials from the Office of Budget; the Office of Policy and Programs; the Veterans Benefits Administration, including the Compensation and Pension Service; the National Cemetery Administration, including the Policy and Planning Service; and the Veterans Health Administration, including the Readjustment Counseling Service. At stateside DOD installations where we conducted site visits, we also met with local VA representatives who assisted survivors and their casualty assistance officers in briefing the survivors about VA-administered benefits, completing applications for benefits, and answering questions. We interviewed officials from the private sector insurance company that offers the VA-administered Servicemembers' Group Life Insurance. In addition, we analyzed VA's budget documents for fiscal years 2000 through 2005. Our SSA contacts included officials from the Division of Operations Analysis and Customer Service. For both VA and SSA, we requested documentary evidence that included program policies, sample correspondences, and evaluations of their procedures to expedite claims processing for the survivors. We compared and contrasted information extracted from the previously cited documentary and testimonial evidence and identified similarities and differences in the ways in which VA and SSA implemented their casualty assistance programs, as well as issues such as reporting relationships, staffing, and the steps used to monitor the assistance provided to survivors. Additional information about the agencies' programs came from interviews with the survivors of servicemembers who died while on active duty, casualty assistance officers, and staff from installation-level casualty assistance offices.

Appendix III
Scope and Methodology

We performed our work from January 2006 through August 2006 in accordance with generally accepted government auditing standards.

Example of the Prototype Output from the Army's Web-Based Benefits Statement for Survivors

My Benefits - Full Benefit Report
Page 1 of 2

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Generated at 1:18 PM EDT on 3/16/2006

myArmybenefits.mil - Full Benefit Report

This report shows the specific inputs and calculations that were used to determine your retirement, survivor and survivor education benefits.

Benefit Calculation Inputs

The following information was used to calculate your benefits.

DEERS Data	
Soldier Name	Thomas J. Rockford
Report Name	
Component	Army
Grade	E6
Date of Rank	1-Mar-2004
Previous Grade	E5
Previous Date of Rank	1-Nov-1997
Retirement Date	
Date of Birth	21-May-1976
Date Initially Entered Military Service (DIEMS)	23-Sep-1993
Pay Entry Base Data (PEBD)	23-Sep-1993
Basic Active Service Date (BASD)	23-Sep-1993

Family Member Name	Relation	DOB	Married
Sally M. Rockford	Spouse	17-Jun-1976	12-Apr-1996
Thomas J. Rockford Jr.	Child	12-Aug-1999	
Mary S. Rockford	Child	10-Oct-2003	

Additional Data

Servicemembers' Group Life Insurance (SGLI)	\$400,000
Thrift Saving Plan (TSP)	
Commercial Life Insurance	

Survivor Benefit Calculations

Based on your personal data, these are the benefits that may be provided to your beneficiaries upon your Active Duty death.

Note: Combat Related is determined by the U.S. Army. Also, while Social Security, DIC, and SBP are adjusted annually for inflation, the amounts shown are in today's dollars.

Annuity Payments

Date	Event	SS ¹	+	DIC ²	+	SBP ³	=	Monthly	Annual
Nov-2005	Member's Death	\$1,965	+	\$1,737	+	\$7	=	\$3,709	\$45,508
Nov-2007	DIC Extra Ends	\$1,965	+	\$1,487	+	\$7	=	\$3,459	\$41,508
Aug-2017	Tommy is 18	\$1,624	+	\$1,240	+	\$7	=	\$2,871	\$34,452
Oct-2019	Mary is 16	\$812	+	\$1,240	+	\$7	=	\$2,059	\$24,708
Oct-2021	Mary is 18	\$0	+	\$993	+	\$7	=	\$1,000	\$12,000
Jun-2038	Sally is 62	\$862	+	\$993	+	\$7	=	\$1,862	\$22,344

<http://stage.dev12.intraview.us/MyBenefits/FullReportPopUp.aspx>
3/16/2006

**Appendix IV
Example of the Prototype Output from the
Army's Web-Based Benefits Statement for
Survivors**

My Benefits - Full Benefit Report

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¹SS - Social Security

²DIC - Dependency & Indemnity Compensation. Click [here](#) for details.

³SBP - Survivor Benefit Plan. Click [here](#) for details.

Lump Sum Payments

Source	Amount
Social Security Death Benefit	\$255
Death Gratuity	\$12,420 (\$100,000) ¹
Servicemembers' Group Life Insurance (SGLI)	\$400,000
Thrift Savings Plan (TSP)	
Commercial Life Insurance	\$100,000
Total	

¹If Combat Related

Survivor Education Benefit Calculations

Education benefits are Dept. of Veterans Affairs (VA) Dependent Education Assistance (DEA) benefits that will be available to spouse and children upon Active Duty death.

Recipient	From	Age	Until	Age	Amount*
Sally	2-Nov-2005	29	2-Nov-2025	49	45mos x \$827 = \$37,215
Tommy	12-Aug-2017	18	12-Aug-2025	26	45mos x \$827 = \$37,215
Mary	10-Oct-2021	18	10-Oct-2029	26	45mos x \$827 = \$37,215
			Total		\$111,645

*The current full time student rate is \$827 per month as of October, 2005. The maximum number of undergraduate or graduate school months is 45. To receive the benefit your spouse must remain unmarried. Your children, however may be married. DEA is not paid if attending a federally funded academy or while on active duty.

<http://stage.dev12.intraview.us/MyBenefits/FullReportPopup.aspx>

3/16/2006

Source: Army, Human Resources Policy Directorate.

GAO Contact and Staff Acknowledgments

GAO Contact

Derek Stewart, (202) 512-5559 or stewardd@gao.gov

Acknowledgments

In addition to the contact named above, Jack Edwards, Assistant Director; Lori Atkinson; Alissa Czyz; LaShawnda Lindsey; Julia Matta; Maewanda Michael-Jackson; Kenneth Patton; Charles Perdue; Terry Richardson; Suzanne Perkins Sapp; and Sonja Ware made key contributions to this report.

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