

## CHAPTER 1

### GENERAL

#### 1.1 Introduction

**a.** The cost accounting system in the VA is designed to produce cost information on a functional or organizational level. However, management requires a further distribution to reflect the cost of patient care provided through the VA medical system. This information has, in the past, been used as backup data for budget support to the Congress and for developing interagency and tort reimbursement rates for inpatient and outpatient services furnished by the VA. The source of this patient care cost data is the RCS 10-0141, Cost Distribution Report (CDR).

**b.** Additional uses have been found for the RCS 10-0141 data, the most recent being as a cost base for Resource Allocation. The Veterans Equitable Resource Allocation (VERA) process is designed to fully integrate VHA planning, management, and budget.

**c.** Each Service Chief is responsible for developing a percentage distribution of his/her service's costs. A service may have more than one cost center. Each Service Chief must make a conscientious effort to provide the most accurate distribution data possible for each cost center for which they have responsibility. Designated responsible officials should develop percentage distributions of time spent and all other costs pertinent to each bed section and outpatient care area. The official RCS 10-0141 Handbook is available from Fiscal Service at each medical center. Additional guidance is available from the facility CDR Coordinator or VA Program Officials.

Baseline reporting, where appropriate, is the recommended method for developing distribution percentages. A yearly sampling should be performed, with periodic reviews and adjustments to update program and staffing information if required throughout the fiscal year. The most accurate method for obtaining this information would be to make a name listing of each employee in the cost center and distribute his/her time actually spent in the various categories. The Bed Status Report (G&L) can be used as a guide, and would reflect any changes to correlate the operating beds on the CDR. Refer to account definitions for the composition of other than VA inpatient categories. Personal Services cost; full-time employee equivalent (FTEE) and all other costs accumulated under Medical Care cost centers will be distributed to these categories. Direct charges are utilized wherever possible, particularly in the area of education and training. The authorized official should sign and submit the data to the CDR Coordinator in a timely manner.

The following guidelines should be used in judging the appropriateness of the cost center/account combination are:

1. Only 200 series cost centers should be used with direct care distribution accounts.
2. Administration, the xxxx.30 accounts, is to be used only with the 400 series cost centers.
3. Environmental Management, the xxxx.40 accounts, is to be used only with the Environmental Management cost centers.
4. Engineering, the xxxx.50 accounts, is to be used only with the Engineering cost centers.
5. Instructional, the xxxx.12 accounts, and Administrative Support, the xxxx.13 accounts, are the instructional and administrative support of the VA Headquarters approved trainee programs. Any cost center which provides support in these areas can use these accounts.

Where appropriate, clinical reports may include FTEE and Personal Services distributions for the following CDR subaccounts: RNs - 1061, Physicians - 1081, and Other Personnel - 0000; and All Other costs only for Scarce Medical - 2579, Incentive Therapy - 2582, House Staff - 2587, Blood - 2635, Prosthetic devices associated with surgical implants - 2692, and Other Non-Personnel costs - 0000. Both Clinical and Administrative cost centers may need to distribute FTEE and Personal Services for Trainees-1041, and All Other costs of Continuing Education Travel - 2103 in addition to their usual reporting. Other CDR subaccounts used include: FEE Medical - 2562 (cc 363 only), FEE Dental - 2570 (cc 363 only), Contract Hospital (.01) - 2575, and Prescriptions - 2636 (cc 363 only). This information is represented on the Jurisdictional portion of the report. The CDR subaccounts differ from the FMS BOCs in that some CDR subaccounts represent more than one FMS BOC, or may be limited to specific cost centers. Additional guidance on the use of these subaccounts is available from the facility CDR Coordinator.

**d. PROCEDURES:** The CDR is computer-generated monthly at the Austin Automation Center by linkage of PAID, FMS, and VWM, FAP, and NPCD systems (see Appendix B for definitions). The PAID system reveals man-hours and salary costs by cost center. Personnel transactions, timecards, pay adjustments and overtime records are source documents for PAID. The FAP system contains data on inventory and assets. The FMS system reveals cost of supplies consumed, services utilized, assets, construction, petty cash and work-in-process. The FMS system

passes the cost and full-time equivalent employment (FTEE) data to the CDR system. The facility CDR Coordinator inputs cost distribution percentages for Section I and II accounts, as well as actual costs and FTEE (man-hours) for Section III Specialized Medical Services through on-line computer data entry. All data input via the system linkages is for the current month only; however, data input on-line may be for the current month or any prior month. The data is distributed on a monthly basis and accumulated to produce a fiscal year-to-date report.

The report is produced on the night of the fourteenth workday of each month and distributed on the CD-ROM the next month. The report is also available electronically on the fifteenth workday of each month. The cycle for the current month (most recently closed fiscal month) is the 7<sup>th</sup> –14<sup>th</sup> workdays but the system is open for prior month corrections at any time.

**e. COMPONENTS OF THE RCS 10-0141:** The report consists of three sections:  
Section I - the distribution of supplies and personal service costs utilized during the report month to appropriate CDR accounts using information furnished by each service.

Section II - Education and Training Programs and Research Support. These costs are reported in Section I but are isolated in Section II to provide a detailed listing of each Program element by cost center.

Section III - Specialized Medical Services. These costs are also reported as percentage distributions to Section I accounts, but the actual costs are required to be computed and reported in Section III.

The report is sorted and printed by CDR account and by cost center. The sort by CDR account is generally referred to as the Detail Report whereas the sort by cost center is the Jurisdictional Report. The Detail Report shows account data by cost center and is also available as a summary report showing only the account total level data. The Jurisdictional Report includes subaccount data and lists the CDR accounts to which the cost center was distributed. There is no summary report available for the Jurisdictional Report.

## 1.2 Definitions

NOTE: *Additional definitions are contained in Appendix B - Glossary.*

**a. COST CENTER:** A functional or organizational level of responsibility used for classifying and accumulating costs, e.g., Medical Service, Surgical Service, Sanitation Operations. The 200 series of cost centers are assigned to direct medical

care -- VA facilities; 300 series are assigned to contract and fee services; 400 series are assigned to administrative Services; 500 series are assigned to Engineering and Environmental Management, and 600 series are assigned to miscellaneous benefits. All costs are reported in FMS by cost center. It should be pointed out that cost centers are not synonymous with fund control points.

**b. COSTS:** The dollar amount of goods and services received and/or expended during the report month.

**c. FMS:** The VA accounting system that captures, on a cumulative basis, personal services and all other costs by cost center and BOC.

**d. DISTRIBUTION CATEGORIES:** These are specific categories in the RCS 10-0141 which are designed to measure the treatment cost of inpatient and outpatient care, both VA and non-VA. The distribution accounts identify the major categories of cost.

**(1) Major Cost Categories:**

<u>Category</u>	<u>Account Series</u>
Inpatient - VA	1000.00
Outpatient - VA	2000.00
Inpatient - Non-VA	3000.00
Outpatient - Non-VA	4000.00
Off-Facility Programs - VA	5000.00
Miscellaneous Benefits & Services	6000.00
Services Furnished Other Than VHA	8000.00

**(2) Subdivisions of Inpatient - VA:**

<u>Category</u>	<u>Account Series</u>
Medical Bed Section	1100.00
Surgical Bed Section	1200.00
Psychiatric Bed Section	1300.00
VA Nursing Home Care Bed Section	1400.00
Domiciliary Care Bed Section	1500.00
Intermediate Care Bed Section	1600.00
Psychiatric Residential Rehabilitation Treatment Program	1700.00

**(3) Account Suffix Codes:**

Unassigned	.00
Satellite Outpatient Clinics	.01
Community-Based Outpatient Clinics	.02
Outreach Clinics	.03
Education and Training	
Trainee Payroll (includes contract)	.11
Instructional Support - Trainees	.12
Administrative Support - Trainees	.13
Continuing Education	.14
Research Support	
Medical Research	.21
Prosthetic Research	.22
Administration Support	.30
Environmental Management Support	.40
Engineering Support	.50
Lodging (2000 series only)	.60
Equipment Depreciation	.70
Building Depreciation	.80

**e. DISTRIBUTION ACCOUNTS:** The level to which costs are distributed on the RCS 10-0141. Definitions of the accounts are provided below.

**(1) INPATIENT - VA**

General Comments: The VA inpatient accounts (i.e. 1000 account series) listed below should be utilized to distribute direct care costs incurred in the provision of all care (excluding Dialysis, Open Heart Surgery, and Operating/Recovery Room costs) for patients occupying a bed in an approved bed section. Cost should only be distributed to approved bed sections where the services were incurred or rendered (e.g. physician services, nursing services, dental services, ancillary services, consults, etc. should be charged to the bed section account where the patient is located). Refer to Accounts 1118.00 Inpatient Dialysis, 1212.00 Operating/Recovery Room, and 1213.00 Open Heart Surgery for guidance in distributing costs related to the provision of these types of care during an inpatient stay. Any questions regarding the appropriateness of distributing costs to these accounts should be referred to the Facility CDR Coordinator.

1110.00 General Medicine

All costs incurred in the examination, diagnosis, and treatment of diseases/disorders of inpatients admitted to a general medical bed section, including cardiology, gastroenterology, immunology, hematology, oncology, dermatology, endocrinology, infectious diseases, pulmonary diseases, etc. as well as the costs of other medical disorders. (Excludes the costs associated with those bed sections designated by accounts 1111.00 through 1120.00, 1610.00 and 1620.00)

Workload units are patient days and are derived by subtracting the units for accounts 1117.00, 1130.00 and the units for the Acute Medicine GEM from VWM Segment 336 field 11.

1111.00 Neurology

All costs incurred in the examination, diagnosis, and treatment of diseases/disorders of inpatients admitted to the neurology bed section, including strokes, aphasia, multiple sclerosis, etc.

Workload units are patient days and are derived by subtracting the units for accounts 1114.00 and the units for the Neurology GEM from VWM Segment 337 field 11.

1113.00 Rehabilitation Medicine

All costs incurred in the evaluation and treatment of diseases/disorders of inpatients admitted to the physical medicine rehabilitation bed section.

Workload units are patient days and are derived by subtracting the units for the Rehabilitation GEM from the units reported on VWM Segment 338 field 11.

1114.00 Epilepsy Center

All costs incurred in the diagnosis, treatment, and medical intervention of inpatients admitted to an epilepsy bed section/center. *Please contact the appropriate Headquarters clinical program office prior to using this account for the first time.*

Workload units are patient days and are to be provided from local VAMC sources.

1115.00 Blind Rehabilitation

All costs incurred in the diagnosis, treatment and medical intervention of inpatients admitted to a blind rehabilitation bed section, including the costs incurred in providing personal and social adjustment training/services to the blind in adapting to their environments. *Please contact the appropriate Headquarters clinical program office prior to using this account for the first time.*

Workload units are patient days and are derived from VWM Segment 339 field 11.

1116.00 Spinal Cord Injury

All costs incurred in the diagnosis, treatment, and medical intervention of inpatients admitted to a spinal cord injury bed section, including treatments/services such as intensive rehabilitation care, sustaining care, and long-term care. This account also includes the cost of items such as wheelchairs, gurneys, beds, etc. which were ordered as part of the discharge planning for the SCI patient.

