

Department of Veterans Affairs

DATABASES RESOURCE GUIDE VOLUME IV

COSTING OF HEALTH CARE IN VETERANS AFFAIRS MEDICAL CENTERS: NATIONWIDE COST ACCOUNTING AND MEDICAL COST DISTRIBUTION SYSTEMS

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Chapter 1. Introduction

Description

Volume IV focuses on nationally available accounting and cost distribution data sources useful for identifying Veterans Affairs (VA) health care costs. Our purpose in presenting this information is to facilitate access to and use of VA databases by health services researchers. Until this time, there has been no readily available guide for researchers to either the data files or their sources in specific local VAMC forms and procedures. The available help services are organized to support managerial and fiscal rather than research uses, and individual researchers and research groups have found it necessary to spend much time learning about the systems and databases. We hope that our synthesis of this information will enable health services researchers to use these databases more efficiently and knowledgeably. **It is important to note that all costing databases are part of systems that evolve and change over time as needs and requirements change. The VA databases have ongoing revisions, additions, and deletions to accounts and categories. In addition, during the FY's 1994 and 1995 the VA developed a new set of fiscal databases to support the implementation of FMS. In FY 1996, all stations had fiscal information stored in FMS-related databases. Therefore, much of the information contained herein is useful for historical purposes and longitudinal analyses only. However, we have made every attempt to document the corresponding FMS database information. You will want to refer to such information if conducting analyses related to FY94 and beyond. Our research and writing for the original guide took place during FY's 1993 and 1994; as a result we took the completed fiscal year, 1992, as the basis for our analyses and explanation.**

Many health services researchers are ultimately interested in patient-specific costing, but this is not available in nationwide databases nor even fully available in local

databases.¹ At best, highly aggregated average patient care costs can be derived from the nationwide databases. Aggregate data available for this purpose include costs of goods and services, allocated funds, estimated medical care costs, and workload. These totals, averages, and aggregate figures may be useful for some types of health services analyses. In this chapter, we explain the data sources and provide you with an overview of the cost accounting, distribution, and planning systems within VA.

Organization of Volume 4

Chapter One presents an overview of the major costing files and reviews the VA cost accounting and distribution system. Chapters Two, Three, and Four provide data dictionaries and information about data quality for the accounting files (in the Centralized Accounting for Local Management [CALM] system, Financial Management System [FMS]) and Cost Distribution Report (CDR) files of most use to health services researchers, similar to the formats of Volumes II and III.

The last two chapters go beyond what we presented in Volumes II and III. Chapter Five discusses the procedures used in VA for allocation of funds and for computing charges for cost recovery. The Resource Allocation Methodology (RAM) was used between Fiscal years 1985 and 1990 (FY85-FY90) and the Resource Planning and Management (RPM) system recently was approved for implementation in FY94. [Note: At the time this Volume was being edited for the Internet (April, 1997), the RPM system was being replaced by the VERA system. We have not included any documentation related to VERA in this version of Volume IV.] Determining charges for medical services has been necessary for many reasons; Medical Care Cost Recovery, responsible for charging non-federal insurers for patient care, is the most recent and visible program. This chapter discusses the implications of using the VA accounting and CDR data in this process and adds a note on VA plans to provide patient-specific costs.

¹ Patient-specific costing is in the early implementation stage in VA, through a system called the Decision Support System (DSS) (if you have access to the VA intranet, more information on DSS is available at <http://152.130.48.5/fiscal/dss/general.htm> and at <http://152.128.2.7/dss/dss1.htm>). The system has been purchased by VA; As of March, 1997 not all stations have implemented DSS; in addition, data on the patient level will be available only locally. Until patient-specific costing is available, researchers who want to undertake cost analyses should be familiar with the nationwide databases and the caveats associated with its use.

Chapter Six, Using VA Nationwide Costing Data, provides some ideas and tools for using the information available. The CDR, which VA uses for budgeting and resource planning, may be somewhat useful if the facility or major patient care categories are the units of analysis. It is of limited use to health services researchers who must have patient-specific costs, as the data have not been validated. In addition, its level of aggregation is so high that it can provide misleading information. Therefore, we attempt to provide you with tools that might better allow you to estimate costs, utilizing accounting as well as CDR files. This chapter also provides information useful to health services researchers who will need to monitor costing data during the course of a study.

A perfunctory overview of the costing files and the costing system within VA will help you to put into context the technical information that is presented in the remaining chapters.

VA Costing Files at Austin Automation Center (AAC)

Major Costing Files

In order to access the costing files at the AAC, you must have applied for an account, as described in Volume 1, Chapter 2. The following is a list of Functional Task codes that you may wish to submit on your Time Sharing Request Form depending on your needs:

Centralized Accounting for Local Management, CALM

CALM Inquiry/CONPRD.CLM (no data entry): 104BB27

CALM Reports through RSD/WERD: 104FF09

Cost Distribution Report, CDR

Review CDR data (include OLQ): 110XX02

Read Only Access to Online CDR Reports: 110XX03

Financial Management System, FMS

FMS Read (only for your station): 104FF10

FMS Reports available to RSD/WERD: 104FF09

Automated Allotment Control System, AACS

AACS Analysis: 110FF01

If you need to distinguish ongoing ("recurring") funding allowance from single-time ("non-recurring") funding, request AACS access. This is less readily granted, and requires the signature of your medical facility director.

Automated Management Information System, AMIS

Review Station AMIS Reports: 104GG 10

If you will need bed occupancy or average daily census in your work with costing data, you may wish to request access to the "AMIS" database.

KLFMENU

Medical Data / Reports, KLFMENU: 110TT02

In this volume, we discuss use of CDR, CALM, and FMS equivalents. If you need help from the AAC in working with these files, you may call specific help desks at the following numbers:

Main Austin Help Number: (512) 326-6780 (will provide menu of options)

AMIS: Choose Medical Help Desk from the Main Austin number.

AACS: Choose the Fiscal Help Desk from the Main Austin number.

CDR: (512) 326-6382 Charles Lee

DSS: (512) 326-6030

FMS HELP DESK: (512) 389-5600

There are several files at the AAC that provide cost information. Prior to FY 1994, there were files within the Centralized Accounting for Local Management (CALM) system. Many of these files are still available for historical, longitudinal analyses. The CALM system generated reports as data files that were organized and identified numerically. For research purposes, the CALM 887 (FMS equivalent identified as RPEOOCV) and CALM 830 (FMS equivalent identified as RGLCRBV) Management Control Report files are most relevant, although we discuss uses of the CALM 820 Report file (FMS equivalent identified as RBEACCV) for data monitoring (Chapter Five). The CALM 820 report file produced daily and monthly reports of accounting transactions, while the 887 and 830 were summary monthly, quarterly, and annual reports. CALM 887 recorded obligations (commitments to use funds) by fund control point, a categorization used to track and put ceilings on expenses and services (in accounting terminology these quarterly and yearly ceilings are akin to the budget); most

control points are assigned by the local facility for a specific type of expense or service. CALM 830 recorded the actual expenditure of funds (in accounting terminology this is the expense statement) by cost centers and sub-accounts. Cost centers and sub-accounts are standardized across sites; cost centers are generally the local departments or functional areas (clinical or administrative services such as Pharmacy or Nursing Service), while sub-accounts further classify the nature of the expenditure made (for example, prescriptions, telephone, or registered nurses). When cost centers and sub-accounts appeared in the CALM 887, they were used to record obligations, whereas when they appear in the CALM 830, they were used to report expenditures. The implementation of FMS started in FY 1994. All stations were converted by FY 1996. There are FMS equivalents for most CALM-related variables and reports. Familiarizing yourself with the CALM variables and reports will assist you in understanding the FMS-equivalents.

The other major files providing data for cost estimation are the Cost Distribution Report (CDR) files, which contain information about the estimated distribution of expenditures in the cost centers to "Cost Distribution Accounts" (major medical programs and expensive or special interest programs) and to "Specialized Medical Programs" (programs of special interest to VACO Services). The major CDR file (the "detail" file) provides estimated summary Full Time Equivalent Employee (FTEE) information, personnel cost, and all other cost information for each Cost Distribution Account, overall and by cost center. In addition, this CDR file supplies "workload" data (number of days, clinic stops, or procedures in a given period) and average cost per unit of service for each Cost Distribution Account. This file is used to estimate the average costs of patient care for budgetary planning and implementation. Another CDR file (the "jurisdictional" file) contains details about estimated distributions from cost centers and selected sub-accounts. Here, the data are sorted by cost center and sub-account, and detail how the expenditures of each cost center and sub-account are spread across the cost distribution accounts. Samples of these reports can be found in Appendix A.

FILE STRUCTURE

For CALM, FMS, and CDR, each relevant file and the variables it contains are described in Chapters 2, 3, and 4. None of the data files are regularly stored at the AAC in SAS format; however there are sample programs (shells) in a sub-account of our

special account at the AAC that will create SAS files for your use; they are in the partitioned data set, RMTPRD.HSR.COSTSHEL. [Chapter 3 of Volume I](#) of this Resource Guide explains how to use the AAC system and this account.²

CALM, FMS, and CDR files are national files, with CALM and FMS files sorted in medical facility (station) number order, while CDR files are sorted first by region and district, then by station within each district. Within each station, files are organized in their report format, sorted or otherwise organized by the category of primary interest in the individual report. The chart below summarizes the overall organization of these files and describes the available variables (marked as "Present" when available). This chart is provided to depict the common and unique data elements; the meaning of the elements is explained in detail in Chapters 2, 3, and 4.

Description	CALM 887: Obligations	CALM 830: Expenditures	FMS FMSTODOR & OBLOE FILES	CDR DETAIL Estimated medical program costs	CDR JURISDICTIONAL: Cost center and sub-account distributions to medical programs
SORT SEQUENCE	STATION * YALD CODE * FUND CONTROL POINT * COST CENTER * SUB-ACCOUNT	STATION * APPROPRIATION * SECTION * PART * COST CENTER * SUB-ACCOUNT	STATION * BUDGET FISCAL YEAR * (ADDITIONAL INFORMATION IN FMS CHAPTER)	REGION * DIST * STATION * COST DISTRIBUTION ACCOUNT * COST CENTER	REGION * DIST * STATION * COST CENTER * SUB-ACCOUNT * COST DISTRIBUTION ACCOUNT
VARIABLES:					
Region	-	-	-	Present	Present
District	-	-	-	Present	Present
Report Identification Number ("TYPE")	Always M	Always G	-	-	-
Facility Type	-	Present (VA station)	-	Present (VAMC)	Present (VAMC)

² In naming the variables, we have used the variable names used in the Patient Treatment File (PTF) for facility and region, and the naming conventions of Larry Bettes (Office of Resource Management, VACO) for the CDR and Larry Paul (Chief of Fiscal Service, Oklahoma City VAMC) for CALM. For consistency within this volume, for variables in common between CDR and CALM, we chose the naming convention that conveyed the most meaning (e.g., COSTCTR, not CC). If you are consulting your Fiscal Service, you may wish to change your programs to reflect their conventions.

Description	CALM 887: Obligations	CALM 830: Expenditures	FMS FMSTODOR & OBLOE FILES	CDR DETAIL Estimated medical program costs	CDR JURISDICTIONAL: Cost center and sub-account distributions to medical programs
		type)		GROUP)	GROUP)
Facility Number	Present	Present	Present	Present	Present
Facility Name	-	Present	Present: OBLOE	-	-
Fiscal Year of Report	Present	Present	Present	Present	Present
Month of Report	Present (End of year is 09)	Present (End of year is 09)	-	-	-
YALD (Year, Appropriation, Limitation, Department) Code	Present	-	Fund information: FMSTODOR Fund & Limitation info.: OBLOE	-	-
Appropriation Code	Present (Part of YALD Code)	Present	same as FMS YALD info.	-	-
Section	-	Present: Select 1,2,or 3 for every analysis	-	-	-
Part	-	Present: Select 'A' for only non-asset acquisition data, 'B' for only assets acquisition data	-	-	-
Fund Control Point Number	Present	-	information in variable called Account Classification Code: OBLOE	-	-
Cost Center Number	Present (Obligated Funds)	Present (Expended Funds)	Present	Present (Distributed Funds)	Present (Distributed Funds)
Cost Center Name	-	-	Present: OBLOE	Present	Present
Sub-account Number	Present (Obligated Funds)	Present (Expended Funds)	Present	-	Present in aggregated form (Distributed Funds)
Obligations for Current Month	Present	-	Present: FMSTODOR	-	-
Obligations for Current	Present	-	-	-	-

Description	CALM 887: Obligations	CALM 830: Expenditures	FMS FMSTODOR & OBLOE FILES	CDR DETAIL Estimated medical program costs	CDR JURISDICTIONAL: Cost center and sub-account distributions to medical programs
Quarter					
Obligations for Fiscal Year to date	Present	-	Present: FMSTODOR	-	-
Subsequent Month Obligations	Present	-	-	-	-
Fiscal Year Employee Hours to date	-	Present	Present: FMSTODOR	-	-
Fiscal Year Total Payments to date	-	Present	Present	Present	Present
Current Quarter Hours to date	-	Present	Present: OBLOE	-	-
Current Quarter Payments to date	-	Present	Present: OBLOE	-	-
Number of FTEE	-	-	-	Present	Present
Personnel (Personal Service) Distributed Costs	-	-	-	Present	Present
All Other Distributed Costs	-	-	-	Present	Present
Units of Service (Workload)	-	-	-	Present	-
Unit Cost for Facility	-	-	-	Present	-
Unit Cost for Facility Group	-	-	-	Present	-
Unit Cost for all VAMCs	-	-	-	Present	-

CALM end-of-year raw data files are guaranteed to remain available for the three years prior to the current fiscal year; monthly files are available for up to 18 months. CDR data from FY89 are available at Austin; after FY94 the most recent five years will

be available for use at any given time. (Monthly files back to 1989 are currently available as well; however, the AAC is committed to maintaining them for only 6 months.) FMS files of interest have an indefinite retention period at the time of this writing (June, 1997). File structure and most variables tend to remain stable over the years. However, Fund Control Points, Cost Distribution Accounts, and Specialized Medical Programs are updated annually; programs are sometimes shifted from one category to another, added, or discontinued. In addition, there have been some additions and deletions to the cost center and sub-account categories.

