

**APPENDIX B****GLOSSARY FOR RCS 10-0141**

1. **ALL OTHER COSTS** - Expenditures reflected in the FMS cost accounting system (2000 series and Non-Capitalized 3000 series BOCs) for supplies consumed and services utilized.
2. **AMIS - AUTOMATED MANAGEMENT INFORMATION SYSTEM** is the system which supplies some units or patient days to the CDR. In FY00, replaced by the VHA Work Measure (VWM) System.
3. **ARC - ALLOCATION RESOURCE CENTER** (formerly BDC) is a branch of the VA Central Office Budget Office under the auspices of the Director of Resource Allocation and Execution.
4. **FAP- FIXED ASSETS PACKAGE** is a subsidiary system for the fixed asset general ledger accounts in FMS. This system will automatically post depreciation expense to the general ledger accounts. A equipment depreciation expense handoff is created for use by both CDR and DSS.
5. **FMS - FINANCIAL MANAGEMENT SYSTEM** is the system which supplies the RCS 10-0141 with the following: FTEE hours; payroll (personal service costs); and the cost (All Other) of supplies consumed and services utilized. FMS is a department-wide system designed to meet management requirements to establish and maintain effective consolidated financial systems and to implement the U.S. Standard General Ledger.
6. **CDR - COST DISTRIBUTION REPORT** - RCS 10-0141 Report. Report which reflects the cost of patient care provided through the VA medical system. Each service is responsible for the allocation of its cost to the appropriate CDR distribution accounts. Data input by all services is required to be done monthly. The CDR database uses data received in batch mode from ISMS, FMS, FAP, NPCD, VWM, and data entered on-line. Data is available for on-line inquiry by stations and Central Office. This system will interface with the FMS system. However, when the DSS system is fully functional, the CDR interface will no longer be necessary.
7. **CDR OUTLIERS** - Prior to the close-out of the databases, the ARC produces data which displays a facility's reported costs and workload per CDR account, with unit cost calculations, and compares this data with the National Unit Cost. The

analysis identifies accounts with unit costs significantly different (more than two standard deviations either above or below) from the National average.

8. **CMR - CONSOLIDATED MEMORANDUM RECEIPT** is a listing of non-expendable inventory.
9. **DEPARTMENT COST** - The total national cost divided by total national reported workload (units) for each CDR account.
10. **DETAIL REPORT** - A CDR report that reflects by cost center the total costs, workload, and FTEE distributed to the activity accounts. It also shows the facility, group, and department (national) unit costs which can be used for comparative purposes.
11. **DIRECT COSTS** - All clinical and ancillary costs in connection with activities directly involved with the care and treatment of a VA staff or contract/fee patient [1000-5000 CDR accounts].
12. **DSS - DECISION SUPPORT SYSTEM** provides information describing the patterns of patient care and utilization of hospital resources at VA medical facilities by clinic, ward, and diagnostic related group. This system will interface with the FMS system.
13. **DRG - DIAGNOSIS RELATED GROUPS.** DRG assignment factors: (1) principal diagnosis; (2) secondary diagnosis; (3) surgical procedures; (4) age; (5) sex; (6) discharge status. All discharges reported in the PTF are categorized into one of 490 DRG groups, and one of 25 Major Diagnostic Categories (MDC).
14. **EXPENDABLE** - Supplies purchased by the VA which are immediately charged as operating expense and are not recorded as assets.
15. **FEE FILE** - The VERA non-VA visit costing methodology uses the Outpatient Fee file for both cost and workload. The fee file includes patient specific data and a fee cost in each record. These amounts are expected to represent the dollars distributed in the Outpatient Care - Fee Medical CDR account (4110.00).

The remaining outpatient non-VA CDR accounts, listed below, are not costed to specific patients since there is no corresponding patient specific data set. The status of these accounts may change in the future.