Workload units are patient days and are derived by subtracting the units for account 1116.01 from VWM Segment 340 field 11.

1116.01 SCI Substance Abuse (Inpatient)

All costs incurred in the evaluation and treatment for substance abuse among spinal cord injury patients. *This account is a pilot program and is restricted to VAMC Bronx, NY.*

Workload units are patient days and are to be provided from local VAMC sources.

1117.00 Medical Intensive Care Units

All costs incurred for inpatients admitted to a medical and/or coronary intensive care unit, as well as, a general purpose intensive care unit. A general intensive care unit is defined as a unit using designated intensive care beds interchangeably for more than one type of patient (e.g. medical, coronary, surgical).

Workload units are patient days and are to be provided from local VAMC sources.

1118.00 Inpatient Dialysis

Includes all direct costs incurred for inpatient dialysis treatments associated with acute or chronic renal failure. The treatment counts are limited to one per day per patient; units are entered through on-line entry into Austin. Treatments include peritoneal dialysis, hemodialysis, and other extracorporeal treatments such as CAVH, SCUF, CVVH, SUF, and hemoperfusion. Does include all dialysis treatments for poisons/overdoses. Does not include therapeutic plasma exchange (plasmapheresis) treatments for non renal-related conditions.

The Dialysis Unit is not a bed section. Patients are not admitted to the dialysis unit. Dialysis is a procedure that may be required during a patient's hospital admission. Only costs associated with services and supplies required to perform inpatient dialysis are to be distributed to account 1118.00.

Direct costs for this account include all medications related to the dialysis treatment (i.e., saline, heparin, albumin) and other supplies issued to the dialysis unit. Does not include prescriptions/medications specifically issued to individual patients (i.e., vancomycin, EPO, TPN). Does not include laboratory cost for individual patients.

For example, a dialysis patient admitted for any condition will have the cost for inpatient care charged to the appropriate bed section (i.e., medical, surgical, psychiatric). However, the cost for dialysis treatments (i.e., dialysis staff, dialysis supplies) while an inpatient will be charged to this account.

Cost distribution to this account should be limited to the following cost centers:

- 201 Medicine
- 211 Dialysis
- 221 Social Work
- 224 Pharmacy
- 241 Nursing Service
- 243 Dietetic
- 281 Supply Processing & Distribution
- 285 Ward Administration

Workload units are dialysis treatments and are to be provided from local VAMC sources.

1119.00 Inpatient AIDS

All costs incurred for inpatients admitted to an AIDS bed section. *This account is only applicable to New York, Miami, and West Los Angeles VAMCs.*

Workload units are patient days and are to be provided from local VAMC sources.

1120.00 Geriatric Evaluation and Management (GEM) Unit - Medical Beds

All costs incurred in the diagnosis, treatment, and medical intervention of GEM inpatients admitted to acute medicine, neurology and rehabilitation; patient treating specialty codes 31, 34 and 35.

Workload units are patient days and are to be provided from local VAMC sources. It will be necessary to adjust the units for CDR accounts 1110.00, 1111.00, and 1113.00 to prevent duplicate reporting of days of care. The On-line Units screen will display accounts 1121.00, 1122.00, and 1123.00 in place of the GEM account 1120.00. Enter units for acute medicine GEM into account 1121.00; units for rehabilitation GEM into account 1122.00; and units for neurology GEM into account 1123.00.

1130.00 Primary Care - Medicine

All costs incurred in the examination, diagnosis, and treatment of diseases / disorders of inpatients admitted to general medicine bed sections, including cardiology, gastroenterology, immunology, dermatology, endocrinology, infectious disease, pulmonary diseases, etc. as well as the costs of other medical disorders, if the admission is a result of or, in conjunction with outpatient Primary Care. *(Excludes the costs associated with those bed sections designated by accounts 1110.00 through 1120.00 and 1610.00.)*

Workload units are patient days and are to be provided from local VAMC sources.

*Total direct care units are patient days and are the sum of units for accounts 1110.00, 1111.00, 1113.00, 1114.00, 1115.00, 1116.00, 1116.01, 1117.00, 1119.00, 1120.00, and 1130.00.*

1100.11 Education & Training - Trainee Salary - Medical Beds

1100.12 Education & Training - Instructional Support - Medical Beds

1100.13 Education & Training - Administrative Support - Medical Beds

1100.14 Education & Training - Continuing Education - Medical Beds

*See definitions for Education and Training following definition for account 8000.80.*

1100.21 Medical Research Support - Medical Beds

1100.22 Prosthetic Research Support - Medical Beds

*See definitions for Research Support following definition for account 8025.00.*

1100.30 Administration Support - Medical Beds

All administrative and clerical costs incurred in the management and operation of the Medical Beds activity. Use of this account is limited to the 400 series cost centers.

1100.40 Environmental Management Support - Medical Beds

All costs of the environmental management services provided to the Medical Beds activity.

1100.50 Engineering Support - Medical Beds

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs of the medical function.

1100.70 Equipment Depreciation - Medical Beds

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the Medical Beds activity. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

1100.80 Building Depreciation - Medical Beds

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Medical Beds activity.

*Workload units for accounts 1100.11 through 1100.80. are patient days and are the sum of units for accounts 1110.00, 1111.00, 1113.00, 1114.00, 1115.00, 1116.00, 1116.01, 1117.00 1119.00, 1120.00, and 1130.00.*

#### 1210.00 Surgical Ward Cost

All costs incurred in the examination, diagnosis and treatment of diseases/disorders of inpatients admitted to a surgical bed section, including general surgery, urology, orthopedics, vascular, neurosurgery, plastic, thoracic, transplantation, etc.

Workload units are patient days and are derived by subtracting the units for accounts 1211.00 and 1230.00 from VWM Segment 341 field 11.

#### 1211.00 Surgical Intensive Care Unit

All costs incurred for inpatients admitted to an approved and designated surgical intensive care unit. (Excludes the costs incurred for surgical patients admitted/transferred to a general purpose unit - refer to account 1117.00)

Workload units are patient days and are derived from VWM Segment J42 field 8.

#### 1212.00 Operating/Recovery Room

All costs incurred in the operative treatment of disease, performed in the operating room as well as the costs provided to patients in the recovery room. (Excludes the costs of pre/post operative treatment and services provided on a general ward, as well as the operating/recovery room costs incurred for procedures involving open heart surgery.) Also excludes the cost of ambulatory procedures performed in the operating room. *This account is for reporting inpatient workload only.*

Workload equates to one unit per patient procedure in the Operating Room and is to be provided from local VAMC Surgical sources.

1213.00 Open Heart Surgery

All direct care costs incurred in the operating room and the recovery room for open heart surgical procedures. (Excludes the costs of pre/post operative treatment and service provided on a general ward, as well as the operating/recovery room costs incurred for procedures other than open heart surgery and cardiac catheterization.) *Only inpatient cost and workload are to be reported to this account.*

Workload equates to one unit per inpatient open heart procedure in the Operating Room and is to be provided from local VAMC Surgical sources.

1230.00 Primary Care - Surgery

All costs incurred in the examination, diagnosis and treatment of diseases / disorders of inpatients admitted to a surgical bed section, including general surgery, urology, orthopedics, vascular, neurosurgery, plastic, thoracic, transplantation, etc. if the admission is a result of or, in conjunction with outpatient Primary Care. *(Excludes the costs associated with accounts 1210.00 through 1213.00.)*

Workload units are patient days and are to be provided from local VAMC sources.

*Total direct care units are patient days and are the sum of units for accounts 1210.00, 1211.00, and 1230.00.*

1200.11 Education & Training - Trainee Salary - Surgical Beds

1200.12 Education & Training - Instructional Support - Surgical Beds

1200.13 Education & Training - Administrative Support - Surgical Beds

1200.14 Education & Training - Continuing Education - Surgical Beds

*See definitions for Education and Training following definition for account 8000.80.*

1200.21 Medical Research Support - Surgical Beds

1200.22 Prosthetic Research Support - Surgical Beds

*See definitions for Research Support following definition for account 8025.00.*

1200.30 Administration Support - Surgical Beds

All administrative and clerical costs incurred in the management and operation of the Surgical Beds activity. Use of this account is limited to the 400 series cost centers.

1200.40 Environmental Management Support - Surgical Beds

All costs of the environmental management services provided to the Surgical Beds activity.

1200.50 Engineering Support - Surgical Beds

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs of the medical function.

1200.70 Equipment Depreciation - Surgical Beds

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the Surgical Beds activity. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

1200.80 Building Depreciation - Surgical Beds

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Surgical Beds activity.

*Workload units for accounts 1200.11 through 1200.80 are patient days and are the total of units for accounts 1210.00, 1211.00, and 1230.00.*

Psychiatric inpatient programs are in the 1300 and 1700 series of CDR accounts. Facilities are not expected to have all programs or to use all psychiatric CDR accounts. Facilities providing differing levels of care on one unit (e.g. Substance Abuse and PTSD) that are not "formalized programs"

should use the 1310.00 account. For costs to be assigned to other CDR accounts in the 1300 and 1700 series, the facility must have a program with designated beds on the station's G&L, along with written admissions/treatment/discharge policies and procedures. This requirement also applies to those accounts which can be accomplished at "local discretion". Additional information on Mental Health and Behavioral Sciences Service programs is provided in M-2, Part X.

#### 1310.00 High Intensity General Psychiatric Inpatient Unit

All direct care costs incurred in the diagnosis and treatment of diseases/disorders for patients admitted to a high intensity psychiatry inpatient unit with workload not reported elsewhere in the Psychiatric inpatient accounts.

Workload units are patient days and are derived by subtracting the units for accounts 1311.00, 1312.00, 1313.00, 1314.00, 1315.00, 1316.00, 1317.00, 1320.00, 1330.00, 1711.00, 1712.00, 1713.00, 1714.00, 1715.00, 1716.00 and 1717.00 from VWM Segment 334 fields 11 + 12.

#### 1311.00 General Intermediate Psychiatry

All direct care costs incurred in the care, treatment and support of inpatients in locally designated sub-acute psychiatry beds other than substance abuse. The length of stay is expected to be less than 90 days.

Workload units are patient days and are to be provided from local VAMC sources.

#### 1312.00 Substance Abuse Intermediate Care

All direct care costs incurred in the care, treatment and support of inpatients in a locally designated sub-acute substance abuse psychiatry bed. The length of stay is expected to be less than 90 days.

Workload units are patient days and are to be provided from local VAMC sources.

#### 1313.00 Substance Abuse Treatment Program - High Intensity

All direct care costs incurred in the diagnosis and treatment of patients admitted to a drug, alcohol, or combined alcohol and drug treatment unit. *Please contact the appropriate Headquarters clinical program office prior to using this account for the first time.*

Workload units are patient days and are to be provided from local VAMC sources.

1314.00 Specialized Inpatient PTSD Unit (SIPU) - Intermediate Care

All direct care costs incurred in a SIPU which provides comprehensive treatment for PTSD. *Please contact the appropriate Headquarters clinical program office prior to using this account for the first time.*

Workload units are patient days and are to be provided from local VAMC sources.