We are aware that many users will want to access files from prior years as well. Our documentation covers the databases and any changes in recent years (from FY90 for CALM files, and from FY89 for CDR files).³ We have been able to locate copies of the CALM 830 files back to FY84; access by using RMTPRD.MED.CONPRD.CLM.CLM830.SEPyy, where yy are the fiscal years 84-92. There are several other avenues to exploring fiscal data at Austin.

Some management reports may be of interest to you: in DMS.ACMT TSO, enter FISCAL at the READY prompt to see the Fiscal menu. The following three menus are in the process of development and were designed to aid resource planning and management in local facilities. In DMS.ACMT TSO, enter KLFMENU to get tailored reports and prompts for customized reports regarding costs, workload, and patient-specific RPM categories and costs from Boston Development Center files; and enter VAPMS for a variety of VHA and VBA (Veterans Benefits Administration) aggregated rates and statistics. In WYLBUR (either DMS.AUSTS or DMS.ACMT) enter X RD4 to get patient tracking, clinical record, and various reports useful to planners in Region 4. We standardized the variable names for our shells; you should expect variance from other sources on variable naming conventions.

³ Changes in CDR accounts from FY86-FY92 are documented in Kashner, Kolodner, and Metzler, "Assessing Treatment Costs in Department of Veterans Affairs Medical Centers", unpublished 1993 manuscript. Relevant portions of that report are included as Appendix E in this volume.

Online Policy Documentation

As individual files and variables are explained in Chapters 2 and 4, references to the formal VA policies and procedures are given. The majority of references are to MP-4, Part V, Chapter 12 and 14. These two particular MP-4 chapters have been officially rescinded (because of the implementation of FMS) and are no longer available from the BOOKMGR on-line system at Austin or current VA web pages. If you need to reference them they may be available from your VAMC Fiscal Service. If not we have obtained Microsoft Word versions of these two chapters. Due to the size and complexity of the tables contained in the manuals we are not able to include them as a reference on the WEB, but we will make them available to those interested on disk or by FTP. If you need them you can contact Ralph Swindle, Ph.D.

In previous editions we have included information about the BOOKMGR system at Austin. We do so here with the caveat that approximately 70% of the finance-related documents available on the BOOKMGR system are now available on the Internet as well. We strongly suggest that you use the Internet to access Office Of Financial Management (OFM) Directives. The address is given below. If you see a document of interest listed below that is not posted to the Web then at the TSO Ready prompt, enter the command, **BOOKMGR**. You will see a list of various kinds of "shelves" you can access. You can move through the lists by using <ESC> 8 for forward motion and <ESC> 7 for backwards motion. Enter / (a slash) to the left of a shelf you are interested in (for our purposes here, try the shelf named FINANCE). You will see a new list of books. Entering a / to the left of an item will again indicate your desired selection. At tables of contents, you can look at various sections by selecting what is called a "topic" (table of contents items by name or number), or you can perform simple searches for words or phrases. (By simple, we mean that: the words "or" or "and" are treated as text, not as logical search criteria.) Both activities use the menus on the top of your screen that are accessed by entering <ESC> **H**, then tabbing to the menu item you want. The BOOKMGR system also has a very well documented Help system, also available at the top of the screen. If you wish to print one or more sections, use the Services menu. We recommend Copy over Print because the print job is carried out at Austin and there is a time lag between the

print request and receiving it at your station. Select Copy (enter 1), on the next screen select Topics only (enter 1), and specify the topic(s) you want by name or number (e.g., 12D.02). When you press ENTER, a message will appear at the bottom of the screen similar to:

Topics were copied to data set: 'your_id.IBMBK.bookshelf_name.book_name.COPY'.

You should then be able to download this data set using your usual download method (BLAST or FTP - See Vol. I - Chapter 5 for additional information). Note that any future sections that are copied from this same BOOK will be appended to the data set listed in the message, unless the data set is uncataloged and deleted.

Leaving Bookmgr is a process of entering <ESC> 3 and responding that you really want to exit (usually by entering a 1) from your book, from the manuals, and from Bookmgr itself.

Unfortunately, at the time of this writing the type of documentation that was available for CALM has not yet been developed for FMS. We have attempted to document how to access CALM-like data using the newer FMS files. Chapter 3 presents information related to FMS.

Another source of documents related to the VA is the on-line VA Directives Management System (DMS) at <http://www.va.gov/publ/direc/index.htm> . This site contains links to Office Of Financial Management (OFM) Directives (<http://www.va.gov/publ/direc/finance/finance.htm>). The OFM site contains 70% of the finance-related documents that are available from the BOOKMGR system at Austin. The majority of the documents NOT found on the Internet are Office of Financial Management Bulletins from 1993 to 1995. Also, it appears as though there is a slight lag time between a new Bulletin being posted to the BOOKMGR area and it's appearance on the web. The following is a list of documents found on the BOOKMGR FINANCE shelf, but not found on the Web (as of 5/14/97).

___ @CKZD@@ VA Dir. 4540. Financial Reports and Statements 96/04/23
___ @COFD@@+ VA Directive 4668: Liabilities 97/04/16
___ F3G3B@9 93G3.36. Sun. Prem. Pay for Per. of Leave 94/10/05
___ F3G4B@L 93G4.12. Agent Cashier Advance Accounts 94/10/14
___ F3G4B@M 93G4.13. Tax Identification Numbers 94/10/14
___ F3G4B@N 93G4.14. Annual Rpt. of Agent Cashier Deposits 94/10/14
___ F3G4B@O 93G4.15. Prompt Paymnt. Corrective Action Plan-Qtrly. 94/10/14
___ F3G4B@P 93G4.16. Prompt Paymnt.Rpt.- Add. Penalties 94/10/14
___ F3G4B@Q 93G4.17. Annual Rpt. of Agent Cashier Deposits 94/10/14
___ F4G1B@B 94G1.2. CALM Trans. Codes 94/10/05

___ F4G1B@C 94G1.3. Improving Cash Mgmt. at Local Facilities 94/10/14
 ___ F4G1B@D 94G1.4. EOFY PP-19 OCT.1 PAYROLL CHARGES 94/09/29
 ___ F4G1B@J 94G1.10. MCCR Sept. Accrual/Split Pay Per. 94/09/14
 ___ F4G1B@K 94G1.11. CALM Proc. Prob. for PAID Adjs. 94/09/14
 ___ F4G2B@A 94G2.1. Chg. in BOC 2101 & Est. BOC 2105 94/09/30
 ___ F4G2B@B 94G2.2. Establish New Sub-account 8085 94/09/30
 ___ F4G2B@E 94G2.5. FMS WIP Coding Req. & Proc. for Rec. 94/09/30
 ___ F4G2B@F 94G2.6. Incr. of Threshold for Non- Expnd. Property 94/09/30
 ___ F4G2B@G 94G2.7. Incr. of Thres. for Non-Expnd. Prop. & BOC 94/09/30
 ___ F4G2B@H 94G2.8. Year-end Financial Rpts. & Stmt. 94/09/30
 ___ F4G2B@I 94G2.9. Budget Code 2699 94/09/30
 ___ F4G2B@K 94G2.11. Cost Trans. From Payroll Anal. Acct. 1128 94/09/30
 ___ F4G2B@L 94G2.12. Year-end Financial Rpts. & Statements 94/09/30
 ___ F4G3B@A 94G3.1. Instr. for Recording Time off as an Award 94/09/14
 ___ F4G3B@B 94G3.2. Interest on Backpay 94/09/14
 ___ F4G3B@C 94G3.3. New Stat. Assg. & Tele. Schedules 94/09/14
 ___ F4G3B@D 94G3.4. OLDE Instrs. to Input Gen. Union Dues Inc. 94/09/14
 ___ F4G3B@E 94G3.5. CFC codes 94/09/14
 ___ F4G3B@F 94G3.6. Freq. Asked Ques. about Mil. Ser. Dep. 94/09/14
 ___ F4G3B@G 94G3.7. Interest on Backpay 94/09/14
 ___ F4G3B@H 94G3.8. '94 Federal Tax Formula 94/09/14
 ___ F4G3B@I 94G3.9. Special End of Calendar Yr. Coding Reqs. 94/09/14
 ___ F4G3B@J 94G3.10. Garnishment of Fed. Empls. Pay 94/09/14
 ___ F4G3B@K 94G3.11. Locality Pay 94/09/14
 ___ F4G3B@L 94G3.12. Req. for Info.-Fee Basis Nurses 94/09/14
 ___ F4G3B@P 94G3.16. Post '56 Mil. Ser. Deposits (MSD) 94/09/14
 ___ F4G3B@R 94G3.18. Req. for Waiver of Sal. Overpay. 94/09/14
 ___ F4G3B@S 94G3.19. Interest on Backpay 94/09/14
 ___ F4G3B@T 94G3.20. Earned Income Tax Credit 94/09/14
 ___ F4G3B@U 94G3.21. Cost of Living Adj. for CSRS & FERS 94/09/14
 ___ F4G3B@V 94G3.22. Nurses Org. of VA Req. for Payroll Allmt. 94/09/14
 ___ F4G3B@3 94G3.30. Post 1956 Military Service Deposits (MSD) 94/12/23
 ___ F4G4B@@ 94G4. Fiscal Finance Officers' Reminder 94/10/17
 ___ F4G4B@B 94G4.2. IRS Form 1099-Misc Reporting 94/10/26
 ___ F4G7B@Q 94G7.17. Revised DOJ Instructions 94/09/14
 ___ F4G7B@S 94G7.19. Centralized A/R Sys. Cost Rept. 94/09/14
 ___ F5G1B@A 95G1.1. Accounting for ADP Procurements 95/01/13
 ___ F5G1B@L 95G1.12. Chart of Operating Accounts 95/10/04
 ___ F5G3B@B 95G3.2. Fed. Income Tax W/H Formula Eff. 1-1-95 95/01/13
 ___ F5G3B@C 95G3.3. Family Friendly Leave Act 95/03/23
 ___ F5G3B@D 95G3.4. Deferment of TSP Fr. NY City Tax. Wages 95/02/09
 ___ F5G3B@F 95G3.6. Automation of Comm.& State/Local Tax Garn. 95/03/17
 ___ F5G3B@H 95G3.8. Interest on Backpay 95/04/07
 ___ F5G3B@I 95G3.9. Deleting Earned Income Tax Credit (EITC) Info 95/05/16
 ___ F5G3B@J 95G3.10. Proc. TSP Contr.- Emp. Ret. fr. Mil. Duty 95/07/03
 ___ F5G3B@K 95G3.11 Manual Adjustments - Retention Allowances 95/07/21
 ___ F5G3B@M 95G3.13. Automation of Family Friendly Leave 95/09/28
 ___ F5G4B@A 95G4.1. Int'l. Treas. Gen. Acct.(ITGA) 95/05/15
 ___ F5G4B@B 95G4.2. AMERICAN EXPRESS CASH LIMITS CHANGE 95/06/30
 ___ F7A1B@D+ 97GA1.4. Off-the-Shelf Software Capitalization 97/04/11
 ___ F7A1B@F+ 97GA1.6. Trust Real Property General Ledger Accounts 97/04/28
 ___ F7A2B@C+ 97GA2.3. Rvsd. Computation of Aggregate Disp. Earning 97/03/07
 ___ F7A2B@D+ 97GA2.4. Employee's Share of Health Insurance 97/05/09
 ___ MDA@@@@ MP-4, Part I, Forward 93/09/22
 ___ MDE@@@J@ MP-4 PT V CH 10. Centralized Acctng Sys for Constr. 93/11/09

VA Cost Accounting and Distribution Systems

To effectively use VA fiscal and cost distribution data for health services research, it is helpful to know about the systems that are used to allocate, monitor, and disburse funds, and to distribute the costs across medical care programs. Federal appropriations, with Congressional limitations on the use of the funds, are made to VA and then distributed to local facilities. All VA facilities use an accrual, rather than cost, basis in their accounting to record and track transactions from allotment to disbursement of funds: the accrual method reserves (accrues) funds when goods are received or services are rendered rather than when disbursements are made. After expenditures are made, whether for personnel, supplies, equipment, or space, costs of each medical care program are estimated. These systems are described in the following sections, which focus on (1) the funding process, (2) expenditure procedures, (3) the distribution of costs to medical care categories, and (4) distribution-based budgeting within VA.⁴ Figure 1 provides an overview of the process and definitions of key terms.