4111.00 - Other Non-VA Outpatient Care  
4112.00 - Contract Adult Day Health Care

---

- 4120.00 - Contract Dialysis
- 4130.00 - Fee Prescriptions Filled by VA Pharmacy
- 4610.00 - CHAMPVA OP
- 4612.00 - Non-VA Pharmacies
- 4613.00 - Fee Tests Performed by VA Labs
- 4710.00 - Dental Services - Fee

16. **FTEE** - Refers to FULL-TIME EMPLOYEE EQUIVALENT.
17. **GIP - GENERIC INVENTORY PACKAGE** is a station level inventory system for posted stock and expendable supplies that can be used by all Services.
18. **GROUP COST** - The total cost of the hospital group divided by the total group reported workload (units) for each CDR account.
19. **HOSPITAL GROUP** - An aggregation of similar VA medical centers based largely on complexity factors, size, level of academic affiliation and geographic location.
20. **INDIRECT COSTS** - All costs not otherwise identified as direct costs. These are the (.11-.50) accounts (see paragraph 1.2d(3) for account suffix titles).
21. **ISMS - INTEGRATED SUPPLY MANAGEMENT SYSTEM** is a centralized inventory management system for Supply Fund at VA Supply Depots. It is the replacement system for LOG1 and provides an inventory control and accounting system for selected nonperishable, expendable goods. This system will interface with the FMS system.
22. **JURISDICTIONAL COST CENTER REPORT** - A CDR report that is cost center specific. It reflects the CDR distribution accounts to which each cost center's total costs were charged. This report also shows cost by BOC category; i.e. 1081 Physicians, 2103 Employee Training Travel, etc.
23. **NPCD - National Patient Care Database** is an automated system for recording and tracking events associated with each VA patient's outpatient clinical progress. The NPCD file is the principal source of outpatient workload data. NPCD File DSS Identifiers (Clinic Stops) are linked with the CDR ambulatory care (2000 series) accounts. Soon, NPCD will contain the PTF data as well.
24. **PAF - PATIENT ASSESSMENT FILE** is an automated system for recording and tracking events associated with each VA patient's clinical progress in a long term care setting (e.g., nursing home, domiciliary, etc.). RUGS II values shown in the PAF are used to weight long term care patient costing as appropriate.

25. **PAID - PERSONNEL AND ACCOUNTING INTEGRATED DATA** is the system which supplies to the RCS 10-0141 the cumulative man-hours (FTEE) and salary costs (Personal Services - 1000 series BOCs) by cost center. This system will interface with the FMS system.
26. **PER DIEM** - In the VERA process, a linkage is made between the Bed Specialty Codes identified in the PTF and the inpatient accounts identified in the CDR, and a facility per diem is calculated for each bed service by dividing the total CDR dollars by the total PTF patient days as the first step in developing patient specific costing. This per diem will be different than the unit cost shown on the CDR because the CDR uses VWM days of care. The two reporting systems do not necessarily reconcile due to different reporting criteria.
27. **PERSONAL SERVICES COSTS** - Expenditures paid to employees as wages plus cost of fringe benefits.
28. **PTF - PATIENT TREATMENT FILE** - Principal source of inpatient workload data. An automated system for recording and tracking events associated with each VA patient's inpatient clinical progress.
29. **SPECIALIZED MEDICAL SERVICES** - Programs for which an account number in the CDR 9000 series has been assigned and for which costs have been directed by VA Central Office Program Officials to be reported in Section III of the RCS 10-0141 Report. Although these costs are reported in Section I, due to congressional requirements, they are more specifically identified in Section III.
30. **UNIT COST** - Total cost divided by total reported workload (units) for each CDR account at the facility, hospital group, and national levels.
31. **UNITS** - The measurable workload reported for each individual CDR account; e.g., patient days, surgical procedures, outpatient visits, prescriptions filled. Refer to Chapter 1 of the VA Central Office CDR Handbook for a complete listing.
32. **VERA - VETERANS EQUITABLE RESOURCE ALLOCATION** is an agency-wide management system designed to integrate strategic, budget and construction planning and resource distribution within the Veterans Health Administration.
33. **VWM - VHA WORK MEASURE** is the interim system which replaced the AMIS database. Input to this system is through segments, same as AMIS, however only those segments not contained in another national database are included.
-