1315.00 Evaluation/Brief Treatment PTSD Unit (EBTPU) - High Intensity

All direct care costs incurred in an EBTPU unit providing short-term inpatient PTSD care. *Please contact the appropriate Headquarters clinical program office prior to using this account for the first time.*

Workload units are patient days and are to be provided from local VAMC sources.

1316.00 STAR I, II, & III Programs Sustained Treatment and Rehabilitation

All direct care costs incurred in the care, treatment and support of inpatients in a locally designated sustained treatment and rehabilitation psychiatric bed, other than substance abuse. The length of stay is usually greater than 90 days.

Workload units are patient days and are to be provided from local VAMC sources.

1317.00 Substance Abuse STAR I, II, & III Programs Sustained Treatment and Rehabilitation

All direct care costs incurred in the care, treatment and support of inpatients in a locally designated substance abuse sustained treatment and rehabilitation psychiatric bed. These programs will usually involve patients with significant psychiatric and/or medical comorbidities. The length of stay is usually greater than 90 days.

Workload units are patient days and are to be provided from local VAMC sources.

1320.00 Geriatric Evaluation and Management (GEM) Unit - Psychiatry

All costs incurred in the diagnosis, treatment, and medical intervention of GEM inpatients admitted to psychiatry. Patient treating specialty code 33.

Workload units are patient days and are to be provided from local VAMC sources.

1330.00 Primary Care – Psychiatric Beds

All costs incurred in the examination, diagnosis and treatment of diseases / disorders of inpatients admitted to a psychiatric bed section. *(Excludes the costs associated with accounts 1310.00 through 1320.00.)*

Workload units are patient days and are to be provided from local VAMC sources.

*Total direct care units are patient days and are the sum of units for accounts 1310.00, 1311.00, 1312.00, 1313.00, 1314.00, 1315.00, 1316.00, 1317.00, 1320.00 and 1330.00.*

1300.11 Education & Training - Trainee Salary - Psychiatric Beds

1300.12 Education & Training - Instructional Support - Psychiatric Beds

1300.13 Education & Training - Administrative Support - Psychiatric Beds

1300.14 Education & Training - Continuing Education - Psychiatric Beds

*See definitions for Education and Training following definition for account 8000.80.*

1300.21 Medical Research Support - Psychiatric Beds

1300.22 Prosthetic Research Support - Psychiatric Beds

*See definitions for Research Support following definition for account 8025.00.*

1300.30 Administration Support - Psychiatric Beds

All administrative and clerical costs incurred in the management and operation of the Psychiatric Beds activity. Use of this account is limited to the 400 series cost centers.

1300.40 Environmental Management Support - Psychiatric Beds

All costs of the environmental management services provided to the Psychiatric Beds activity.

1300.50 Engineering Support - Psychiatric Beds

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs of the medical function.

1300.70 Equipment Depreciation - Psychiatric Beds

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the Psychiatric Bed activity. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

1300.80 Building Depreciation - Psychiatric Beds

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Psychiatric Beds activity.

*Workload units for accounts 1300.11 through 1300.80 are patient days and are the total of units for accounts 1310.00, 1311.00, 1312.00, 1313.00, 1314.00, 1315.00, 1316.00, 1317.00, 1320.00 and 1330.00.*

1410.00 VA Nursing Home Care

All costs incurred in the care and treatment of inpatients in VA nursing home care units.

Workload units are patient days and are derived by subtracting units for account 1420.00 from [VWM] Segment 345 field 15.

1420.00 Geriatric Evaluation and Management (GEM) Unit - VA Nursing Home

All costs incurred in the diagnosis, treatment, and medical intervention of GEM inpatients admitted to VA nursing home care; patient treating specialty code 81.

Workload units are patient days and are to be provided from local VAMC sources.

*Total direct care units are patient days and are the sum of units for accounts 1410.00 and 1420.00.*

1400.11 Education & Training - Trainee Salary - VA Nursing Home Beds

1400.12 Education & Training - Instructional Support - VA Nursing Home Beds

1400.13 Education & Training - Administrative Support - VA Nursing Home Beds

1400.14 Education & Training - Continuing Education - VA Nursing Home Beds

*See definitions for Education and Training following definition for account 8000.80.*

1400.21 Medical Research Support - VA Nursing Home Beds

1400.22 Prosthetic Research Support - VA Nursing Home Beds

*See definitions for Research Support following definition for account 8025.00.*

1400.30 Administration Support - VA Nursing Home Beds

All administrative and clerical costs incurred in the management and operation of the Nursing Home Beds activity. Use of this account is limited to the 400 series cost centers.

1400.40 Environmental Management Support - VA Nursing Home Beds

All costs of the environmental management services provided to the Nursing Home Beds activity.

1400.50 Engineering Support - VA Nursing Home Beds

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs of the medical function.

1400.70 Equipment Depreciation - VA Nursing Home Beds

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the Nursing Home Beds activity. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

1400.80 Building Depreciation - VA Nursing Home Beds

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Nursing Home Beds activity.

*Workload units for accounts 1400.11 through 1400.80 are patient days and are the total of units for accounts 1410.00 and 1420.00.*

1510.00 Domiciliary Bed Section

All costs incurred in the general care and treatment of inpatients in VA domiciliaries. Costs of special Domiciliary programs will be reported to the appropriate 1511.00, 1512.00, 1513.00 or 1520.00 account. Cost of care provided to Domiciliary patients in an outpatient setting will be charged to the appropriate Ambulatory Care distribution account.

Workload units are patient days and are derived from VWM Segment 346 field 15.

1511.00 Domiciliary Substance Abuse

A Domiciliary program providing substance abuse treatment and rehabilitation on a designated number of Domiciliary beds. All costs involved in the substance abuse treatment provided by enhancement moneys or staffing enhancements provided locally should be costed to this account.

*Please contact the appropriate Headquarters clinical program office prior to using this account for the first time.*

Workload units are patient days and are to be provided from local VAMC sources.

#### 1512.00 Domiciliary - PTSD

A Domiciliary program providing PTSD treatment and rehabilitation on a designated number of Domiciliary beds. All PTSD services rendered by enhancement staff or local staffing enhancements should have cost charged to this account. *Please contact the appropriate Headquarters clinical program office prior to using this account for the first time.*

Workload units are patient days and are to be provided from local VAMC sources.

#### 1513.00 Domiciliary Care for Homeless Veterans (DCHV) Program

A DCHV Program providing treatment and rehabilitation for patients defined as homeless or at risk of homelessness in a designated number of Domiciliary beds. Only homeless services rendered by staff in specialized DCHV Programs actively enrolled in the national evaluation for DCHV programs managed through the Northeast Program Evaluation Center (NEPEC) should be posted to this account. Patient Treatment Files (PTF) Treating Specialty Code 37 has been assigned to this program.

Workload units are patient days and are to be provided from local VAMC sources.

#### 1520.00 Geriatric Evaluation and Management (GEM) Unit - Domiciliary

All costs incurred in the diagnosis, treatment, and medical intervention of GEM inpatients admitted to the Domiciliary; patient treating specialty code 87.

Workload units are patient days and are to be provided from local VAMC sources.

*Total direct care units are patient days and are the sum of units for accounts 1510.00, 1511.00, 1512.00, 1513.00 and 1520.00.*

1500.11 Education & Training - Trainee Salary - Domiciliary Beds

1500.12 Education & Training - Instructional Support - Domiciliary Beds

1500.13 Education & Training - Administrative Support - Domiciliary Beds

1500.14 Education & Training - Continuing Education - Domiciliary Beds

*See definitions for Education and Training following definition for account 8000.80.*

1500.21 Medical Research Support - Domiciliary Beds

1500.22 Prosthetic Research Support - Domiciliary Beds

*See definitions for Research Support following definition for account 8025.00.*

1500.30 Administration Support - Domiciliary Beds

All administrative and clerical costs incurred in the management and operation of the Domiciliary Beds activity. Use of this account is limited to the 400 series cost centers.

1500.40 Environmental Management Support - Domiciliary Beds

All costs of the environmental management services provided to the Domiciliary Beds activity.

1500.50 Engineering Support - Domiciliary Beds

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs of the medical function.

1500.70 Equipment Depreciation - Domiciliary Beds

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the Domiciliary Beds activity. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

1500.80 Building Depreciation - Domiciliary Beds

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Domiciliary Beds activity.

*Workload units for accounts 1500.11 through 1500.80 are patient days and are the sum of units for accounts 1510.00, 1511.00, 1512.00, 1513.00 and 1520.00.*

#### 1610.00 Intermediate Care

All direct care costs incurred in the care, treatment, and support of inpatients in approved intermediate medicine beds.

Workload units are patient days and are derived by subtracting units for account 1620.00 from VWM Segment 335 field 11.

#### 1620.00 Geriatric Evaluation and Management (GEM) Unit - Intermediate Care

All costs incurred in the diagnosis, treatment, and medical intervention of GEM inpatients admitted to intermediate care; patient treating specialty code 32.

Workload units are patient days and are to be provided from local VAMC sources.

*Total direct care units are patient days and are the sum of units for account 1610.00 and 1620.00.*

1600.11 Education & Training - Trainee Salary - Intermediate Care Beds

1600.12 Education & Training - Instructional Support - Intermediate Care Beds

1600.13 Education & Training - Administrative Support - Intermediate Care Beds

1600.14 Education & Training - Continuing Education - Intermediate Care Beds

*See definitions for Education and Training following definition for account 8000.80.*

1600.21 Medical Research Support - Intermediate Care Beds

1600.22 Prosthetic Research Support - Intermediate Care Beds

*See definitions for Research Support following definition for account 8025.00.*

1600.30 Administration Support - Intermediate Care Beds

All administrative and clerical costs incurred in the management and operation of the Intermediate Care Beds activity. Use of this account is limited to the 400 series cost centers.

1600.40 Environmental Management Support - Intermediate Care Beds

All costs of the environmental management services provided to the Intermediate Care Beds activity.

1600.50 Engineering Support - Intermediate Care Beds

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs of the medical function.

1600.70 Equipment Depreciation - Intermediate Care Beds

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the Intermediate Care Beds activity. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

1600.80 Building Depreciation - Intermediate Care Beds

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Intermediate Care Beds activity.

*Workload units for accounts 1600.11 through 1600.80 are patient days and are the total of units for accounts 1610.00 and 1620.00.*

1711.00 PR RTP (Psychiatric Residential Rehabilitation Treatment Program)

A PR RTP not otherwise listed below. If more than one type of PR RTP bed exist in the same unit, all costs should have cost charged to 1711.00. *Please*

*contact the appropriate Headquarters clinical program office prior to using this account for the first time.* Treating Specialty Code 25 has been assigned to this program.

Workload units are patient days and are to be provided from local VAMC sources.

1712.00 PRRP (PTSD Residential Rehabilitation Program)

A PRRTP focusing on the treatment and rehabilitation of PTSD patients. *Please contact the appropriate Headquarters clinical program office prior to using this account for the first time.* Treating Specialty Code 26 has been assigned to this program.