⁴ In VA, major and minor construction programs are in a different accounting system than medical care. This system, Centralized Accounting System for Construction Appropriations (CASCA), is not covered in this volume. CASCA has been converted to the Financial Management System (FMS). While CALM has also been converted to FMS, the construction program remains a separate function with its own structure. If you need to have expenditures for program start-up costs, only rentals and minor renovations can be tracked through the medical care cost accounting and distribution systems. While these capital expenditures are not included in CALM, facility-wide depreciation is calculated according to standard formulas and appears in the CDR.

Figure 1. Cost Accounting and Distribution to Medical Care Programs

Congressional
 Appropriation to
 Office of Management
 and Budget
 ↓
 Apportionment to
 DVA Office of
 Fiscal Management
 ↓
 Allotment to
 Veterans Health
 Administration
 ↓
 Allowance to
 Local VAMCs
 ↓
 Control Point
 Cost Ceiling
 ↓
 Cost Center
 Expenditure
 ↓
 Cost Distribution
 to Cost Distribution
 Account
 ↓
 Estimation of Future
 Medical Care Expenditures
 for RAM/RPM

Appropriation: Congressional authority to obligate and spend Federal funds

Appropriation: Congressional authority to obligate and spend agencies with specified time periods

Advice of Allotment: Formal notice of amount, limitation, and time period of the allotment to VA administrations, inc. VHA

Target Allowance: Amount, purpose, and time period of the allowance to local VAMCs by limitation and analysis account

Analysis Account: Further restriction on the purpose of the allotment within each limitation

Control Point: Organizational entity that is assigned the responsibility to control obligations

Obligation: Commitment to spend funds on a specified service or good, made by control point official within the limitations and ceilings imposed upon use of the dedicated funds

Cost Ceiling: Maximum amount of the obligations within a specific control point for a specific time period

Cost Center: A clinical or administrative service to which obligations are credited and expenditures are debited

Sub-account: A specific category assigned to each good and service, classifying control point obligations and cost center expenditures

Cost Distribution Account: A specific medical program, for which cost center service chiefs estimate costs as percentages of their total cost center expenditures

Unit Cost: Estimated average cost per unit of service, derived from total estimated cost distribution account costs and patient "workload" (e.g., bed days of care, outpatient visits)

RAM (Resource Allocation Methodology) and RPM (Resource Planning and Management): Methodologies to estimate future target allowances for local VAMCs.

The Funding Process

The Appropriation

Congressional appropriations made to governmental agencies, including VA, assign funds to operate agency programs. In addition to being public law, appropriations provide agencies with Congressional authority both to make commitments to spend ("obligate") and to disburse ("expend") federal funds for particular purposes. To ensure that the rate of expenditures of these appropriations is consistent with the President's overall financial plan and budget, the Office of Management and Budget (OMB) apportions the appropriated funds to federal agencies. The OMB typically divides the Congressional appropriation by a specific time period, most often into three-month intervals corresponding to quarters in the fiscal year. Agencies must submit a request to the OMB for the funds to be apportioned. Until apportionment by the OMB, agencies have no authority to obligate or expend funds. Monetary disbursements for the majority of government agencies, including VA, are made out of the Treasury. By issuance of a formal "warrant," showing the amount to be credited to the appropriation account on behalf of VA, the Treasury officially releases funds to VA. (Appropriation information in CALM was contained in the YALD or Approp variable. In FMS, appropriation information is contained in a variable called Fund.)

VA/Field Facility Distribution

After receiving the warrant, the funds are controlled by VA. The Office of Finance and Information Resources Management assumes responsibility for allotment across VA administrations, including the Veterans Health Administration (VHA) that administers the VA medical center system. The apportioned appropriation funds are allotted through a form issued by the Office of Finance, the "advice of allotment." The advice of allotment provides the formal notice to the administration heads (allottees) within VA of the dollar amount, purpose ("limitation"), and time period of the allotment. A limitation indicates how the funds are to be used; the most frequently used limitations are for salaries and other facility operating costs (limitation code .001), and for travel for non-medical purposes (limitation code .007). (Limitation information in CALM was

contained in the YALD variable. In FMS, limitation information is contained in the OBLOE file in a variable called Fund.) Funds for medical care are further restricted at a level known as the analysis level, which direct the use of funds within a particular limitation. For example, funds allotted under analysis account .24 restrict the category of salaries and facility operating costs (the .001 limitation code) to Community Nursing Home Care. (Analysis level information in CALM was contained in the YALD variable.).

At the next step, the VHA allotment is divided, and allowances are issued to individual medical facilities by the Office of Finance. The "target allowance" identifies funds by limitation and analysis account. This budget plan for each facility is recorded in the Automated Allotment Control System (AACS); funding adjustments are made to the target allowance in AACS throughout the year. (Early FMS documentation suggested that AACS would be retained and that an interface would be built between FMS and AACS (Introducing FMS, April 1992)). The funds are posted (made available) to the general ledger of each medical center. At this time, local facilities may exercise some control in handling the allowance within the given limitation and analysis level restrictions.

To control how funds are obligated and expended, each VAMC Fiscal Service assigns "control point" numbers to organizational entities representing specific kinds of expenses or services (for example, Pulmonary Function within the Medical Service). (The equivalent to control point numbers in FMS are Account Classification Codes). In order to stay within their allowances, facility directors assign cost ceilings which limit the funds available for any given fiscal period, typically each quarter of the fiscal year. A control point and its associated cost ceiling represent a dedicated unit of funding for a particular purpose; formally it is in effect for one fiscal year. It is important to note that the AACS issues allowances that are either ongoing ("recurring") or single-time ("non-recurring"). At the local level, the distinction does not need to be maintained. So long as the recurring and non-recurring allowances are within the same appropriation, limitation, and payroll analysis code (when applicable), they may be placed in the same fund control point and the allowed amounts used interchangeably.

Most fund control points are established and assigned by the local fiscal service to meet facility needs. However, some control point numbers are standardized across medical centers or reserved for a particular use. (The subsequent text refers to control

point number used in CALM files. Please see Chapter 3 on FMS for updated information on Account Classification Codes). For example, control points 001 to 017 are retained for "Personal Service" (personnel) expenditures across VA and may not be used by the local facility for any other purpose. In contrast, a "nationally standardized" control point can be assigned to a specific program-level cost; these numbers must be used and may not vary by facility. For example, Control Point 810 is reserved in all VAMCs for the recurring personnel costs of Substance Abuse Enhancement Programs. Standardization of specific control points across facilities enables a central administration (such as VHA) to compile a nationwide report of the status of the funds mandated for a particular use and designated by a standardized control point. Standardized control points are established by Congressional, OMB, or VA Administration (VHA, for example) directives and must be renewed each fiscal year. Specific ranges of numbers are reserved for standardized uses by the various Administrations within VA. The local facility does not have authorization to assign a use to a control point in the reserved standardized ranges (even if it is not in use in a particular year).

Obligation and Expenditure Tracking

Obligating Funds

A basic premise of government accounting is that when obligations are controlled by cost ceilings and other limitations, overspending of allocations is less likely to occur. An obligation is a commitment of funds for a specific purpose. The OMB defines obligations as the dollar amount of orders placed, contracts awarded, services received, and other transactions during a given period that will require payments. Examples of obligations are commitments for employee salaries and travel expenses, and purchase orders for goods and services. The amount of an obligation may differ from the final expenditure once a good or service is actually delivered and invoiced.

The Centralized Accounting for Local Management (CALM) system and Financial Management System (FMS) are the computerized accounting systems that document the flow of funds; they track obligations and expenditures from the initial appropriation. The CALM system has been completely converted to FMS.

Funds are obligated to control points (or account classification codes) when purchase orders are placed or commitments made. These obligations are estimates of what the actual costs will be once the expenditure is incurred. The control point obligations entered into the system are managed by control point officials within the local control point program, who approve all control point obligations and establish controls to prevent cost ceiling overruns. The control point officials may obligate funds meeting the limitation and analysis restrictions in the target allowance and its amendments during the year; they notify Fiscal Service of all obligations made involving their control point. (Fiscal Service staff handle these responsibilities in some medical facilities.) Monthly and end of year obligations, as corrected to reflect actual costs once these are recorded, are reported in the CALM 887 report (the FMS version of this report is called RPEOOPV).

Accounting staff handle the distribution of these obligations to nationally-standardized cost centers, sub-accounts, and payroll analysis accounts within CALM / FMS. Cost centers typically represent specific clinical or administrative services (such as Medical Administration Service or Social Work Service). Sub-accounts specify the nature of the obligation and are used to classify the use of funds within each cost center. The first two digits of the sub-account (also known as object classifications) indicate the general nature of the obligation, for instance, personnel-related costs, contractual services, asset acquisition, etc. The remaining digits (minor sub-accounts) classify obligations in more detail. For example, within the object classification, Personal Services and Benefits, minor sub-accounts denote specific occupational categories, such as physical therapists or psychologists. Payroll analysis accounts define the type of compensation or benefits provided (e.g., regular pay, overtime pay, etc.).

Recording Expenditures and Disbursing Funds

Once the good or service represented by an obligation is received and its invoice approved, the expenditure is entered into CALM as an actual cost and listed in the CALM 830 report (the FMS name for this report is RGLCFBV). CALM 830 reports include only these actual expenditures. When these expenditures are recorded, the corresponding obligations are replaced by these actual costs. (In accounting terminology, the obligation is liquidated.)

As a result, end of year reports from CALM 887 (RPEOOPV) and CALM 830 (RGLCFBV) are not identical. The end of year CALM 887 data files will reflect actual costs when those have been recorded, but will retain obligation, rather than expenditure, amounts for obligations that have not been liquidated. These obligations remain as the estimated costs for goods and services that been received and approved by year end. In a similar manner, the expenditures in the CALM 830 report reflect costs not only for current year obligations but costs that were the result of obligations made in the prior year for goods and services that were not received or invoiced until the new fiscal year.

Disbursements in VA are payments made by U.S. Treasury check for operations, services, goods, and other obligations. A request for payment is sent via a network of disbursing centers and regional offices throughout the country to the Treasury, which makes the actual disbursement of money by issuing a check. The Treasury's central accounts are then updated and a report is provided to the local Fiscal Officer for whom the Treasury disbursed the money. Minor cash disbursements are made by cashiers from funds provided by the disbursing center; these funds are replenished based on reimbursement vouchers that are recorded into the appropriate CALM 830 cost centers and sub-accounts.

Distribution to Medical Programs

Distribution of Funds from Cost Centers to Medical Programs

The next step in the VA costing system augments the accounting procedures. As stated above, CALM/FMS cost centers are organized by service, for example, Psychology Service or Engineering Service. All provide direct and/or indirect services to patients within the facility's various medical programs. Medical programs combine the activities of staff from several departments and require supplies and services from other departments. Medical programs are VA and non-VA general and specialty bed sections, outpatient clinics, other care categories (for example, operating and recovery rooms), and other miscellaneous benefits and services.

Cost estimates for medical programs, rather than cost centers, are needed for planning and budgeting in VA. These cost estimates are derived by distributing the expenditures of each cost center across the medical programs. The Cost Distribution

Report (CDR) records these distributions. Medical programs have been assigned to Cost Distribution Accounts; these accounts combine functional groupings of the bed sections (functional wards or units) and outpatient clinic stops used in the Patient Treatment File (PTF) and Outpatient Care (OPC) databases (see Chapter 3 and Appendix C). For example, the two inpatient surgical Cost Distribution Accounts (Surgical Intensive Care (ICU) and all other surgical bed sections) combine 14 surgical bed sections.

The cost center service chiefs estimate the proportions of the total costs (personnel and all other costs) and of FTEE for their cost center which are used by the various medical programs and report them to the facility's CDR Coordinator. For example, Library Service might decide that 10% of its costs were expended on behalf of the General Medicine Inpatient program on the basis of facility proportionate workloads, library sign-outs, recorded staff time, or some other procedure used to arrive at the percentage distributions across Cost Distribution Accounts.

As part of the same distribution estimation procedure, medical programs are grouped into major medical program categories (e.g., inpatient medical, surgical, and psychiatric programs; ambulatory care; and non-VA medical care) for cost estimates of the indirect costs for research, education, administration, building management, and engineering. Equipment and building depreciation are calculated from facility-level construction and accounting information and distributed on the major medical program category level as well.

Deriving Units of Service from Medical Program Workload

The medical programs provide monthly reports of their "workload" (the number of patients treated during the month on a per-day, per-procedure, or per-outpatient clinic stop basis). For example, computerized counts of the number of patient bed days in all bed sections included under the General Medicine Cost Distribution Account are sent to the Automated Management Information System (AMIS) at the Austin Automation Center (AAC) at the end of each month. (Note that AMIS reports monthly facility-level current bed days of care, while the PTF reports the patient-level total bed days of care at the time of discharge.)

Combining Percentage Distributions and Units of Service

The percentages reported by service chiefs, the corresponding costs in CALM 830 (RGLCFBV), and workload, are used to create the CDR. Each cost center's costs, as recorded in the CALM 830 report, are multiplied by the percentage distributions to derive total costs for each medical program. For example, if the Library Service has total personnel services costs of \$200,000 each year and the Library Service Chief decides that 10% of its personnel cost is on behalf of the General Medicine Inpatient program, then \$20,000 from Cost Center 226 (Libraries) will be distributed to Cost Distribution Account 1110 (Inpatient General Medicine). Similarly, the Library Service Chief might decide that 10% of its non-personnel costs of \$150,000 were on behalf of Inpatient General Medicine and distribute that amount to Account 1110. (Because these distributions are decided upon by service chiefs [or, in some VAMCs, fiscal office staff], the bases for allocations may not be uniform across facilities.)

The patient workload for each program is designated as the total "units of service" within each Cost Distribution Account. For example, Inpatient General Medicine might have an AMIS-reported workload of 20,000 patient bed days each year, which is recorded as the total number of units of service.

A per-unit average cost is derived by dividing total distributed costs by the units of service reported by the medical programs within each Cost Distribution Account. (Total costs for a Cost Distribution Account are the sum of all cost centers' estimated total personnel and all other costs.) To return to the Library example, the per-unit average costs of Library Service would be $(\$20,000 + \$15,000) = \$35,000$ total costs, divided by 20,000 patient bed days, or \$1.75 for the per-unit average cost of Library Service in Inpatient General Medicine.

The CDR also reports costs in nine Specialized Medical Programs, programs or service of special interest to a particular Service at VA Central Office, for example Hospital Based Home Care, or the recently-added inpatient and outpatient HIV/ARC/AIDS services. For these programs, cost center service chiefs are requested to provide actual costs of personnel and all other costs, rather than percentage estimates.

Budget Planning and Implementation

The CDR has been the starting point for budget planning, appropriations, and budget implementation because it is viewed as a reflection of the cost of patient care. The cost distribution accounts' unit cost has been used for per-clinic stop or per-diem costing, even though programs with widely divergent costs are grouped together in the CDR. For example, outpatient individual and group substance abuse treatment are in the same category with the same unit cost. As mentioned above, all surgical bed sections are grouped together, and the operating room costs for all surgical procedures except open-heart surgery are grouped together. As a result, unit costs for neurosurgery or cardiac surgery, for example, would be the same as those for general surgery. Therefore, estimated costs for removing a brain tumor and an appendix are identical in the CDR. Costing for individual programs is thereby misleading.

Prior to 1985, the CDR was used only in the aggregate in budget planning: each medical center received its prior year budget adjusted for inflation and major changes in workload or programs. Since 1985, VA has allocated medical care funds to local facilities based on projected needs as determined by facility case mix and past utilization. Information about facility patients and utilization in past years is used to project future years' costs and to budget most medical care appropriation cost to local facilities. The Resource Allocation Methodology (RAM), used from FY85 through FY90,⁵ relied upon PTF Diagnostic Related Groups (DRGs) and utilization and the nationwide unit costs of the CDR to provide estimates of future facility costs. The Resource Planning and Management (RPM) system, which replaced RAM, utilized only the service chiefs' percentage distributions to the medical care programs in the CDR to create its own facility-specific cost estimates based upon PTF workload and CALM 887 obligations. Patients were placed into categories, based upon DRGs under RAM, or upon severity and resource consumption under RPM. The cost of their service utilization, i.e., bed days of care and/or outpatient clinic stops, was calculated from the average cost per unit of service indicated by the CDR (for RAM) or derived from its percentaging (for RPM).

⁵ FY90 is the date given in the RPM training guide, although other sources indicate that RAM was used for allocation of resources through FY91. RPM was supposed to be implemented in FY91, but was not approved for implementation until the FY94 target allowance/budgetary process

Each facility's budget allocation was calculated using its unique case mix adjustment. Chapter Five explains this process in more detail and discusses the implications of using CDR data for resource allocation under RAM and RPM systems. **Note: At the time of this writing, RPM was slated to be replaced by a new system called VERA in April, 1997.**

Chapter 2. Funds flow and CALM System

Introduction

The introductory chapter of this volume explains the flow of funds within VA and provides an introduction to how the Centralized Accounting for Local Management (CALM) system fits into the overall system. In this chapter we concentrate on the operation of the CALM system. Note: the CALM system has been replaced by FMS. However, the information contained in this chapter will be necessary for conducting historical and longitudinal analyses using the CALM extracts/reports (for fiscal years prior to 1996) and will be useful in understanding the equivalent variables in FMS.

CALM performed accounting and payment functions within VA. CALM operated in conjunction with two other computerized systems within VA: the Integrated Procurement, Storage and Distribution (LOG I) system (for bulk supply and equipment-related costs) and the Personnel and Accounting Integrated Data (PAID) system (for payroll costs).

CALM provided fiscal data through a series of Management Control Reports, stored as databases. We describe here two reports produced by CALM that are particularly useful for health services researchers; they contain fiscal information for all aspects of VA medical care other than construction-related expenditures. "Management Control Report 887: Control Point Obligations" records obligations (funds reserved and committed to be spent for a particular purpose). "Management Control Report 830: Listing of Cost and FTEE by Cost Center, Sub-account, and Analysis Account" reports actual expenditures. This is the primary distinction and link between the two files.

The 887 and 830 reports show cumulative totals for both the fiscal quarter and fiscal year. The 887 report also shows monthly data. The cost data in these two reports (obligations or expenditures) is not patient-specific; it is stored only at the appropriation, station, cost center, and sub-account levels. (The 887 report also stores data by limitation and control point.) Within the two reports, information regarding obligations or actual expenditures is available at several levels.

The 887 Report provides control points, which are a means of controlling and monitoring how funds are distributed and used within local VAMCs. Some control points are nationally standardized or reserved in order to collect the same information across facilities, often at a program-specific level. Not all control points, however, are standardized or reserved--local facilities have the power to establish their own control points to fit their needs. For example, facilities with two substations can assign their own personnel control points to one of them instead of using the standard control point numbers (see MP-4, Part V, 12G.02, d., (2)).

Nationally standardized cost centers and sub-accounts classify the obligations (CALM 887) and subsequent expenditures (CALM 830). Cost centers identify global service units such as Laboratory, Pharmacy, Social Work or Fiscal Service. Sub-accounts further define cost data below the cost center level such as personnel-related costs, contractual services and supplies, and grants and fixed charges within the numerous cost centers. The same standardized sub-accounts must be used when applicable by more than one cost center, for example, 2620, Office Supplies, is a sub-account used for office supplies in many cost centers.

Financial transactions from the various services within the local VAMCs were processed directly into the CALM system by Accounting Technicians using the Integrated Funds Control and Automated Procurement (IFCAP) system (organizational entities within VA other than Veterans Health Administration [e.g., Veterans Benefits Administration] used other electronic means to enter their data into CALM). The information was provided in batch format and transmitted from the field stations (VAMCs and other reporting units such as regional offices) on a daily basis to the Austin Automation Center (AAC). The 887 and 830 Management Control Reports were distributed to the field stations each month on microfiche, typically available after the third day of the following month. The 887 Management Control Report was issued quarterly on hard copy. These reports are also available on-line at the AAC (see appendix on accessing your station's reports at Austin).

The 887 Report, Control Point Obligations, provides a monthly listing of local facility obligations within each station by fiscal control point, cost center and sub-account. The 830 Report data are organized within stations by Congressional appropriation, cost center, and sub-account. Several reports can be produced from this

database by specifying the level of data desired (sub-accounts within each cost center, cost centers combined for each sub-account, and more detailed personnel information), and whether or not the data are acquisition-related (see further explanation below).

Chapter 12 in VA's policy and procedures manual, MP-4, Part V, addresses the Centralized Accounting for Local Management (CALM) system. This part of MP-4 had been officially rescinded, but may still be accessed in Microsoft Word Document format. This documentation was provided to financial managers and delineated the steps taken to produce VA accounting records.

Thirteen variables are available in the 887 Report, four of which are report and station identification information. The other nine variables detail the control points, cost centers, and sub-accounts and their obligations for specified time periods. The 830 Report contains 15 variables of which six provide identification information; the other nine detail cost centers and sub-accounts and their expenditures for specified time periods. Neither Report provides data in SAS format. To create SAS files from the raw data in the two files, refer to the partitioned data set, RMTPRD.HSR.COSTSHEL. End-of-year data are guaranteed to be available at Austin for the previous three years; monthly data are available only for the previous 18 months. We have been able to locate copies of the CALM 830 files back to FY84; access by using RMTPRD.MED.CONPRD.CLM.CLM830.SEPyy, where yy are the fiscal years 84-92. We are also starting our own archive for use by health services researchers; you may wish to create subsets of these full files on your own Austin account. SAS datasets from FY88 on will be available on RMTPRD.HSR.SAS.CLMnnn.SEPyy, where nnn is 830 or 887 and yy is the fiscal year.

Data Quality

Data from CALM generally is regarded as fairly reliable. The GAO assessed the quality of VA's financial management system as of 1985⁶, noting that, "[o]verall, VA has the basics of a sound financial management process for its Central Office operations." The GAO examined both financial and clinical data employed in the VA budgeting

⁶ United States General Accounting Office, Report to the Chairman, Committee on Veterans' Affairs, United States Senate, Financial Management: An Assessment of the Veterans Administration's Major Processes. GAO/AFMD-86-7, June, 1986

process in nine VAMCs and three regional offices. They found that the two major accounting systems - PAID (Personnel Accounting and Integrated Data) for personnel and CALM for non-personnel expenses - basically were sound.⁷ Both systems are based on identical cost center and sub-account levels of aggregation, and generally were found to be "accurate, consistent over time, and comparable across facilities."⁸ They noted one problem in the operation of PAID, stating that a given person could be assigned to only one cost center whereas the individual actually might be working for more than one cost center. (This affects cost center/sub-account information in CALM 830 and 887.) The GAO's major concern about these systems, the backbone of VA cost accounting, was that data are not captured on a more specific level, such as by DRG or by individual patient, or by identification of specific costs of tests, x-rays, and other procedures.

The system operates according to standard rules of accounting and VA policies; most has been computerized for many years. Among the procedures are edits of transactions submitted for processing; "reject codes" indicating what edit checks are made are found in MP-4, Part V, 12D.07, pp. 12D-66 - 79.

We have been unable to locate any published research reporting studies of the quality of CALM data. As a result, we performed some exploratory analyses. We discuss four aspects here: 1) inconsistencies across facilities with respect to assignments to cost centers and sub-accounts; 2) the problems stemming from inflexibilities in the system such as costing a person to a single cost center as noted by the GAO; 3) negative balances remaining at the end of the fiscal year; and 4) validity analyses of the CALM 887.

Assignments to cost centers and sub-accounts:

For costs other than personnel, Accounting Technicians (usually GS-4 to GS-6) are responsible for assigning the appropriate cost center/sub-account combination to

⁷ We do not address the PAID system directly because PAID data - FTEE (Full Time Employee Equivalents) and "personal service" (personnel) cost - automatically feeds into the CALM system. The results, as amended by manual transactions made by the Fiscal Service staff, are available in the CALM 830 files. Access to the PAID databases is less readily granted than access to CALM, to protect the confidentiality of employee data.