Workload units are patient days and are to be provided from local VAMC sources.

1713.00 SAR RTP (Substance Abuse Residential Rehabilitation Treatment Prog.)

A PRRTP focusing on the treatment and rehabilitation of substance abuse patients. *Please contact the appropriate Headquarters clinical program office prior to using this account for the first time.* Treating Specialty Code 27 has been assigned to this program.

Workload units are patient days and are to be provided from local VAMC sources.

1714.00 HCM I CWT/TR (Homeless Chronically Mentally Ill Compensated Work Therapy/Transitional Residences)

A PRRTP focusing on patients suffering from homelessness and chronic mental illness. All services provided must have cost charged to this account. *This account is to be used for VACO approved HCM I CWT/TR programs only.* Treating Specialty Code 28 has been assigned to this program.

Workload units are patient days and are to be provided from local VAMC sources.

1715.00 SA CWT/TR (Substance Abuse Compensated Work Therapy/Transitional Residences)

A PR RTP focusing on patients with substance abuse problems. All services provided must have cost charged to this account. *This account is to be used for VACO approved SA CWT/TR programs only.* Treating Specialty Code 29 has been assigned to this program.

Workload units are patient days and are to be provided from local VAMC sources.

#### 1716.00 PTSD CWT/TR

A PR RTP focusing on patients in treatment for PTSD. All services provided must have cost charged to this account. *This account is to be used for VACO approved PTSD CWT/TR programs only.* Treating Specialty Code 38 has been assigned to this program.

Workload units are patient days and are to be provided from local VAMC sources.

#### 1717.00 General CWT/TR

A PR RTP focusing on patients not targeted exclusively for any particular psychiatric population. All services provided must have cost charged to this account. *This account is to be used for VACO approved General CWT/TR programs only.* Treating Specialty Code 39 has been assigned to this program.

Workload units are patient days and are to be provided from local VAMC sources.

*Total direct care units are patient days and are the sum of units for accounts 1711.00, 1712.00, 1713.00, 1714.00, 1715.00, 1716.00 and 1717.00.*

1700.11 Education & Training - Trainee Salary - Psychiatric Residential Rehabilitation Beds

1700.12 Education & Training - Instructional Support - Psychiatric Residential Rehabilitation Beds

1700.13 Education & Training - Administrative Support - Psychiatric Residential Rehabilitation Beds

1700.14 Education & Training - Continuing Education - Psychiatric Residential Rehabilitation Beds

*See definitions for Education and Training following definition for account 8000.80.*

1700.21 Medical Research Support - Psychiatric Residential Rehabilitation Beds

1700.22 Prosthetic Research Support - Psychiatric Residential Rehabilitation Beds

*See definitions for Research Support following definition for account 8025.00.*

1700.30 Administration Support - Psychiatric Residential Rehabilitation Beds

All administrative and clerical costs incurred in the management and operation of the Psychiatric Residential Rehabilitation Beds activity. Use of this account is limited to the 400 series cost centers.

1700.40 Environmental Management Support - Psychiatric Residential Rehabilitation Beds

All costs of the environmental management services provided to the Psychiatric Residential Rehabilitation Beds activity.

1700.50 Engineering Support - Psychiatric Residential Rehabilitation Beds

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs of the medical function.

1700.70 Equipment Depreciation - Psychiatric Residential Rehabilitation Beds

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the Psychiatric Residential Rehabilitation Beds activity. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

1700.80 Building Depreciation - Psychiatric Residential Rehabilitation Beds

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Psychiatric Residential Rehabilitation Beds activity.

*Workload units for accounts 1700.11 through 1700.80 are patient days and are the total of units for accounts 1711.00, 1712.00, 1713.00, 1714.00, 1715.00, 1716.00 and 1717.00.*

**(2) OUTPATIENT - VA**

General Comments: The distribution accounts listed below should be utilized to report direct costs associated with outpatient care provided at VA facilities (.00); VA satellite outpatient clinics (.01); VA community-based outpatient clinics (.02); outreach and mobile outreach clinics (.03). With the exception of Domiciliary and Psychiatric Rehabilitation Residents, a facility cannot receive workload credit for any inpatient care provided in an outpatient setting; therefore, costs should be charged to the appropriate bed section. Any questions concerning the appropriateness of distributing costs to these accounts should be referred to the Facility CDR Coordinator.

The NPCD is the data source for outpatient clinic workload (primary position clinics) therefore clinic stops in the secondary or credit positions are not included. Distribution to the Outpatient CDR accounts must be based on the activity occurring in the clinics covered by the CDR account. For example, the majority of the Prosthetic outpatient activity will occur in the prosthetic clinics 417, 418 and 423; therefore, the majority of cost center 270 outpatient FTEE and costs should be in CDR account 2614.00. Cost center 270 is appropriate for other Outpatient accounts only when Prosthetic Service provides their services as part of the other clinics. If a medical clinic refers a patient to the Prosthetic/Orthotics clinic, stop 417, cost center 270 should not distribute FTEE and cost to CDR account 2110.00 because of the referral. However, if Prosthetics Service is called to General Surgery, stop 401, for a consult, then it would be appropriate to distribute cost center 270 FTEE and cost to CDR account 2210.00.

2110.00 Medicine  
2110.01 Medicine - SOC  
2110.02 Medicine - CBOC

2110.03 Medicine - ORC

The cost of diagnostic and/or therapeutic care related to general medicine and provided in the clinic stops listed below:

- 116 - Respiratory Therapy
- 290 - Observation Medicine
- 293 - Observation Neurology
- 301 - General Internal Medicine
- 302 - Allergy Immunology
- 303 - Cardiology
- 304 - Dermatology
- 305 - Endocrinology/Metabolic
- 306 - Diabetes
- 307 - Gastroenterology
- 308 - Hematology
- 309 - Hypertension
- 310 - Infectious Disease
- 311 - Pacemaker
- 312 - Pulmonary/Chest
- 313 - Renal/Nephrology
- 314 - Rheumatology/Arthritis
- 315 - Neurology
- 316 - Oncology/Tumor
- 317 - Coumadin Clinic
- 318 - Geriatric Clinic
- 319 - Geriatric Evaluation & Management (GEM) Clinic
- 320 - Alzheimer's/Dementia Clinic
- 321 - GI Endoscopy
- 322 - Women's Clinic
- 328 - Medical Day Unit MSDU
- 329 - Medical Procedure Unit
- 331 - Pre-Bed Care MD (Medicine)
- 332 - Pre-Bed Care RN (Medicine)
- 333 - Cardiac Catheterization
- 334 - Cardiac Stress Test/ ETT
- 350 - Geriatric Primary Care

Workload units are clinic stops and are derived from the NPCD for the above clinics.

- 2111.00 Admitting/Screening
- 2111.01 Admitting/Screening - SOC
- 2111.02 Admitting/Screening - CBOC

2111.03 Admitting/Screening - ORC

All costs incurred in the admitting and/or screening of patients. Includes the following clinic stops:

- 101 - Emergency Unit (see note in bold)
- 102 - Admitting/Screening
- 728 - Domiciliary Admission Screening Services

Workload units are clinic stops and are derived from the NPCD for the above clinics. **Based on VHA Directive 99-005, clinic stop 101 should be used as a secondary stop code only (effective 10/1/97). Beginning FY 2001, this clinic stop will no longer be included in the handoff to CDR.**

## 2130.00 Outpatient Primary Care - Medicine

2130.01 Outpatient Primary Care - Medicine - SOC

2130.02 Outpatient Primary Care - Medicine - CBC

2130.03 Outpatient Primary Care - Medicine - ORC

All costs of diagnostic and therapeutic care related to general medicine and provided in the clinic listed below.

- 323 - Primary Care / Medicine

Workload units are clinic stops and are derived from the NPCD for the above clinics.

## 2210.00 Surgery

2210.01 Surgery - SOC

2210.02 Surgery - CBOC

2210.03 Surgery - ORC

The cost of diagnostic and/or therapeutic care related to surgical outpatients and provided in the clinics listed below:

- 291 - Observation Surgery
- 401 - General Surgery
- 402 - Cardiac Surgery
- 403 - ENT
- 404 - Gynecology
- 405 - Hand Surgery
- 406 - Neurosurgery
- 407 - Ophthalmology
- 408 - Optometry
- 409 - Orthopedics
- 410 - Plastic Surgery
- 411 - Podiatry

- 412 - Proctology
- 413 - Thoracic Surgery
- 414 - Urology
- 415 - Vascular Surgery
- 416 - Ambulatory Surgery Evaluation by Non-MD
- 419 - Anesthesia Pre-Op/Post-Op Consult
- 420 - Pain Clinic
- 421 - Vascular Laboratory
- 422 - Cast Clinic
- 426 - Women Surgery
- 432 - Pre-Bed Care MD (Surgery)
- 433 - Pre-Bed Care RN (Surgery)
- 435 - Surgical Procedure Unit

Workload units are clinic stops and are derived from the NPCD for the above clinics.

- 2211.00 Ambulatory Operating Room
- 2211.01 Ambulatory Operating Room - SOC
- 2211.02 Ambulatory Operating Room - CBOC

All direct costs related to the operation of ambulatory operating rooms associated with the following clinics:

- 327 - Medicine Physician Performing Invasive OR Procedure
- 429 - Outpatient Care in the Operating Room
- 430 - Cysto Room Unit for Outpatient

Workload units are clinic stops and are derived from the NPCD for the above clinics.

- 2310.00 Special Psychiatry
- 2310.01 Special Psychiatry - SOC
- 2310.02 Special Psychiatry - CBOC
- 2310.03 Special Psychiatry - ORC

The cost of diagnostic and/or therapeutic care related to special psychiatric outpatient activity and provided in the clinic stops listed below:

- 516 - PTSD - Group
- 521 - Long-Term Enhancement - Group
- 550 - Mental Health Clinic - Group
- 553 - Day Treatment - Group
- 554 - Day Hospital - Group
- 557 - Psychiatry - Group

- 558 - Psychology - Group
- 577 - Psychogeriatric Clinic - Group
- 578 - Psychogeriatric Day Program
- 580 - PTSD Day Hospital
- 581 - PTSD Day Treatment

Workload units are clinic stops and are derived from the NPCD for the above clinics.

- 2311.00 General Psychiatry
- 2311.01 General Psychiatry - SOC
- 2311.02 General Psychiatry - CBOC
- 2311.03 General Psychiatry - ORC

The cost of diagnostic and/or therapeutic care related to general psychiatric outpatient activity and provided in the clinic stops listed below:

- 292 - Observation Psychiatry
- 502 - Mental Health Clinic - Individual
- 505 - Day Treatment - Individual
- 506 - Day Hospital - Individual
- 509 - Psychiatry - Individual
- 510 - Psychology - Individual
- 512 - Psychiatry Consultation
- 520 - Long-Term Enhancement - Individual
- 524 - Active Duty Sex Trauma
- 525 - Women's Stress Disorder Treatment Teams
- 538 - Psychological Testing
- 562 - PTSD - Individual
- 564 - Mental Health Team Case Management
- 576 - Psychogeriatric Clinic - Individual
- 589 - Non-Active Duty Sex Trauma

Workload units are clinic stops and are derived from the NPCD for the above clinics.