⁸ The Office of the Inspector General analyzed the CALM system as well, reporting in 1984. They, too, found the system to be sound, suggesting tighter security and additional audit trails, which VA agreed to implement. They found a small number of duplicate payments which had not been resolved, and suggested consistent use of unique identifiers to further reduce these errors. Office of the Inspector General, Audit of the CALM System, #4AD-G07-044, March 30, 1984.

incoming purchase orders which appear as obligations on the CALM 887 and later as expenditures on the CALM 830. The degree of training and oversight may vary across facilities, so that inconsistent coding is possible due to the technical nature of the task. Detailed explanations of cost centers and sub-accounts are available to them, but some may not be comparable across facilities because of local definitional interpretations. The degree of consistent and accurate control point assignment affects the CALM 887 report.

For personnel costs, there is some inconsistency in the use of job titles for staff who perform similar functions that may result in different sub-account assignments by personnel service staff. For example, in our work with the substance abuse program enhancement evaluation, we have found that a person with seemingly identical job descriptions may be classified as a psychology, addiction, or rehabilitation technician. Moreover, if an addiction counselor functions as the Program Coordinator, both clinical and administrative hours might be journalized to the Administrative Personnel, Non-Clerical sub-account.

There are several classifications for which there is disagreement across facilities. When these differences are brought to the attention of the Central Office Budget Administration, steps are taken to resolve differences. For example, plans are currently underway for the Financial Management Advisory Council (FMAG) to discuss costing of nurses. It was discovered that some facilities assign all nurses to the Nursing Service, distributing their FTEE and costs to clinical services during CDR cost distribution, while others assign nurses to the cost center of the clinical service in which they work. Cost Center/sub-account average salaries are affected when there is divergence among facilities.

Problems stemming from inflexibilities in the system:

All cost accounting systems have rules to follow that sometimes result in attempts to "work around" the rules. We have noticed this sort of problem most prominently with respect to the lack of labor distribution functionality within PAID. An employee can be costed to only one cost center and control point for a given pay period, even though his or her duties may spread across more than one. In order to correct for that problem, and credit each appropriate cost center and control point, transfers must take place. Manual

transfers are more likely to result in data inconsistency and error, particularly when they happen under a deadline, such as for end-of-year closing. When the costs are not transferred until near the end of the Fiscal Year, it is difficult to track salary costs with any assurance that transferred amounts are correct. The data file showing the transfer transactions, the CALM 820 (the equivalent FMS report is called RBEACCV), shows the amount of money transferred to a sub-account within a particular cost center and control point but does not link the transaction to the sub-account or control point from which the funds are transferred. Thus, when transactions are done in large groupings, tracing back to the origin is particularly difficult. For example, end-of-year transfers may be made from one or more general personnel control points to several more specific control points and finding specific matches may not be possible. In addition, if you are monitoring the data during a study, if transfers are not made regularly, balances during the year will be incorrect and potentially misleading.

Correcting for this inflexibility in PAID by transferring dollars does not necessarily mean that personnel hours are transferred as well. The form used for transactions involving transfers of personnel costs includes space for transfers of personnel hours as well, and we are assured by fiscal officers that when expenditure transactions take place (transaction #951) the hours are transferred as well. We are unable to track the hours transferred, however. Report 820 (RBEACCV), in which daily transfers of costs are recorded, is a daily control point status report. FTEE are not included in any control point reports. When the transactions arrive in Austin, both expenditures and costs are cumulated in a holding file, which is used when the monthly CALM 830 report is generated. We were able to examine, however, the extent and timing of personnel cost transactions.

In our substance abuse program enhancement evaluations, we have found that some local VAMCs use their normal control point codes for personnel (generally #012; see the variable CNTLPT below) during the year, and transfer to the specialized control point only at the end of the year, so that ongoing monitoring is not possible. To evaluate the breadth of this practice VA-wide, we compared the number and absolute dollar amount of transactions taking place in the final month of the fiscal year to those occurring during the remainder of the year; an increase in activity might indicate the extent to which end-of-year transfers were taking place. We found that the number of

personnel-related transactions in September, 1992, were 18% higher, and the total absolute dollar amount for transactions involving transfers of expenditures was 223% higher, than what was expected on the basis of volume in the first eleven months of the year. Looking only at VAMCs, the number was 17% higher, and the total absolute dollar amount for transfers was 241% higher. Therefore, it appears that transfers are highest at the end of the year when a deadline is operating, increasing the possibility of error. This can be problematic because no changes are allowed after files are closed, even if errors are discovered later.

Another kind of inflexibility which can cause errors is the inability to change the system quickly and consistently when a new program is introduced. A relatively recent example is the introduction of Medical Care Cost Recovery (MCCR) in FY91, a program outside of the Medical Care appropriation. Until the new appropriation and cost centers were established, i.e., for the first two years of its operation, MCCR was given a temporary account within the Medical Care appropriation (#36y0160, or YALD code y3P8; see below), using a limitation code (.008) that was not being used for other purposes at that time and a new cost center, 8624. MCCR obligations and expenses were handled in the same manner as ongoing third party cost recovery, which are appropriately part of the Medical Care appropriation. Much confusion surrounded the introduction of MCCR; its central office staff are aware that other cost centers were used as well as 8624 during that period. Thus, if you need to determine the costs of MCCR, or to exclude these costs because you need to examine only medical care appropriation obligations, the fiscal years 91 and 92 will be problematic. MCCR central office staff suggest that this is possible within CALM 887 by selecting the obligations in the Medical Care appropriation with the .008 limitation . However, within CALM 830, only the appropriation is known (not the limitation) so that only expenditures in cost center 8624 could be attributed to MCCR.⁹

⁹ Instructions to the field about the new MCCR appropriation and cost centers became available in August, 1992, and were to be applied beginning October, 1992. Some facilities, however, used the new codes during FY92. As a result, the new codes are incorporated into our documentation of FY92 files.

Negative balances at the end of the fiscal year:

There are occasionally negative FTEE and fund balances in cost center sub-account expenditures at the end of the fiscal year in the CALM 830 files. Fiscal office staff say that these are errors in the functioning of the system that should not occur. They have attributed these negative balances to errors in last-minute transactions, as we discussed above, and to inability to correct amounts beyond the end of the normal accounting year (3 days into the new accounting year). Corrections can be made throughout the fiscal year, and are usually detected by inspecting monthly 887 and 830 reports, however errors detected after the close of the fiscal year cannot be corrected.

Across all facilities and sub-accounts, the total of year-end negative balances in the September, 1992 CALM 830 report is \$20,868,475. The overall balance is \$15.1 billion, and thus this represents only 1.4% of the total allocation. Nearly 2/3 of the negative balances (\$12,921,179, or 62%) could be attributed to VA Central Office, and most of the remaining negative balances (\$7.5 million) were in VAMC accounts. Over 2/3 of all VAMCs had negative accounts totaling \$1000 or more. In terms of number of occurrences, out of the 34,219 records in the FY92 file, 301 had a negative dollar amount and 197 had a negative FTEE hours value. There were also 3,178 instances where FTEE hours were 0 but the corresponding dollar amount was greater than zero. These are also likely database errors. Again, when taking a national average, these effects usually will be negligible.

Note that when negative balances occur in the CALM 830, the results will be reflected in CALM 887 and the CDR as well. While the proportional amounts of negative balances are small, you should inspect your data for their occurrence, particularly when working with little-used accounts and sub-accounts, those with few FTEE or dollar amounts, and in small facilities. The presence of negative amounts suggests that other errors may occur that cannot be detected because the balance does not fall below zero.

Validity of CALM 887 Control Points:

The validity of the Control Point data is of importance because of its potential use in cost effectiveness evaluations. Unlike cost center-level data, special control point data

can be at a level of aggregation in which all costs of a treatment program can be captured and available for cost analyses. While CALM data at the cost center and sub-account level are considered quite reliable, there are some concerns about obligations at the control point level. Most control points can be individually assigned and used by local facilities; for personnel they use standard numbering. When a Standardized Control Point is mandated, facilities need to diverge from the normal automated routine to make these entries, often manually; it is more likely that errors and discrepancies will occur as a result.

Some exploratory validity analyses of the CALM 887 have been conducted for the substance abuse enhancement evaluation, conducted by our Program Evaluation and Resource Center (PERC) and HSR&D Center for Health Care Evaluation as part of Congressionally-mandated evaluations of VA substance abuse treatment. The Substance Abuse Enhancement database is a potentially useful source of comparison data because of its scope (150 VAMCs) and funding level (\$105 million in recurring funds in FY93). Standardized Control Points (810 - 814) were assigned so that funds could be tracked nationwide. The enhancement program comparison data is based on surveys and interviews with Program Coordinators of the enhancement programs.¹⁰

The enhancements were contracts between the VACO Mental Health and Behavioral Sciences Service and local VAMCs to provide new direct services proposed by the local VAMC to meet their local needs. Specific direct service staff positions were funded, and we identified enhancement allocations to each VA through unique codes in the Allocation and Control System (AACS). Annually, we asked each Enhancement Program Coordinator to provide the name, position type, enhancement FTEE, and start and leave dates for each staff member providing enhancement services. By knowing position type it was usually possible to identify the CALM staffing sub-account in which obligations were expected.

¹⁰ Moos, R., Swindle, R., & Peterson, K. (1990). Expanding VA Substance Abuse Services: Initial Program Implementation. Palo Alto, CA: Program Evaluation and Resource Center and Center for Health Care Evaluation, Department of Veterans Affairs Medical Center; Swindle, R., Peterson, K., Greenbaum, M., & Moos, R. (1992) Expanding VA Substance Abuse Services: Second Year (FY91) Program Implementation. Palo Alto, CA: Program Evaluation and Resource Center and Center for Health Care Evaluation, Department of Veterans Affairs Medical Center ; and Swindle, R., Greenbaum, M., & Moos, R. (1993) Expanding VA Substance Abuse Services: Third Year (FY92) Program Implementation. Palo Alto, CA: Program Evaluation and Resource Center and Center for Health Care Evaluation, Department of Veterans Affairs Medical Center.

One goal of the annual evaluations was to identify facilities with apparently excessive inconsistent or unaccounted use of substance abuse enhancement funds. We calculated estimates of expected salaries per FTEE from the national CALM 830 sub-account for each reported position. (See Swindle et al. 1993 for details on method). Based on the reported FTEE, expected CALM staffing obligations could be predicted. Predicted obligations were then subtracted from the actual sub-account obligations in the CALM 887 enhancement Control Point to obtain a difference score for each sub-account. The total staffing obligations in excess of expected obligations were then summed for each facility; excess obligations over \$100,000 were flagged for further review. We also identified facilities which obligated staffing funds of \$100,000 or more that were earmarked for substance abuse but obligated to non-substance abuse control points. We then contacted the Fiscal Officers, Program Staff, and any other appropriate staff at facilities with more than \$100,000 in these apparently "inconsistent" obligations or "unaccounted" funds, and attempted to resolve the discrepancy. This gross threshold of \$100,000 was chosen to allow for possible errors due to our use of national salary averages and to rule out minor deviations.

During the three years covered by the reports, 50 out of 150 unique facilities had \$100,000 in either inconsistent or unaccounted personal services (staffing) funds from their substance abuse enhancement obligations, although only five facilities were in one of these categories for more than a year. In addition, almost half (49%) of the funds in non-personnel expense accounts were not obligated to the specialized control point. This experience with the substance abuse enhancement control point and analyses of the sources of differences suggest that CALM 887 Control Point data can be misleading.

This review of data quality for the CALM 887 and 830 accounting systems shows that the CALM830 is a serviceable source of local and national staffing costs. There is the potential problem of occasional negative end of year balances in FTEE and costs which should be checked when using this database. Errors appear to be reflective of errors made during manual adjustments to automated balances, such as when attempting to divide staffing costs between cost centers. Likewise, it appears that the CALM 887 categorizations of obligations and control point utilization may be erroneous when facilities are asked to diverge from their normal automated routines. There have been surprisingly few studies or reports published concerning the quality of these databases.

Management Control Report 887: Control Point Obligations

AUSTIN FILE NAME AND SAS SHELL INFORMATION DESCRIPTION

<u>Variable Name</u>	<u>Label</u>
TYPE	Management Control Report Identifier
STA3N	Local Facility Number
YEAR	Year of Report
MONTH	Month of Report
YALD	Year, Appropriation, Limitation, Department Code
CNTLPT	Control Point Identification Number
CPNAME	Control Point Name
COSTCTR	Cost Center Number
SUBACCT	Sub-account Identification Number
CURMOBL	Obligations for Current Month
CURQDBL	Obligations for Current Quarter
FYDBL	Fiscal Year Obligations to Date
SUBMBL	Subsequent Month Obligation Adjustments

**MANAGEMENT CONTROL REPORT 887: CONTROL POINT OBLIGATIONS
FY 1992 File Name: CONPRD.CLM.CLM887.SEP92**

SAS SHELL TO CREATE SAS FILE: RMTPRD.HSR.COSTSHEL(SAS887)

File names in previous years: CONPRD.CLM.CLM887.mmmmy

Availability:

End-of-year files: Previous 3 years.

Monthly files: Previous 18 months.

Sorted by: STA3N, YALD, CNTLPT, COSTCTR, SUBACCT.

Obligations are divided so that a record provides detail on a sub-account within a cost center within a control point within a YALD code for each station.

DESCRIPTION: Management Control Report 887 is a monthly report of obligations based on daily transmissions from local VAMC fiscal offices. It was replaced in FY1995/6 by the FMS report RPEOOPV. The 887 report from years prior to 1996 can still be used for historical and longitudinal analyses. An obligation is a commitment to spend funds for a particular purpose. The 887 Report details medical care obligations¹¹ throughout the fiscal year (monthly, quarterly, end-of-year). The 887 Report can be

¹¹ Construction obligations are not handled within the CALM accounting system, as discussed in the introduction to this chapter

useful because it organizes data by control points, numeric codes that often provide program level information. Control points enable local facilities (and VACO when control points are standardized across facilities) to oversee and track the use of funds. Data are also organized, within these control points, by clinical and functional areas (cost centers) such as Nuclear Medicine, Nursing Home Care--State Homes, and Fiscal Service, and more specific categories (sub-accounts) for example, Radiology Technicians and Fee Basis--Medical and Nursing Services.

CALM Report 887 details current Fiscal Year medical care obligations by month, quarter-to-date, and fiscal year-to-date. The end of year report (September) is often the most complete and reliable summary of obligation activity because it contains adjustments and corrections to obligations posted in previous months. Monthly and quarterly reports are available on the Austin mainframe for 18 months, and finalized end-of-year reports are kept for three years. We have not been able to locate copies of the CALM 887 files from before FY88. We plan to keep past years' files for both CALM and CDR on the HSR account on tape in SAS format. See RMTPRD.HSR.SAS.CLM887.SEPyy.

To convert the raw file CONPRD.CLM.CLM887.mmmmy into SAS format, use the SAS costing program shell RMTPRD.HSR.COSTSHEL(SAS887). The data are in various formats (numeric, alphanumeric, and packed decimal) which our shell reads to create a properly formatted SAS file.

When using the CALM 887 database, you must **GUARD AGAINST DOUBLE-COUNTING:**

- Payroll will be counted twice unless you select EITHER sub-accounts 1011-1099 OR 1100-1299. See SUBACCT variable below.
- Do not add the variable SUBMBL to current month or cumulative totals. It is a temporary holding variable to enter data for the new month during its first three days when the current month data entry is being completed. See SUBMBL below.

As individual variables are explained, we refer you to the formal VA policies and procedures. Most relevant manual references are found in MP-4, Part V.

TYPE	Management Control Report Identifier
Variable Type:	Character
Location in raw data file	1
Variable first introduced:	Since beginning.

Several Management Control Reports (MCR) produced by the CALM system are identified by a series of letters assigned by the CALM developers to the output reports. The letters identify the record to the computer. Records in the MCR887 series are always coded "M. Reference: MP-4, Part V, section 12I.04.f.

STA3N	Local Facility (Station) Number
Variable Type:	Numeric
Location in raw data file:	2-4
SAS Format:	STA3NL.
Variable first introduced:	Since beginning.

Station number is the 3-digit identification number of the local parent facility; substation data are included with parent station data. For a complete list of facility numbers, refer to Volume I, Appendix A.

If you want the station name, rather than number, printed in your analyses, add the following statement to your SAS dataset creation program: `FORMAT STA3N STA3NL.;`

YEAR	Calendar Year of monthly Management Control Report
Variable Type:	Numeric
Location in raw data file:	22-23.
Variable first introduced:	Since beginning.

Calendar Year of each Management Control Report. Cumulated data in the report is by fiscal year. The fiscal year begins October 1. Fiscal Year 1992, for example, began October 1, 1991 and ended September 30, 1992.

MONTH	Month of Management Control Report
Variable Type:	Numeric
Location in raw data file:	24-25.
Variable first introduced:	Since beginning.

Two digit calendar month of Management Control Report. If you want the 3-character month name, rather than the number, add the following statement to your SAS file creation program: `FORMAT MONTH MONTHL.;`

YALD	Year, Appropriation, Limitation, Department Code
Variable Type:	Character
Location in raw data file:	5-8.
Variable first introduced:	Since beginning.

YALD is a 4-digit code that identifies the origin of an obligation by the fiscal year (Y), the appropriation (A) to which the obligation is charged, the categorical limitation (L) to obligation of the funds, and the VA department (D) that initiated the obligation. For some analyses, you may wish to select only YALD codes which pertain to the Medical Care Appropriation, such as is done in the new Resource Planning and Management (RPM) system resource allocation process.

Reference: YALD codes: MP-4, Part V, sections 12D.02.a; MP-4, Part V, Chapter 5.

Year (Y):

The Year is designated by the second digit of the Fiscal Year, for example, FY 92 is indicated in a YALD code as 2ALD.

Appropriation (A):

Although the full 7-8 digit appropriation code is listed in some reports, it is converted to a single digit as part of the YALD code in the 887 report. Within each appropriation only certain limitations (see below) apply, or the funds can be devoted exclusively to a single program or cost center. The most common appropriation and corresponding YALD codes are listed below.

Appropriations are funds assigned by Congress to operate federal programs. Each 7 to 8 digit-long Treasury appropriation symbol identifies a particular type of fund and authorizes its disbursement and obligation. The first two digits of the appropriation symbol are the agency identifier which, for VA, is "36." The third (and sometimes fourth) digit identifies the fiscal years in which the program may obligate funds. For example, a one-year appropriation is identified by the last digit in the fiscal year; for FY 1992, the digit is "2." A multiple year appropriation uses the first and last year digits (separated by a "/") for which the power to obligate exists. A no-year appropriation (i.e., a non-

recurring appropriation) is indicated by an "X" in place of the fiscal year digit. The letter "M" instead of fiscal year digits indicates an expired appropriation and represents a "merged" account. Account symbols are the last four digits of the appropriation symbol and designate the type of fund, for example, 0160 represents "Medical Care, VA."

Limitation (L):

A limitation is a restriction on how the appropriation funds are to be used. Most appropriations have limitations for at least two kinds of funds: 2=.007, Employee Administrative Travel, and 1=.001, All Other; often the code 9 which represents "Appropriation Level" (that is, no restrictions) is available. For the Medical Care Appropriation, each Limitation code identifies global appropriation limitations together with analysis accounts (restrictions within the global limitations) and programs that are specifically identified for funding restrictions.

Department (D):

There are eight Department codes within VA.

The Department Codes are as follows:

- 0 Office of the Assist. Sec. for Finance and Information Resources Management
- 1 Staff
- 3 Veterans Benefits Administration (VBA)
- 4 General and District Counsel
- 5 National Cemetery System
- 6 [Not used]
- 7 Inspector General
- 8 Veterans Health Administration (VHA)

VHA is represented by Department Code 8. (Occasionally you will find that the Department code place in the YALD code is used for another purpose when the Department is obvious from the Appropriation title.)

The YALD codes most applicable to VA health services, including all YALD codes active in CALM 887 in FY92, are listed below. Single-year appropriation codes are listed first, followed by multi-year appropriation codes. If you are interested in additional codes, contact your local Fiscal Office for assistance. As an example, the YALD code most frequently used by local facilities is y388 (see p. 23). The first character, y, stands

for the year of appropriation that you will see in the file, for example FY92. The second digit is the abbreviation for the appropriation number; here 3 indicates appropriation number 36y0160 for Medical Care, VA. The third alphanumeric digit, 8 in this example, is for the limitation restriction, which is the limitation .001, analysis account .01, for all expenses other than employee travel. The fourth digit, 8, is the department, VHA.

Single-year appropriation YALD codes:

y= Year of appropriation

YALD Code	Treasury Number	Appropriation Symbol Description	Limitation/Restriction Description
yBO8	36y0163	Health Professional Scholarship	Merged Accounts and Prior Year
yB18	36y0163	Health Professional Scholarship	.001 = All Other
y111	36y0151	General Operating Expenses, VA	001=All Other, Central Staff
y113	36y0151	General Operating Expenses, VA	.001=All Other, VBA
y114	36y0151	General Operating Expenses, VA	.001=All Other, General/District Counsel
y115	36y0151	General Operating Expenses, VA	.001=All Other, National Cemetery System
y121	36y0151	General Operating Expenses, VA	.007=Travel, Central Staff
y123	36y0151	General Operating Expenses, VA	.007=Travel, VBA
y124	36y0151	General Operating Expenses, VA	.007=Travel, National Cemetery System
y2A8	36y0152	Medical Administration and Miscellaneous Expenses, VA (1 year)	811 = Merged Accounts and Prior Year for Medical Administration—Central Office Staff (VHA)
y2B8	36y0152	Medical Administration and Miscellaneous Expenses, VA (1 year)	813 = Merged Accounts and Prior Year for Postgraduate and Inservice Training
y2D8	36y0152	Medical Administration and Miscellaneous Expenses, VA (1 year)	812 = Merged Accounts and Prior Year for Health Professional Scholarship Program
y218	36y0152	Medical Administration and Miscellaneous Expenses, VA (1 year)	.001/811 = All Other for Medical Administration --Central Office Staff(VHA)
y228	36y0152	Medical Administration and Miscellaneous Expenses, VA (1 year)	.001/812 = All Other for Health Professional Scholarship Program
y238	36y0152	Medical Administration and Miscellaneous Expenses, VA (1 year)	.001/813 = All Other for Postgraduate and Inservice Training
y258	36y0152	Medical Administration and Miscellaneous Expenses, VA (1 year)	.007 = Employee Administrative Travel for Medical Administration --Central Office Staff (VHA)
y268	36y0152	Medical Administration and Miscellaneous Expenses, VA (1 year)	.007 = Employee Administrative Travel for Postgraduate and Inservice Training
y288	36y0152	Medical Administration and Miscellaneous Expenses, VA (1 year)	.007 = Employee Administrative Travel for Health Professional Scholarship Program
y3J8	36y0160	Medical Care, VA	.001/.26 = All Other --Residents, Interns.

YALD Code	Treasury Number	Appropriation Symbol Description	Limitation/Restriction Description
			Fellows, and all other trainees
y3K8	36y0160	Medical Care, VA	.001/.27 =All Other—Fee Medical
y3L8	36y0160	Medical Care, VA	.001/.28 = All Other-Fee Dental
y3N8	36y0160	Medical Care, VA	.001/.29 = All Other --Automated Data Processing
y3P8	36y0160	Medical Care, VA	.008 = Medical Care Cost Recovery [Used as a holding account until 9/30/92, awaiting assignment of its own appropriation code.]
y3Q8	36y0160	Medical Care, VA	.001/.20 [Inactive currently and for at least past 5 years according to VACO Resource Management Budget Office. Previous uses: additional equipment; outreach.]
y3R8	36y0160	Medical Care, VA	.001/.21 = All Other --Contract Hospital
y3S8	36y0160	Medical Care, VA	.001/.22 = All Other --State Homes
y308	36y0160	Medical Care, VA	Merged Accounts and Prior Year
y318	36y0160	Medical Care, VA	.001 = All Other
y328	36y0160	Medical Care, VA	.007 = Employee Administrative Travel
y338	36y0160	Medical Care, VA	.020 = Initial Object Class 31 (Equipment for Construction Projects and Specialized Medical Services)
y348	36y0160	Medical Care, VA	.001/.24 = All Other --Community Nursing Home Care
y358	36y0160	Medical Care, VA	.001/.19 = All Other--Equipment
y368	36y0160	Medical Care, VA	.001/.23 = All Other --Maintenance and Repair (non-recurring)
y378	36y0160	Medical Care, VA	.001/.25 = All Other --Readjustment Counseling Service
y388	36y0160	Medical Care, VA	.001/.01 = All Other--Medical Care
y398	36y0160	Medical Care, VA	Appropriation Level (no restrictions)
y718	36X5014	Medical Care Cost Recovery	Added 10/1/93. Appropriation level (no restrictions).