- 2312.00 HCHV / HMI
- 2312.01 HCHV / HMI - SOC
- 2312.02 HCHV / HMI - CBOC
- 2312.03 HCHV / HMI - ORC

Includes all direct care costs associated with a facility's Health Care for Homeless Veterans/Homeless Mentally Ill staff care provided in the following clinic:

## 529 - HCHV/HMI

Workload units are clinic stops and are derived from the NPCD for the above clinics.

- 2313.00 PTSD Clinical Team
- 2313.01 PTSD Clinical Team - SOC
- 2313.02 PTSD Clinical Team - CBOC
- 2313.03 PTSD Clinical Team - ORC

Includes all direct care costs associated with a facility's post traumatic stress disorder clinical care provided in the following clinics:

- 540 - PCT-Post Traumatic Stress
- 561 - PCT-Post Traumatic Stress- Group

Workload units are clinic stops and are derived from the NPCD for the above clinics.

- 2314.00 Psychosocial Rehabilitation - Group
- 2314.01 Psychosocial Rehabilitation - Group - SOC
- 2314.02 Psychosocial Rehabilitation - Group - CBOC
- 2314.03 Psychosocial Rehabilitation - Group – ORC

Includes all direct care costs associated with a facility's group psychosocial outpatient activity provided in the following clinics:

- 559 - Psychosocial Rehabilitation Group
- 573 - MH Incentive Therapy
- 574 - MH Compensated Work Therapy
- 575 - MH Vocational Assistance-Group

Workload units are clinic stops and are derived from the NPCD for the above clinics.

- 2315.00 Psychosocial Rehabilitation - Individual
- 2315.01 Psychosocial Rehabilitation - Individual - SOC
- 2315.02 Psychosocial Rehabilitation - Individual - CBOC
- 2315.03 Psychosocial Rehabilitation - Individual – ORC

Includes all direct care costs associated with a facility's individual psychosocial outpatient activity provided in the following clinics:

- 532 - Psychosocial Rehabilitation - Individual
- 535 - MH Vocational Assistance - Individual

Workload units are clinic stops and are derived from the NPCD for the above clinics.

2316.00 Substance Abuse Dependence - OP  
2316.01 Substance Abuse Dependence - OP - SOC  
2316.02 Substance Abuse Dependence - OP - CBOC  
2316.03 Substance Abuse Dependence - OP - ORC

All direct care costs associated with an outpatient substance abuse program. All Services providing care in the following clinics should distribute FTEE and costs to this account.

513 - Substance Abuse - Individual  
514 - Substance Abuse - Home Visit  
523 - Opioid Substitution  
547 - Intensive Substance Abuse Treatment  
560 - Substance Abuse - Group

Workload units are clinic stops and are derived from the NPCD for the above clinics.

2317.00 Substance Abuse Disorder (SUPS)  
2317.01 Substance Abuse Disorder (SUPS) - SOC  
2317.02 Substance Abuse Disorder (SUPS) - CBOC  
2317.03 Substance Abuse Disorder (SUPS) - ORC

Includes the cost of diagnostic and/or therapeutic care related to substance abuse disorder and provided by a PTSD Team in the following clinic stop:

519 - Substance Use Disorder/PTSD Teams

Workload units are clinic stops and are derived from the NPCD for the above clinic.

2318.00 HUD/VASH  
2318.01 HUD/VASH - SOC  
2318.02 HUD/VASH - CBOC  
2318.03 HUD/VASH - ORC

Includes all direct care costs associated with a facility's HUD/VASH program provided in the following clinic:

522 - HUD/VASH

Workload units are clinic stops and are derived from the NPCD for the above clinics.

2319.00 Community Outreach to Homeless Veterans

2319.01 Community Outreach to Homeless Veterans - SOC

2319.02 Community Outreach to Homeless Veterans - CBOC

2319.03 Community Outreach to Homeless Veterans - ORC

Includes all direct care costs of outreach services provided by staff other than those specifically funded by HMI funding to the following clinic:

590 - Community Outreach to Homeless Veterans by staff other than HCHV or DHCV Programs

Workload units are clinic stops and are derived from the NPCD for the above clinics.

2330.00 Outpatient Primary Care - Special Psychiatric Treatment

2330.01 Outpatient Primary Care - Special Psychiatric Treatment - SOC

2330.02 Outpatient Primary Care - Special Psychiatric Treatment - CBOC

2330.03 Outpatient Primary Care - Special Psychiatric Treatment - ORC

All costs of diagnostic and therapeutic care related to special psychiatric outpatient activity and provided in the clinic listed below.

563 - Mental Health Primary Care Team - Group

Workload units are clinic stops and are derived from the NPCD for the above clinic.

2331.00 Outpatient Primary Care - General Psychiatric Treatment

2331.01 Outpatient Primary Care - General Psychiatric Treatment - SOC

2331.02 Outpatient Primary Care - General Psychiatric Treatment - CBC

2331.03 Outpatient Primary Care - General Psychiatric Treatment - ORC

All costs of diagnostic and therapeutic care related to general psychiatric outpatient activity and provided in the clinic listed below.

531 - Mental Health Primary Care Team - Individual

Workload units are clinic stops and are derived from the NPCD for the above clinic.

2410.00 Dialysis

2410.01 Dialysis - SOC

Includes all direct costs of outpatient dialysis treatments (refer to Account 1118.00 for suggested cost centers) for the clinic stops listed below:

- 602 - Chronic Assisted Hemodialysis Treatment
- 603 - Limited Self Care Hemodialysis Treatment
- 604 - Home/Self Hemodialysis Training Treatment
- 606 - Chronic Assisted Peritoneal Dialysis
- 607 - Limited Self Care Peritoneal Dialysis
- 608 - Home/Self Peritoneal Dialysis Training

Workload units are clinic stops and are derived from the NPCD for the above clinics.

#### 2420.00 Cancer Treatment

All direct costs associated with the VA staff care and treatment of Cancer patients in the following clinics:

- 149 - Radiation Therapy
- 330 - Chemotherapy – Medicine
- 431 - Chemotherapy – Surgery

Workload units are clinic stops and are derived from the NPCD for the above clinics.

#### 2510.00 Adult Day Health Care

2510.01 Adult Day Health Care - SOC

2510.02 Adult Day Health Care - CBC

2510.03 Adult Day Health Care - ORC

All direct costs associated with the VA staff care and treatment of the Adult Day Health Care (ADHC) patients and provided in the following clinic:

- 190 - Adult Day Health Care

Workload units are clinic stops and are derived from the NPCD for the above clinic.

#### 2610.00 Ancillary Services

2610.01 Ancillary Services - SOC

2610.02 Ancillary Services - CBC

2610.03 Ancillary Services - ORC

The cost of ancillary services in support of diagnosis and/or treatment of outpatients provided in the following clinic stops:

- 117 - Nursing
- 120 - Health Screening
- 122 - Public Health Nursing
- 123 - Nutrition/Dietetics/Individual

- 124 - Nutrition/Dietetics/Group
- 125 - Social Work Service
- 160 - Clinical Pharmacy
- 165 - Bereavement Counseling
- 166 - Chaplain Service - Individual
- 167 - Chaplain Service - Group
- 168 - Chaplain Service - Collateral
- 999 - Employee Health

Workload units are clinic stops and are derived from the NPCD for the above clinics.

#### 2611.00 Rehabilitative and Supportive Services

2611.01 Rehabilitative and Supportive Services - SOC

2611.02 Rehabilitative and Supportive Services - CBC

2611.03 Rehabilitative and Supportive Services - ORC

The cost of rehabilitation services in support of the diagnosis and/or treatment of outpatients provided in the following clinic stops:

- 201 - Physical Medicine & Rehabilitation Service
- 202 - Recreation Therapy Service
- 203 - Audiology
- 204 - Speech Pathology
- 205 - Physical Therapy
- 206 - Occupational Therapy
- 207 - PM&RS Incentive Therapy
- 208 - PM&RS Compensated Work Therapy
- 209 - VIST Coordinator
- 210 - Spinal Cord Injury
- 211 - Amputation Follow-Up Clinic
- 212 - EMG - Electromyogram
- 213 - PM&RS Vocational Assistance
- 214 - Kinesiotherapy
- 217 Blind Rehab Outpatient Specialist
- 218 CAT Blind Rehab
- 294 Observation Blind Rehab
- 295 Observation Spinal Cord Injury
- 296 Observation Rehabilitation

Workload units are clinic stops and are derived from the NPCD for the above clinics.

## 2612.00 Diagnostic Services

2612.01 Diagnostic Services - SOC

2612.02 Diagnostic Services - CBC

2612.03 Diagnostic Services - ORC

The cost of diagnostic services in support of the diagnosis and/or treatment of outpatients provided in the following clinic stops:

104 - Pulmonary Function

105 - X-Ray

106 - EEG

107 - EKG

108 - Laboratory

109 - Nuclear Medicine

115 - Ultrasound

126 - Evoked Potential

127 - Topographical Brain Mapping

128 - Prolonged Video EEG Monitoring

144 - Radionuclide Therapy

145 - Pharmacology/Physiologic Nuclear Myocardial Perfusion Studies

146 - PET

150 - Computerized Tomography (CT)

151 - Magnetic Resonance Imaging (MRI)

152 - Angiogram Catheterization

153 - Interventional Radiography

Workload units are clinic stops and are derived from the NPCD for the above clinics.

## 2613.00 Pharmacy

2613.01 Pharmacy - SOC

2613.02 Pharmacy - CBC

2613.03 Pharmacy - ORC

The costs of pharmacy services incurred in the diagnosis and/or treatment of outpatients (Excludes the costs of staff/FTEE assigned to a clinical pharmacy outpatient clinic--clinic stop 160 which is reported to account 2610.00)

Workload units are the number of prescriptions filled and are derived from VWM Segment 157 fields 1 + 2 + 3 + 4 - 6.

## 2614.00 Prosthetics/Orthotics

2614.01 Prosthetics/Orthotics - SOC

2614.02 Prosthetics/Orthotics - CBC

2614.03 Prosthetics/Orthotics - ORC

The cost of prosthetic/orthotic services in support of the diagnosis and/or treatment of outpatients provided in the following clinic stops:

417 - Prosthetic/Orthotics

418 - Amputation Clinic

423 - Prosthetic Services

Workload units are clinic stops and are derived from the NPCD for the above clinics.

2616.00 SCI Substance Abuse (Outpatient)

All costs incurred in the evaluation and treatment for substance abuse among spinal cord injury patients. *This account is restricted to VAMC Bronx, NY.*

Workload units are clinic stops and are to be provided from local VAMC sources.

2710.00 Dental Procedures

2710.01 Dental Procedures - SOC

2710.02 Dental Procedures - CBOC

The total costs of all outpatient examination and treatment procedures performed by Dental staff. For CDR purposes the units are CTVs from the DAS 270 report. Dental visits are captured in stop code 180 and telephone dental in stop code 181. The stop count, instead of the CTVs, is used in the total outpatient units.

Workload units are CTVs and are derived from the DAS 270 Report .

2750.00 Domiciliary Aftercare - VA

The total costs of all visits of discharged domiciliary patients to a VA domiciliary follow-up clinic for care as part of a domiciliary discharge plan. Includes the following clinic stop:

727 - Domiciliary Aftercare - VA

Workload units are clinic stops and are derived from the NPCD for the above clinic.

2780.00 Telephone Contacts

2780.01 Telephone Contacts - SOC

2780.02 Telephone Contacts - CBOC

2780.03 Telephone Contacts - ORC

Includes all direct costs associated with telephone consultation between the patient and the VA clinical / professional staff regarding case management, advice, referral, etc. for the following clinic stops:

- 103 - Telephone / Triage
- 147 - Telephone / Ancillary
- 148 - Telephone / Diagnostic
- 169 - Telephone / Chaplain
- 178 - HBHC / Telephone
- 181 - Telephone / Dental
- 216 - Telephone / Rehab & Support
- 324 - Telephone / Medicine
- 325 - Telephone / Neurology
- 326 - Telephone / Geriatrics
- 424 - Telephone / Surgery
- 425 - Telephone / Prosthetics/Orthotics
- 428 - Telephone / Optometry
- 527 - Telephone / General - Psychiatry
- 528 - Telephone / Homeless Mentally Ill
- 530 - Telephone / HUD – VASH
- 536 Telephone / MH Vocational Assistance
- 537 Telephone / Psychosocial Rehabilitation
- 542 - Telephone / PTSD
- 545 - Telephone / Substance Abuse
- 546 - Telephone / MHICM
- 579 - Telephone / Geriatric Psychiatry
- 611 - Telephone / Dialysis
- 729 - Telephone / Domiciliary

Workload units are clinic stops and are derived from the NPCD for the above clinics.

*Total direct care units are clinic stops and are the sum of clinic stops reported to CDR by NPCD. (OP0 and OP1 can be used for validation)*

2800.11 Education & Training - Trainee Salary - Outpatient

2800.12 Education & Training - Instructional Support - Outpatient

2800.13 Education & Training - Administrative Support - Outpatient

2800.14 Education & Training - Continuing Education - Outpatient

*See definitions for Education and Training following definition for account 8000.80.*

2800.21 Medical Research Support - Outpatient

2800.22 Prosthetic Research Support - Outpatient

*See definitions for Research Support following definition for account 8025.00.*

2800.30 Administration Support - Outpatient

All administrative and clerical costs incurred in the management and operation of the Outpatient activity. Use of this account is limited to the 400 series cost centers.

2800.40 Environmental Management Support - Outpatient

All costs of the environmental management services provided to the Outpatient activity.

2800.50 Engineering Support - Outpatient

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs of the medical function.

2800.60 Lodging – Outpatient

All costs incurred in the lodging of persons whose scheduled appointments make it inconvenient for them to travel to/from home. This is not intended for anyone receiving/needing clinical intervention during the lodging episode. The cost for this account will be rolled up into the indirect costs for ambulatory care but the units will not be included in the indirect care units.

Workload units are nights of lodging and are to be provided from local VAMC sources.

2800.70 Equipment Depreciation - Outpatient

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to

support the Outpatient activity. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

#### 2800.80 Building Depreciation - Outpatient

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Outpatient activity.

*Workload units for accounts 2800.11 through 2800.50 and 2800.70 through 2800.80 are clinic stops and are the sum of clinic stops reported by NPCD.*

### **(3) INPATIENT - NON-VHA**

General Comments: The accounts listed below should be utilized to report the costs of non-VA inpatient activity in which no reportable workload is generated/received by the VA facility. Because these services are provided in non-VA facilities, there should be minimal direct care (i.e. 200 cost centers) costs associated or reported to these accounts. Provided below are a few examples of inclusions/exclusions of direct care costs which can and cannot be distributed to these accounts. Any questions concerning the appropriateness of distributing costs to these accounts should be referred to the facility CDR Coordinator.

#### Inclusions:

- visits made by VA staff to the non-VA facility to review the patient's condition, treatment, or arrange further placement
- clinical review of the patient's bill as part of contract/fee program evaluation
- visits made by VA staff to inspect, negotiate, etc. non-VA facilities and services

#### Exclusions:

- any activity or service performed in which the patient is an active inpatient at a VA facility (i.e. includes such services and functions as discharge planning coordinating, arranging, scheduling placement/transfer to a non-VA facility; telephone contacts with staff at non-VA facilities; review of medical information pertinent to treatment and services received at non-VA facilities; etc.)

3110.00 Contract Hospital - Medical

All charges paid for medical (i.e., cardiology, dermatology, metabolic, infectious diseases, pulmonary, etc.) and other non-surgical inpatient care received by veterans at non-VA hospitals.

Workload units are patient days and are derived from VWM Segment 344 field 8 plus Segment 347 field 8 plus Segment 348 field 8.

3210.00 Contract Hospital - Surgical

All charges paid for surgical inpatient care (i.e., ENT, gynecologic, ophthalmologic, orthopedic, proctologic, urologic, surgical, etc.) received by veterans at non-VA hospitals.

Workload units are patient days and are derived from VWM Segment 344 field 18 plus Segment 347 field 18 plus Segment 348 field 18.

3310.00 Contract Hospital - Psychiatric

All charges paid for psychiatric inpatient care received by veterans at non-VA hospitals.

Workload units are patient days and are derived from VWM Segment 344 field 28 plus Segment 347 field 28 plus Segment 348 field 28.

3410.00 Community Nursing Home Care

All costs incurred in the care and treatment of patients in contract community nursing homes. Also includes the costs of follow-up visits by VA staff for clinic stop 119 - Community Nursing Home Follow-up. Cost center 342 - Nursing Home Care -Community Homes - should distribute 100% to this account.

Workload units are patient days and are derived from VWM segment 349 field 15.

3411.00 State Home Nursing Home Care

All costs incurred in the care of patients in state home nursing homes. Cost Center 341 - Nursing Home Care - State Homes - should distribute 100% to this account.

Workload units are patient days and are derived from VWM Segment 350 field 18.

3510.00 State Domiciliary Home Care

All costs incurred in the care of patients in state home domiciliaries. Cost Center 331 - Domiciliary Care - State Homes -should distribute 100% to this account.

Workload units are patient days and are derived from VWM Segment 350 field 9.

3520.00 Contract Homeless Chronically Mentally Ill

Includes all direct care staff and contract costs associated with the contract HCMI program.

Workload units are patient days and are to be furnished by the program coordinator.

3521.00 Contract Alcohol and Drug Treatment and Rehabilitation

Includes all direct care staff and contract costs associated with the Alcohol and Drug Contract Residential Treatment Program (Contract Halfway House). Cost center 361 - Alcohol and Drug Treatment and Rehabilitation - should distribute 100% to this account.

Workload units are patient days and are to be furnished by the program coordinator.

3522.00 Homeless Providers Grant and Per Diem Program

Includes all direct care staff and contract costs associated with the Homeless Providers Grant and Per Diem Program.

Workload units are patient days and are to be furnished by the program coordinator.

3610.00 State Home Hospital Care

All costs incurred in the care of patients in state home hospitals. Cost Center 332, Hospital Care - State Homes, should distribute 100% to this account.

Workload units are patient days and are derived from VWM Segment 350 field 27.

3611.00 Civilian Health and Medical Program (CHAMPVA)

All costs paid by the VA to non-VA institutions for inpatient care provided to VA beneficiaries under the CHAMPVA program.

Workload units are patient days and are to be furnished by the program coordinator.

*Total direct cost units are patient days and are the sum of units for accounts 3110.00, 3210.00, 3310.00, 3410.00, 3411.00, 3510.00, 3521.00, 3522.00, 3610.00, and 3611.00.*

3800.30 Administration Support - Inpatient Non-VA

All administrative and clerical costs incurred in the management and operation of the inpatient non-VA activities.

3800.40 Environmental Management Support - Inpatient Non-VA

All costs of the environmental management services provided to the inpatient non-VA activities.

3800.50 Engineering Support - Inpatient Non-VA

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts.

3800.70 Equipment Depreciation - Inpatient Non-VA

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the Inpatient Non-VA activities. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

3800.80 Building Depreciation - Inpatient Non-VA

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Inpatient Non-VA activity.

*Workload units for accounts 3800.30 through 3800.80 are the same as the units for total direct cost.*

#### **(4) OUTPATIENT - NON-VA**

General Comments: The accounts listed below should be utilized to report the costs of non-VA outpatient activity in which no patient reportable workload is generated/received by the VA facility. Because these services are provided in non-VA facilities, there should be minimal direct care (i.e. 200 cost centers) costs associated or reported to these accounts. Two exceptions are account 4111.00 Other Non-VA Outpatient Care which may have substantial radiation therapy charges and account 4613.00 Fee Tests Performed by VA Laboratories which covers services provided in VA facilities. Provided below are a few examples of inclusions/exclusions of direct care costs which can and cannot be distributed to these accounts. Any questions concerning the appropriateness of distributing costs to these accounts should be referred to the Facility CDR Coordinator.

##### **Inclusions:**

- visits made by VA staff to the non-VA facility to review the patient's condition, treatment, or arrange further placement
- costs of contract special services such as radiation therapy, chemotherapy, CAT scans, ambulatory surgery services, blood/blood products trans., nuclear magnetic resonance
- clinical review of the patient's medical status/bill as part of contract/fee program evaluation
- visits made by VA staff to inspect, negotiate, etc. non-VA facilities and services

##### **Exclusions:**

- review of medical information pertinent to treatment and services received at non-VA facilities which is relevant to a patient's visit to an outpatient VA clinic

--cost of fee or contract tests which are incident to the treatment of the patient for which outpatient workload credit is taken

#### 4110.00 Outpatient Care - Fee Medical

All charges paid for outpatient fee medical services provided to veterans at non-VA facilities. Cost center 363 (2562) - Outpatient Fee-Basis Medical and Nursing Services - should distributed 100% to this account.

Workload units are the number of visits which are derived from VWM Segment 228 fields 2, 5, 8, 11, 14, 17, 20 and 23. This segment is created at the Austin Automation Center based on data provided from the Fee System.

#### 4111.00 Other Non-VA Outpatient Care

The cost of outpatient services purchased on a contract/fee service basis when the care or service cannot be provided by the VA facility. These services should not generate any reportable patient workload. This account also includes the costs of various outpatient services not appropriate for distribution to any of the other 4000 series accounts. Examples of expenditures appropriate for distribution to this account include:

- ID Card Prosthetic Repair and Replacements
- Contract/Fee for Service Procedures (CAT Scans, Chemotherapy, Radiation Therapy, etc.)
- Non-VA Posthospital/Outpatient Care for Contract Inpatients (Cost Center 351 - Posthospital Care - should distribute 100% to this account)

There are no workload units for this account.

#### 4112.00 Contract Adult Day Health Care

Includes all direct care staff and contract costs associated with the Contract Adult Day Health Care Program.