Multi-year appropriation YALD codes:

y= Year of appropriation

x = Ending year of multi-year appropriation

z = Beginning year of multi-year appropriation

YALD Code	Treasury Number	Appropriation Symbol Description	Limitation/Restriction Description
xCOz	36y/y0152	Medical Administration and Miscellaneous Expenses, VA (2 year)	Merged Accounts and Prior Year
xC1z	36y/y0152	Medical Administration and Miscellaneous Expenses, VA (2 year)	.001 = All Other

YALD Code	Treasury Number	Appropriation Symbol Description	Limitation/Restriction Description
xEOz	36y/y0160	Medical Care, VA (2 years)	Merged Account and Prior Year
x40z	36y/y0182	Assistance for Health Manpower Training Institutions, VA	Merged Accounts and Prior Year
x41z	36y/y0182	Assistance for Health Manpower Training Institutions, VA	.050/815 = Grants and Other Assistance for New State Medical Schools
x42z	36y/y0182	Assistance for Health Manpower Training Institutions, VA	.051/816 = Grants to Affiliated Medical Schools for Other Health Manpower Training Institutions
x43z	36y/y0182	Assistance for Health Manpower Training Institutions, VA	.052/816 = Grants to Other Health Manpower Training Institutions
x44z	36y/y0182	Assistance for Health Manpower Training Institutions, VA	.053/816 = Expansion of VA Hospital Education and Training Capacity for Other Health Manpower Training Institutions
x49z	36y/y0182	Assistance for Health Manpower Training Institutions, VA	Appropriation Level (no restrictions)
x5Ez	36y/y0161	Medical and Prosthetic Research (3 years)	821 = Merged Accounts and Prior Year for Medical Research
x5Fz	36y/y0161	Medical and Prosthetic Research (3 years)	822 = Merged Accounts and Prior Year for Prosthetics Research Rehabilitative Research
x5Gz	36y/y0161	Medical and Prosthetic Research (3 years)	823 = Merged Accounts and Prior Year for Agent Orange
x5Hz	36y/y0161	Medical and Prosthetic Research (3 years)	824 = Merged Accounts and Prior Year for Research and Development in Health Service
x5Jz	36y/y0161	Medical and Prosthetic Research (3 years)	.001(017)/824 = All Other for Research and Development in Health Services
x5Kz	36y/y0161	Medical and Prosthetic Research (3 years)	.007(017)/824 = Administrative Employee Travel for Research and Development in Health Services
x51z	36y/y0161	Medical and Prosthetic Research (3 years)	.001/822 = All Other for Prosthetics Research Rehabilitative Research
x52z	36y/y0161	Medical and Prosthetic Research (3 years)	.007/822 = Employee Administrative Travel for Prosthetics Research Rehabilitative Research
x53z	36y/y0161	Medical and Prosthetic Research (3 years)	.001(016)/821 = All Other for Medical Research
x54z	36y/y0161	Medical and Prosthetic Research (3 years)	.007(016)/821 = Employee Administrative Travel for Medical Research
x55z	36y/y0161	Medical and Prosthetic Research (3 years)	.021(016)/821 = Medical Research Initiative Object Class 31 (Equipment for Construction Projects) for Medical Research
x56z	36y/y0161	Medical and Prosthetic Research (3 years)	.001(016)/823 = Medical Research for Agent Orange
x57z	36y/y0161	Medical and Prosthetic Research (3	.007(016)/823 = Employee

YALD Code	Treasury Number	Appropriation Symbol Description	Limitation/Restriction Description
		years)	Administrative Travel for Agent Orange
x59z	36y/y0161	Medical and Prosthetic Research (3 years)	Appropriation Level (no restrictions)
x90z	36y/y0181	Grants for Construction of State Extended Care Facilities (3 years)	Merged Accounts and Prior Year
x93z	36y/y0181	Grants for Construction of State Extended Care Facilities (3 years)	.40 (A type of grant. Contact your Fiscal Officer or the ACMD for Resource Management, Budget Office(171B) for information.)
x94z	36y/y0181	Grants for Construction of State Extended Care Facilities (3 years)	.41 (A type of grant. Contact your Fiscal Officer or the ACMD for Resource Management, Budget Office (171B) for information.)
x95z	36y/y0181	Grants for Construction of State Extended Care Facilities (3 years)	.42 (A type o f grant. Contact your Fiscal Officer or the ACMD for Resource Management, Budget Office (171B) for information.)
x99z	36y/y0181	Grants for Construction of State Extended Care Facilities (3 years)	Appropriation Level (no restrictions)

CNTLPT	Control Point Identification Number
Variable Type:	Numeric
Location in raw data file:	9-11.
Variable first introduced:	Since beginning.

The control point is a numeric code that helps identify and track dedicated funds within VA facilities and offices. It is a means of controlling obligations and expenditures within those services and departments. A control point manager oversees the expenditures within the control point.

Fiscal Service at a local facility may establish control points for its facility for any purpose they deem necessary. Typically, a facility's Fiscal Service assigns control point numbers to each department, special program, or activities for which they must control obligations and expenditures. However, facilities are limited by reserved control points; for example, the first 17 control points are reserved across facilities for personnel-related obligations exclusively. (Other control point numbers may be assigned for personal services for a second installation under the same station number. See MP-4, Part V, section 12G.02, d.)

Furthermore, nationwide programs may be assigned "standardized" control points: unique numbers that are standardized across all VA facilities and are to be used to record and track obligations for that program. For example, all facilities with a Substance Abuse Enhancement Program are to obligate personal service costs from that program to control point 810. Standardized control points are established by means of a Congressional, Office of Management and Budget, or VA Administration (VHA, for example) directive; standardization helps VACO monitor the obligations of funds mandated for a specific use. Specific blocks of numbers are reserved by VACO for standardized control points within each VA Administration.

See the introduction to this chapter for information about the quality of the obligations data in these control points. Specialized control points are not always used as intended; errors can result from the initial control point assignment and from the manual transactions required to transfer obligation funds to the special control point.

Reference: MP-4, Part V, section 12A.05 and 12G.02, d.

Reserved Numbers Across Facilities:

001-017 201-217	Personnel-related (see MP-4, Part V, section 12G.02, d. 200 is added, so that 201-217 are used for second year appropriations when applicable).
001	National Cemetery System, Cost Centers 56 __, 57 __, all sub-accounts.
002	Reserved for miscellaneous PAID charges and credits
003	Institutional and Special Research Support (Program 821), Cost Centers 810_ and 811_, all sub-accounts.
004	Institutional and Special Research Support (Program 821), Contracts and Agreements, Cost Centers 810_ and 811_, sub-account 2581.
005	Rehabilitation Research and Development (Program 822), Cost Centers 812_, all sub-accounts.
006	Rehabilitation Research and Development (Program 822), Contracts and Agreements, Cost Centers 812_, sub-account 2581.
007	Agent Orange Research (Program 823), Cost Centers 813_, all sub-accounts.
008	GSA Appropriation, Cost Centers 700 __, all sub-accounts.
009	Medical Care Trainees; all 8000 series cost centers except 8264, 88 __, and 89 __, sub-accounts 1041-1056, 1062, 1073, 1077, 1083, and 1088.
010	Medical Care, Maintenance and Repair, Cost Centers 8541, 8542, and 8551, all sub-accounts.
011	Medical Care, Contracts and Agreements, all 8000 series cost centers except 81 __, 8541, 8542, 8551, 88 __, and 89 __ series, sub-account 2581.
012	Medical Care, all 8000 series cost centers except 81 __, 8624, 8541, 8542, 8551, 88 __, and 89 __ series, all sub-accounts except those in 009 and 011 above.
013	Veterans Benefits Administration, all 3 __ cost centers, all sub-accounts.

014	Information Resources Management, all 2___ cost centers, all sub-accounts.
015	General Administration - Central Office staff, exclusive of operating administrations, all 1___ cost centers, all sub-accounts.
016	Research and Development in Health Services. Cost center 8134, all sub-accounts.
017	Medical Care MCCR until 9/30/92. Cost Center 8624, all sub-accounts.

Used by VHA:

800-995	Veterans Health Administration (VHA)
175-199	VHA Medical Research - 1st Year of 2 Year Appropriation
375-399	VHA Medical Research - 2nd Year of 2 Year Appropriation (200 is added to the 1st year control point number)

Other Reserved Numbers:

250-274	Inspector General (IG)
400-499	Information Resources Management (IRM)
500-599	Veterans Benefits Administration (VBA)
600-699	National Cemetery System (NCS)

Control Points and ACC Numbers for FMS

Cntrl Pt Num / Lmt	Control Point Description	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	ACC Number
800 (.001.01)	Contract Adult Health Care	-	-	-	-	.001.24	24GF221 V1
801 (.001.01)	Salary – Homeless/Dom. Care	-	-	-	-	.001.24	-
802 (.001.01)	All Other - Homeless/Dom. Care	-	-	-	-	.001.24	-
803 (.001.23)	NR M&R Homeless/Dom. Care	-	-	-	-	-	-
804 (.007)	Travel – Homeless/Dom.Care	-	-	-	-	-	-
805 (.001.19)	Replacement Equipment - Homeless/Dom. Care	-	-	-	-	-	-
806 (.001.19)	Additional Equipment - Homelless/Dom. Care	-	-	-	-	-	-
808 (.001.01)	Salary - Homeless and Chronically Mentally Ill	-	-	-	-	-	-
809 (.001.01)	All Other - Homeless and Chronically Mentally Ill	-	-	-	-	-	-
810 (.001.01)	Salary - Substance Abuse (Recurring Funding for Salaries)	-	-	-	-	-	-
811	Salary - CWT/ILH (Recurring	-	-	-	-	-	-

Cntrl Pt Num / Lmt	Control Point Description	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	ACC Number
(.001.01)	Funding for CWT/Independent Living Housing Pilot Program)						
812 (.001.01)	All Other - Substance Abuse(Recurring All Other Funding)	-	-	-	-	-	-
813 (.001.19)	Equipment - CWT/ILH(Equipment Funds for CWT/Independent Living Housing Pilot Program)	-	-	-	-	-	-
814 (.007)	Travel - Substance Abuse	-	-	-	-	-	-
815 (.001.01)	Salary - PTSD(Post-traumatic Stress Disorder)	Salary-PCTs (PTSD Clinical Teams)	-	-	-	-	-
816 (.001.01)	All Other - PTSD (Post-traumatic Stress Disorder)	-	-	-	-	-	-
817 (.001.23)	ADP Site Preparation Costs	-	-	-	-	-	-
818 (.007)	ADP Travel - Excludes Information Systems Center (COSTCTR 610) and National Security Center	-	-	-	-	-	-
819 (.001.29)	ADP - Information Systems Center (COSTCTR 610) and National Security Center	-	-	-	-	-	-
820 (.001.01)	Salary - Information Systems Center (COSTCTR 610) and National Security Center	-	-	-	-	-	-
821 (.001.01)	All Other - Information Systems Center (COSTCTR 610) and National Security Center	-	-	-	-	-	-
822 (.001.19)	Additional Equipment - Information Systems Center (COSTCTR 610) and National Security Center	-	-	-	-	-	-
823 (.007)	Travel - Information Systems Center (COSTCTR 610) and National Security Center	-	-	-	-	-	-
825 (.001.01)	Beneficiary Travel - Emergencies	-	-	-	-	-	-
826 (.001.01)	Beneficiary Travel - Special Modes - Non-emergent	-	-	-	-	-	-
827 (.001.01)	Beneficiary Travel - Compensation and Pension Exams	-	-	-	-	-	-
828 (.001.01)	Beneficiary Travel - Foreign Payments	-	-	-	-	-	-
829	Beneficiary Travel - All Other	-	-	-	-	-	-

Cntrl Pt Num / Lmt	Control Point Description	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	ACC Number
(.001.01)							
830 (.001.01)	Salary - Long Term Psychiatry	-	-	-	-	-	-
831 (.001.01)	All Other - Long Term Psychiatry	-	-	-	-	-	-
833 (.001.01)	CHAMPVA Program Payments	-	-	-	-	-	-
835-838 (.001.25)	Salary - Vet Center Staff (COSTCTR 247)	-	-	-	-	-	-
839 (.001.25)	Salary - All Outreach Regional Manager's Staff (COSTCTR 247)	-	-	-	-	-	-
840-843 (.001.25)	All Other - Readjustment Counseling (COSTCTR 247) Includes .001 Employee Travel and excludes Personal Services	-	-	-	-	-	-
844 (.011.25)	Fee - Readjustment Counseling (COSTCTR 247, SA 2561)	-	-	-	-	-	-
845 (.001.25)	Additional Equipment - Readjustment Counseling (COSTCTR 247)	-	-	-	-	-	-
846 (.001.25)	Replacement Equipment - Readjustment Counseling (COSTCTR 247)	-	-	-	-	-	-
847-848 (.007)	Travel - Readjustment Counseling (COSTCTR 247)	-	-	-	-	-	-
850-851 (.001.26)	House Staff Agreements/Contracts (SA 2587); Full and Fringe Benefits	-	-	-	-	-	-
852 (.001.01)	Tuition Reimbursement Program	-	-	-	-	-	-
853 (.001.01)	Tuition Support Program - Associated Health	Tuition Support Program	-	-	-	-	-
854 (.001.01)	Salary - VA Learning Opportunites Residency (VALOR Program)	see 855 Descriptio n	-	-	-	-	-
855 (.001.01)	CO Directed Medical Care Funds for Training	see 856 Descriptio n	-	-	-	-	-
856 (.007)	CO Directed Medical Care Funds for Training	see 857 Descriptio n	-	-	-	-	-