Workload units are the number of visits and are to be furnished by the program coordinator.

#### 4120.00 Contract Dialysis

All charges paid for contract dialysis and related medical services provided to veteran patients.

Workload units are the number of dialysis treatments and are derived from VWM Segment J19 field 61 plus field 62.

4130.00 Fee Prescriptions Filled by VA Pharmacies

The cost of new and refills of patient prescriptions written by off-station, non-VA physicians which are dispensed by VA pharmacies. Includes prescriptions for non-formulary items dispensed by VA pharmacies.

Workload units are the number of prescriptions filled and are derived from VWM Segment 157 field 6.

4610.00 CHAMPVA - OP

All costs paid by the VA to non-VA institutions for outpatient medical care provided to VA beneficiaries under the CHAMPVA program.

Workload units are the number of visits and are to be provided by the program coordinator.

4612.00 Non-VA Pharmacies

All costs of authorized prescriptions written by off-station, non-VA physicians for drugs, medications and other medical requisites and tests which are dispensed by non-VA pharmacies directly to the patient. Cost center 363 (2636) - Outpatient Fee Prescriptions - should distribute 100% to this account. Pharmacy time used to review the billings for these prescriptions is appropriate for distribution to this account.

Workload units are the number of prescriptions filled and are derived from VWM Segment 157 field 17.

4613.00 Fee Tests Performed by VA Laboratories

The cost of diagnostic tests requested by off-station, non-VA physicians and performed in VA laboratories.

Workload units are the number of test performed and are to be provided by the program coordinator.

4710.00 Dental Services - Fee

The actual dollars expended for payment of fee-basis dental examinations and treatment services performed in non-VA facilities during the reporting period. Cost center 363 (2570) - Outpatient Fee Dental Service should be distributed 100% to this account. Dental time used to review the billings for these services is appropriate for distribution to this account.

There are no workload units for this account.

*There are no workload units for total direct cost due to the mixture of workload unit types for the 4000 series of accounts. Ignore the units and unit cost which appear on the report.*

4800.30 Administration Support - Outpatient Non-VA

All administrative and clerical costs incurred in the management and operation of the outpatient fee activity. Does not include scheduling or coordinating a patient's visit to a non-VA provider that is done as part of the patient's discharge.

4800.40 Environmental Management Support - Outpatient Non-VA

All costs of the environmental management services provided to the outpatient fee activities.

4800.50 Engineering Support - Outpatient Non-VA

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs.

4800.70 Equipment Depreciation - Outpatient Non-VA

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the Outpatient Non-VA activity. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

4800.80 Building Depreciation - Outpatient Non-VA

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the Outpatient Non-VA activity.

*There are no workload units for accounts 4800.30 through 4800.80 due to the mixture of workload unit types for the 4000 series of accounts. Ignore the units and unit cost which appear on the report.*

#### **(5) OFF-FACILITY PROGRAMS - VA**

General Comments: The accounts listed below should be utilized to distribute costs associated with Hospital Based Home Care /Home Based Primary Care as well as other various types of home based programs. It should be noted that accounts 5110.00 - Hospital Based Home Care and 5111.00 - Home Dialysis are restricted to VACO approved programs only; however, the other 5000 series accounts may be utilized to distribute costs incurred in these areas as appropriate.

##### **5110.00 Hospital Based Home Care/Home Based Primary Care**

All direct care cost (200 series cost centers) of care and treatment furnished the HBHC/HBPC patient in the home setting, plus the HBHC/HBPC coordinators and secretary time required to administer the program. Clinic stops 170-177 record staff visits to the patient at their residence. However, for CDR purposes, the units are bed days of care and are reported through the Austin HBHC/HBPC program.

Workload units are patient days and are derived from the HBHC/HBPC data system in Austin.

*NOTE: The 5000 series of accounts contains two each of the .30, .40 and .50 accounts. Indirect costs associated with the HBHC/HBPC program are to be distributed to the 5110.30, 5110.40, and 5110.50 accounts rather than the 5000.30, 5000.40, or 5000.50 accounts where other home programs' indirect cost are reported.*

##### **5110.30 Administration Support – HBHC/HBPC**

All administrative and clerical costs incurred in the management and operation of the HBHC/HBPC activity. Does not include scheduling or coordinating a patient's visit to a VA or non-VA provider.

##### **5110.40 Environmental Management Support – HBHC/HBPC**

All costs of the environmental management services provided to the HBHC/HBPC activities.

5110.50 Engineering Support – HBHC/HBPC

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the HBHC/HBPC activity. Also includes all utilities and ancillary engineering services to support the program needs of the function.

*The workload units for accounts 5110.30 through 5110.50 are the same as for account 5110.00.*

5111.00 Home Dialysis

All costs incurred in the home treatment of patients requiring removal of toxic wastes from patients with diseases of the kidneys, or acute poisonings or other toxic or metabolic diseases.

The workload units are the number of dialysis performed and are derived from VWM Segment J19 fields 53 plus 54.

5112.00 Spinal Cord Injury Home Care

Includes all costs of direct patient care provided in the SCI patients home under the authority of the Spinal Cord Injury Home Care Program. Excludes all cost of care provided the patient as an inpatient or in the outpatient clinics. Also excludes the costs of wheelchairs, special beds, etc. ordered as part of the discharge planning process for an inpatient (chargeable to 1116.00 Spinal Cord Injury) or as the result of an outpatient clinic visit (account 2611.xx Rehabilitative and Supportive Services or 2614.xx Prosthetics/Orthotics).

The workload units are patient days and are derived from VWM Segment 363 fields 6 + 7 + 8 + 9.

5113.00 Residential Care Home Program

Includes all authorized patient care expenses incurred by the VA for patients in the Residential Care Home Program. Does not include the expense of the patient staying in the home or the care provided at the VA facility or through any of the fee programs. Staff visits in the community are recorded under clinic stops 121 - Residential Care Home Program and 503 - Residential Care - Individual; however, patient days of care are the reported workload units for CDR purposes.

Workload units are patient days and are derived from local sources.

5114.00 Other Home Based Programs

All costs of direct patient care provided in a patient's home setting for a home program not specifically identified by another account. Example: the Independent Living Program.

No units are reported due to the mixture of programs.

5115.00 Community Based Domiciliary Aftercare/Outreach

All costs relating to case-finding/contact services to homeless veterans and all costs of direct patient care provided to discharged domiciliary patients in the community as part of a domiciliary discharge plan. Includes the following clinic stops:

- 725 - Domiciliary Outreach Services
- 726 - Domiciliary Aftercare - Community

Workload units are clinic stops and are derived from the NPCD for the above clinics.

5116.00 Homemaker/Home Health Aide Program

The costs of purchased homemaker/home health aide services provided in the patient's home. Cost Center 343 should be distributed 100% to this account.

Workload units are homemaker / aide visits to the patient's residence and are derived from local sources.

5117.00 Mental Health Intensive Case Management

All costs of direct patient care provided by Mental Health Intensive Case Management (MHICM) programs (specialized interdisciplinary teams to maintain severely psychiatrically disabled veterans in the community). Only VA medical facilities approved to participate in the MHICM program may use this account. Care may be provided at the medical center, a community clinic day program or in other community sources and localities. The workload units for this account is the following clinic stop.

- 552 - Mental Health Intensive Case Management

Workload units are clinic stops and are derived from the NPCD for the above clinic.

*There are no workload units for total direct cost due to the mixture of workload unit types for the 5000 series of accounts. Ignore the units and unit cost which appear on the report.*

5000.30 Administration Support - Off-Facility VA Programs

All administrative and clerical costs incurred in the management and operation of the off-facility programs.

5000.40 Environmental Management Support - Off-Facility VA Programs

All costs of the environmental management services provided to the off-facility programs.

5000.50 Engineering Support - Off-Facility VA Programs

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the functional units associated with their respective CDR accounts. Also includes all utilities and ancillary engineering services to support the program needs.

5000.70 Equipment Depreciation - Off-Facility VA Programs

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the off-facility programs. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

5000.80 Building Depreciation - Off-Facility VA Programs

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the off-facility programs

*There are no workload units for accounts 5000.30 through 5000.80 due to the mixture of workload unit types for the 5000 series of accounts. Ignore the units and unit cost which appear on the report.*

**(6) MISCELLANEOUS BENEFITS AND SERVICES**

General Comments:

Costs distributed to the miscellaneous accounts (6000 series) are restricted solely for direct and indirect care costs associated with the programs and services listed in the CDR account definitions. Costs reported/distributed to

these accounts should not generate any reportable workload for resource allocation purposes. Any questions pertaining to the utilization of these accounts should be referred to the Facility CDR Coordinator.

**Exclusion List:**

An exclusion list of services and activities felt to be inappropriate for distribution to the miscellaneous and non-VHA accounts is provided below. The costs associated with these activities are considered to be a part of a facility's overhead cost of doing business and should be distributed to the appropriate 1000-2000 CDR accounts. The list is not intended to be all inclusive but rather to serve as a reference for clarifying and identifying certain activities inappropriate for distribution to these accounts. Therefore, the omission of an activity from the following list does not necessarily indicate that cost distribution to these accounts is appropriate.

- Projects, studies, reports, etc. applicable to the operation of the facility (i.e. AMIS, Questionnaires, Pre/Post survey reports, VISN required reports, etc.)
- JCAHO, External Peer Review Process (EPRP), IG, and other surveys/audits/reviews
- Preparation and attendance of meetings relevant to the operation of the facility (i.e. all facility committee meetings, TQI/QA meetings, Education meetings, etc.)
- Blood drives, food drives, bond campaigns, CFC, Federal Women's Program, or other such activities
- Community services/activities (i.e. working with local schools, organizations, etc.)
- Time spent in support of VA Regional Offices (i.e. eligibility, means test, C&P exams, processing of correspondence requests, etc.)
- Attendance at workshops, seminars, or other training programs
- sick leave pending retirement, sabbatical leave, military leave, court leave, etc.
- Time associated with Relocation Expense Program
- On station EEO investigation
- Time in support of Tumor Registry
- Time and costs associated with Employee Health, Employee Assistance, Employee Wellness programs
- Bereavement counseling and the attending of funeral/memorial services of patients
- Other activities associated with care of dead (i.e. autopsies, transcription services, medical media, etc.)
- Coordination/administrative processing of patient transfers and records to both VA and non-VA facilities
- Responding/answering congressional Inquiries

- Time spent with visitors, dignitaries, etc.
- Costs and time in support of affiliations (i.e. attending meetings, training of students etc.)
- Gratuitous meals, meal tickets, etc. for volunteers, WOC trainees, etc.
- Support to non-VA libraries (i.e. ILL and local consortium)

*There are no workload units for the 6000 series CDR accounts.*

#### 6010.00 Other Miscellaneous Benefits and Services

Includes direct and indirect costs associated with the following miscellaneous services and activities. (Note: *where referenced, the cost center listed after the program/activity should distribute 100% of their costs to this account; however, this does not preclude other cost centers in support of these activities/programs from utilizing this account.*)

- Home Improvement & Structural Alterations - Cost Center 601
- Beneficiary Travel - Cost Center 602
- Care of Dead - Cost Center 603 only
- Operation & Maintenance of Cemeteries - Cost Center 604 only
- Housekeeping Quarters - Cost Center 621
- Non Housekeeping Quarters - Cost Center 622
- Garages & Parking Facilities - Cost Center 623
- Insurance Claims & Indemnities - Cost Center 631
- Canteen Services - Cost Center 632
- Readjustment Counseling Program (Off-Station)
- Repair of Equipment in a Veteran's home (i.e. only in support of HISA program, includes both VA/contract support)

#### 6011.00 VISN/National Support

Includes direct and indirect costs incurred by VAMC in support of VISN and national programs and offices. At a minimum, VAMCs with a VISN office should distribute the FTEE and salaries of assigned staff to this account. (Note: *where referenced, the cost center listed after the program should distribute 100% of their costs to this account; however, this does not preclude other cost centers in support of these activities/programs from utilizing this account.*)

- Chief Information Officers Field Office (CIOFO) - Cost Center 610
- Administrative Programs - Cost Center 615

- Emergency Medical Strategic Healthcare Group - Cost Center 616
- VISN Directors Office - Cost Center 652
- VISN Support Services Center - Cost Center 653

Also includes costs incurred in support of:

- Visual Impairment Services Team (VIST) program where no reportable workload is generated
- EEO investigations performed off station (i.e. includes pre/post administrative review relevant to the investigation)
- Reviews/Audits/Investigations performed by medical center staff off station at the request of VISN and/or VACO (i.e. EPRP reviewer, special program investigations, etc.)
- Special task force/committee appointments by the VISN and/or VACO which are not considered a part of the facility's operations (i.e. Technical Advisory Groups, Field Advisory Committees, Data Validation Task Force, etc.)
- Time of staff serving as a chairperson for any VISN and/or VACO meeting; however, only the costs and time that are a direct result of the chairperson's duties and responsibilities (i.e. scheduling/coordination of meetings, preparing agendas and minutes, coordinating and arranging meeting accommodations, etc.)
- VACO approved special projects and/or alpha-beta test sites for costs incurred above the normal cost of doing business

#### 6013.00 Continuing Education and Training Programs

Includes the direct and indirect costs associated with or incurred in the support of the following continuing education and training programs. (Note: *where referenced, the cost centers listed after the program should distribute 100% of their costs to this account; however, this does not preclude other cost centers in support of these activities/programs from utilizing this account, such as faculty participation or host VAMC support cost.*)

- Operation of Continuing Education Field Units - Cost Center 605
- Regional Police Training Centers - Cost Center 606
- Learning Resources Center - Cost Center 607
- Cooperative Health Manpower Education Programs
- Dental Education Centers
- Engineering Training Centers

As referenced in the exclusion list, the costs of travel, tuition, and time of staff for attendance at one of the above programs should not be reported

under this account. These costs should be reported to the .14-continuing education suffix account for the appropriate 1000/2000 CDR account.

6015.00 National Center on PTSD

Includes the direct and indirect costs incurred in support of the National Center on PTSD. (Applicable only to VACO approved facilities.)

6000.70 Equipment Depreciation - Miscellaneous Benefits and Services

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the miscellaneous benefits and services programs. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

6000.80 Building Depreciation - Miscellaneous Benefits and Services

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the miscellaneous benefits and services programs.

**(7) SERVICES FURNISHED TO OTHER THAN VHA**

General Comments:

The 8000 series accounts listed below have been established to report the costs of services incurred in support of non-VHA activities. Refer to the general comments and exclusion list, referenced under the miscellaneous benefits and services accounts, for services and activities inappropriate for distribution to these accounts. Any questions concerning the utilization of these accounts should be referred to the Facility CDR Coordinator.

8021.00 Services Furnished to Veterans Benefits Admin. (VBA)

This includes administrative, environmental management, and engineering support to field VBA activities. (Excludes the costs of services for C&P exams, veteran service organizations, employee health--refer to exclusion list). Facilities should locally input work units for this account.

Workload units are the number of cumulative FTEE on-board at the supported VBA activity through the report period and are derived from local sources. Units should be entered once each year. If the FTEE changes significantly during the year, enter the incremental change only.

#### 8022.00 Services to the National Cemetery System (NCS)

This includes administrative, environmental management, and engineering support to field NCS activities. It does not include the cost of employee health services which should be reported in account 2610.00, Ancillary Services.

Workload units are the number of National Cemeteries serviced and are derived from local sources. Units should be entered once each year. If the number of cemeteries changes during the year, enter the incremental change only.

#### 8023.00 Services to Other Non-VHA Activities

This includes the support provided other VA and non-VA elements not represented elsewhere (i.e. District Counsel). It does not include support costs to Veterans Canteen Service activities which should be distributed to CDR account 6010.00.

There are no work units for account 8023.00.

#### 8024.00 DoD Sharing

This includes the cost of services furnished to DoD under formal sharing agreements pursuant to 38 USC 5011. Services for patients who are entered into the PTF, NPCD, and RUGII databases are not included. However, it does include services for lab tests and similar work for which no patient entries to PTF, etc. result.

Workload units are the amount of funds billed (not necessarily collected) to DoD for services rendered during the current fiscal year and are derived from local sources. Units should be entered for the monthly non-cumulative amount of billings.

#### 8025.00 Other Sharing

This includes the cost of services furnished to other Federal and non-Federal institutions under the authority of 38 USC 5053 or 5054. It also includes the

cost of joint venture agreements completed under the authority of 38 USC. Services for patients who are entered into the PTF, NPCD, and RUGII databases are not included.

Workload units are the amount of funds billed (not necessarily collected) to non-DoD sharing partners for services rendered during the current fiscal year and are derived from local sources. Units should be entered for the monthly non-cumulative amount of billings.

#### 8000.70 Equipment Depreciation - Services Furnished to Other Than VHA

Equipment depreciation is a reasonable allowance for the exhaustion, wear and tear, and obsolescence of the equipment used in the performance of or to support the miscellaneous benefits and services programs. The computation and distribution of this depreciation will be accomplished through an interface with the FAP system.

#### 8000.80 Building Depreciation - Services Furnished to Other Than VHA

Building depreciation is a reasonable allowance for the wear and tear of that portion of the physical plant used by or in support of the services furnished other than VHA.

### **(8) EDUCATION AND TRAINING**

Education and Training has four parts: Trainee salary, Instructional costs, Administrative Support, and Continuing Education.

\_\_\_\_.11 Trainee Salary: The salary cost of the Headquarters approved .26 Trainees (see subaccount 1041 in Appendix C), or the contract cost of Headquarters approved house staff contracts.

\_\_\_\_.12 Instructional: The salary and other costs of the VA staff that are the instructors for the trainees who make up the Trainee Salary cost plus any WOC (without compensation) trainee of Headquarters approved training programs. Contractual services of consultants and lecturers who teach classes for the trainees will also be charged to this account.

\_\_\_\_.13 Administrative Support: Refers to the same Headquarters approved training programs covered by Trainee Salary and Instructional Cost and includes such support as personnel actions, payroll, books, uniforms, coordination of the program, etc.

\_\_\_\_.14 Continuing Education: All costs of travel, tuition, registration, contracts and supplies associated with provision of continuing education to VA staff. Includes the time and supplies used by VA staff to prepare and present a formal class, i.e., an activity where there is a teacher/student relationship. On-the-job training and periodic orientation of new personnel do not qualify as continuing education for RCS 10-0141 purposes, nor does the time of the employee attending the formal classroom presentation.

### **(9) RESEARCH SUPPORT**

\_\_\_\_.21 Medical Research Support

\_\_\_\_.22 Prosthetic Research Support

Research support is that cost the Medical Care appropriation incurs in support of the Research program. Patients may be research subjects and therefore some of the services provided the patient might be rendered only because of the research project. Personnel who spend part of their VA time working on a research project are usually on the Medical Care rolls. If these employees use a portion of their normal duty tour to work on a research project, the cost of that time should be reported as Research Support. The All Other Cost to Research Support should be minimal since the Research Appropriation should cover most of these needs. Administrative support such as personnel, fiscal, supply, maintenance and repair, etc. are provided to the Research program. The cost of this time, supplies, and services should be charged on the RCS 10-0141 as Research Support.

Research projects may be funded by the Research appropriation, through grants such as NIH, through the General Post Fund, or unfunded. Unfunded does not necessarily mean that the project has no funding. Headquarters approves projects as funded, partially funded or unfunded. For the unfunded project to be active the R&E committee must fund the project from available funds either by reducing the funding provided projects identified as fully funded or partially funded projects or through savings accrued from funded projects. Another form of unfunded projects is one which requires no funding other than some administrative support like duplication and tabulation of survey forms

After identifying the research projects and the investigators, it is necessary to accurately allocate the investigators time to research support. An

investigator on the Medical Care rolls has as their first responsibility the care of the patients. Therefore, a full time physician working 90 hours during the pay period and spending 30 of these hours on a research project would show only 25% of his time as research support rather than 33 1/3%. The reason being that FTEE is calculated on a basis of 80 hours per pay period regardless of how much time is actually worked. The difference between the hours the employee should work and the hours spent in patient care, if due to research, will determine the percentage for research support.

Example: 90 Hours Worked

-	30	Research Hours
	60	Patient Care Hours
/	80	Accountable Hours
	25%	Research Support

### **(10) DEPRECIATION ACCOUNTS**

Depreciation expense is a method of allocating the cost of an asset over its useful life. The depreciation expense is reported to the CDR via interface from the FMS Fixed Assets Package.

\_\_\_\_.70 The distribution of the Equipment Depreciation is CDR system generated based on the percentage allocation of the 0000 subaccount of the cost center referenced on the handoff.

\_\_\_\_.80 Building Depreciation is passed to CDR through the FMS handoff as cost center 682. Facilities should distribute this cost center to the applicable accounts for their facility. This cost center should be reviewed monthly.

### **(11) SECTION III ACCOUNTS**

Section III is a breakout of costs associated with the following special interest programs. The cost of these programs was also distributed to the Sections I accounts as bed section or clinic cost. Distribution to these accounts requires separate and additional input from that which was provided for the Section I CDR accounts (all contributing cost centers including Building Depreciation - CC 682).

- 9010.00 Inpatient - HIV/ARC/AIDS
- 9011.00 Outpatient - HIV/ARC/AIDS
- 9020.00 Renal Transplants

Cost centers 681, 683, and 684 are used to input percentage data for your active 9000 accounts. The percentage is entered in October to the All Other column only. These percentages are applied to the cost submitted to the account.

681 – Equipment Depreciation

This cost center is used to reflect the amount of equipment depreciation support.

683 – CO Medical Administration Expense

This cost center reflects MAMOE support. The CDR System Manager provides this percentage at the beginning of the fiscal year.

684 - Interest on Net Capital Investments

The percentage for this cost center is derived by applying the interest percentage (provided by CDR System Manager at the beginning of the fiscal year) to your net capital investments. This new amount should then be divided by your Funded Jurisdictional (prior EOY CDR) to attain the applicable percentage for your facility.