Cntrl Pt Num / Lmt	Control Point Description	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	ACC Number
857 (.001.01)	CO Directed Medical Care Funds for Training at CE Field Unit (CEFU Stations Only ¹²)	see 858 Description	-	-	-	-	-
858 (.007)	CO Directed Medical Care Funds for Training at CE Field Unit (CEFU Stations Only ¹²)	see 854 Description	-	-	-	-	-
859-862 (.001.01)	CORE PIT - Facility Directed	-	-	-	-	-	-
863-866 (.001.01)	CORE PIT - Central Office Directed	-	-	-	-	-	-
867 (.001.01)	CORE PIT - CEFU (CEFU Stations Only ¹²)	CORE PIT - CO Directed at a CEFU ¹²	-	-	-	-	-
868 (.007)	CORE PIT - (CEFU Stations Only ¹²)	(.001.01)	-	-	-	-	-
869-872 (.007)	CORE PIT - Facility Directed	-	-	-	-	-	-
873-876 (.007)	CORE PIT - Central Office Directed	-	-	-	-	-	-
877 (.007)	CORE PIT - CEFU Directed ¹²	CORE PIT - CO Directed at a CEFU ¹²	-	-	-	-	-
878 (.007)	Medical Care Funds for Training - CEFU Directed ¹²	CORE PIT - (CEFU Stations Only ¹²)	-	-	-	-	-
880 (.001.01)	Consolidated Service Center - Personal Services	-	-	-	-	-	-
881 (.001.01)	Consolidated Service Center - All Other	-	-	-	-	-	-
882 (.001.19)	Consolidated Service Center - Equipment	-	-	-	-	-	-
883 (.001.29)	Consolidated Service Center - ADP	-	-	-	-	-	-
884 (.007)	Consolidated Service Center - Employee Travel	-	-	-	-	-	-
886 (.001.24)	Homemaker/ Home Health Aide Services	-	-	-	-	-	-

¹² "Continuing Education Field Unit (CEFU)" changed to "National Employee Education and Training (NETwork)" in FY199x.

Cntrl Pt Num / Lmt	Control Point Description	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	ACC Number
887 (.001.28)	Salary - VA Supported Housing (VASH)	-	-	-	-	-	-
888 (.001.28)	All Other - VA Supported Housing (VASH)	-	-	-	-	-	-
890 (.001.23)	Salary - Purchase and Hire (SA 1009) COAP M&R Projects	-	-	-	-	-	-
891 (.001.23)	Salary - Purchase and Hire (SA 1009) RDAP M&R Projects	-	-	-	-	-	-
892 (.001.23)	COAP - A & E	-	-	-	-	-	-
893 (.001.23)	COAP - A & E	-	-	-	-	Asbestos - RDAP - A & E	-
894 (.001.23)	COAP - Construction	-	-	-	-	-	-
895 (.001.23)	COAP - Construction	-	-	-	-	Asbestos - RDAP Construction	-
896 (.001.23)	COAP - Construction	-	-	-	-	-	-
897 (.001.23)	COAP - Construction	-	-	-	-	Boil/Inc - RDAP A & E	-
898 (.001.23)	COAP - Construction	-	-	-	-	-	-
899 (.001.23)	RDAP - A & E	-	-	-	-	Boil/Inc RDAP Construction	-
900 (.001.23)	RDAP - A & E	-	-	-	-	-	-
901 (.001.01)	RDAP - Construction	-	-	-	-	Biomed - RDAP A & E (.001.23)	-
902 (.001.01)	RDAP - Construction	-	-	-	-	-	-
903 (.001.01)	RDAP - Construction	-	-	-	-	Biomed - RDAP Construction (.001.23)	-
904 (.001.01)	RDAP - Construction	-	-	-	-	-	-
905 (.001.01)	RDAP - Construction	-	-	-	-	Energy - RDAP A	-

Cntrl Pt Num / Lmt	Control Point Description	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	ACC Number
						& E (.001.23)	
906 (.001.01)	RDAP - Construction	-	-	-	-	-	-
907 (.001.01)	RDAP - Construction	-	-	-	-	Energy - RDAP Constructi on (.001.23)	-
908 (.001.01)	RDAP - Construction	-	-	-	-	-	-
909 (.001.01)	RDAP - Construction	-	-	-	-	Fire/Safet y - RDAP A & E (.001.23)	-
910 (.001.01)	Prosthetic Repair Service (SA 2551)	-	-	-	-	-	-
911 (.001.01)	Prosthetic Appliances (SA 2692-93)	-	-	-	-	-	-
912 (.001.01)	Prosthetic Appliances (SA 2692-93)	see 910 descriptio n	-	-	-	-	-
913 (.001.01)	Prosthetic Appliances (SA 2692-93)	-	-	-	-	-	-
914 (.001.01)	Prosthetic Appliances (SA 2692-93)	-	-	-	-	-	-
915 (.001.01)	Salary - Pilot Program for those facilities that received funding for Elimination of Nurse Rotating Tours	-	-	-	-	Salary IPCC (Intensive Psych Comm Care)	-
916 (.001.28)	All Other - IPCC (Intensive Psych Comm Care)	-	-	-	-	-	-
920 (.007)	All Episodes of Centrally Directed Travel, excluding Readjustment Counseling, ADP, and Training	-	-	-	-	-	-
921 (.001.01)	Inter-Facility Travel - Includes all episodes of Travel chargeable to Sub-account 2112	-	-	-	-	-	-
922 (.001.01)	Salary - Women Veterans Coordinators	-	-	-	-	-	-
923 (.001.01)	Salary - Women Vets Comp Hlth Care Center Staff	-	-	-	-	-	-
924 (.001.01)	Salary - Women Vets Stress Disorder Treat Staff	-	-	-	-	-	-
925	Salary - NTP Women Vets Health	-	-	-	-	-	-

Cntrl Pt Num / Lmt	Control Point Description	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	ACC Number
(.001.01)	Program						
926 (.001.01)	All Other - Women Vets Comp Hlth Care Center	-	-	-	-	-	-
927 (.001.01)	All Other - Women Vets Stress Disorder Treat	-	-	-	-	-	-
928 (.001.01)	All Other - NTP Women Vets Health Program	-	-	-	-	-	-
929 (.001.19)	Equipment - Women Vets Comp Hlth Care Center	-	-	-	-	-	-
930 (.001.19)	Equipment - Women Vets Stress Disorder Trtment Team	-	-	-	-	-	-
931 (.001.19)	Equipment - Women Vets Hlth Prog All Other Facilities	-	-	-	-	-	-
932 (.007)	NTP Women Vets Health Program	-	-	-	-	-	-
940 (.001.01)	House Staff Agreements/Contracts (SA 2787); Full and Fringe Benefits	-	-	-	-	-	-
941 (.001.28)	Desert Storm Fee Dental	-	-	-	-	-	-
952 (.001.23)	Fire/Safety - RDAP Construction	-	-	-	-	-	-
954 (.001.23)	HVAC - RDAP A & E	-	-	-	-	-	-
956 (.001.23)	HVAC - RDAP Construction	-	-	-	-	-	-
958 (.001.23)	NHC - RDAP - A & E	-	-	-	-	-	-
96 0 (.001.23)	NHC - RDAP Construction	-	-	-	-	-	-
962 (.001.23)	NHC Bed Conv - RDAP - A & E	-	-	-	-	-	-
964 (.001.23)	NHC BED Conv - RDAP Construction	-	-	-	-	-	-
966 (.001.23)	Other - RDAP - A & E	-	-	-	-	-	-
968 (.001.23)	Other - RDAP - Construction	-	-	-	-	-	-
970 (.001.23)	Struct Improv - RDAP - A & E	-	-	-	-	-	-
972 (.001.23)	Struct Improv - RDAP - Construction	-	-	-	-	-	-
974 (.001.23)	Utilities - RDAP - A & E	-	-	-	-	-	-
976 (.001.23)	Utilities - RDAP - Construction	-	-	-	-	-	-

Cntrl Pt Num / Lmt	Control Point Description	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	ACC Number
979 (.001.28)	Salary - Collaborative Homeless Veterans Programs	-	-	-	-	-	-
980 (.001.28)	All Other - Collaborative Homeless Vets Programs	-	-	-	-	-	-
988 (.001.25)	Salary - Outreach/Women Veterans Program	-	-	-	-	-	-

CPNAME Control Point Name

Variable Type: Character

Location in raw data file: 50-66.

Variable first introduced: Since beginning.

Name of Control Point. These names are entered by each local facility and are abbreviated for local use. Use only when working with individual facility-level data, and confirm their meanings with the local Fiscal Office.

COSTCTR Cost Center Number

Variable Type: Numeric

Location in raw data file: 12-17.

Variable first introduced: Since beginning.

The Cost Center identifier is a 6-digit number that identifies functional areas such as clinical and administrative services, and is a means of classifying and accumulating costs from particular areas in VA facilities. Asset Acquisition accounts, which are not cost centers, are in the same numeric series and are included in this variable. They are defined and identified following the list of cost centers.

Cost centers are uniform across VA facilities. Blocks of numbers are assigned to the various VA Administrations:

100000	General Administration - Central Office Staff (exclusive of operating departments)
200000	Information Resources
300000	Veterans Benefits Administration
400000	Inspector General
500000	National Cemetery System
600000	Supply Fund
700000	Operation of Government Service Administration Buildings
800000	Veterans Health Administration

The series that begins with the digit "8" indicates the block assigned to the VHA. The second digit indicates a major subdivision within VHA such as 820000=Direct Medical Care--VA Facilities. The third and fourth digits denote specific functions within the major subdivisions, for example, 82 0300=Psychiatry. (The fifth and sixth digits are always 00 for cost centers, but are used by the asset acquisition accounts.)

When creating the SAS file, compute COSTCTR=COSTCTR/100 to conform to VA procedures and documentation for asset acquisition accounts.

While cost centers and sub-accounts are considered to be coded reliably, there can be local interpretations causing definitional variance across facilities. See introduction to this chapter for discussion of data quality.

Reference: MP-4, Part V, Appendix B-1. MP-4, Part V, section 6B.03.g(1).

Major Subdivision Identification

8000	Medical Administration—Central Office Staff and VA Health Professional Scholarship Program
8100	Medical and Prosthetic Research
8200	Direct Medical Care—VA Facilities
8300	Direct Medical Care—Non-VA Facilities
8 4 00	Administrative Support
8500	Engineering and Building Management Support
86 00	Miscellaneous Benefits and Services
8700	Medical Care Appropriation, Asset Acquisition Accounts
8 800	General Post Fund (Listed in H4671 and begin appearing in FMS files)
89 00	Revolving Funds

Cost Centers

The following document contains cost center information. We have included the original cost center numbers that were presented in Volume IV (written in FY93 and FY94). Since the initial printing of Vol. IV, there have been changes to the cost centers. Some functional areas are no longer identified with a cost center number. Some changes involve either the number that represents the cost center or the description of the cost center. Others are completely new cost centers. We have used Handbook 4671 and the FMS 'ORGN' table to construct and update the list of cost centers. The effective date of Handbook 4671 was October 1, 1994. Changes from the original Vol. IV cost center list that are described in Handbook 4671 will be noted in the Comment column by H4671. Cost centers (or changes) seen only in the FMS 'ORGN' table will be noted by FMS-ORGN.

NOTE: Although the Cost Center is a six-digit number, we present only the first four digits until listing asset acquisition accounts. For cost centers, the last two digits are always 0.

8000 Medical Administration - Central Office Staff & VA Health Professional Scholarship Program - Summary

Note: The 80xx series of Cost Centers has changed substantially since the original publication of this Volume. Click here to see a table that contains **only current** 80xx Cost Centers sorted by cost center.

Cost Center	Description	Comments
8001	Office of Chief Medical Director	8001 now labeled ' Under Secretary for Health '. [H4671]
8002	Resource Management Office	8002 now labeled ' ACMD for Operations '. [H4671]
8004	Management Support Office	8004 now labeled ' DACMD for Hospital Based Svcs. ' Cost Center # for 'Management Support Office' is now 8035 . [H4671]
8005	Office of Quality Assurance	'Office of Quality Assurance' is no longer a functional area in the 80xx series. (In H4671, there is a cost center 8059 labeled 'Quality Facilities Office'.)
8007	Office of Associate Deputy Chief Medical Director for Programs, Planning and Policy	'Office of Associate Deputy Chief Medical Director for Programs, Planning and Policy

Cost Center	Description	Comments
	Development	Development' is no longer a functional area in the 80xx series.
8008	Agent Orange Projects Office	'Agent Orange Projects Office' is no longer a functional area in the 80xx series.
8009	AIDS Project Office	'AIDS Project Office' is no longer a functional area in the 80xx series.
8011	Assistant Chief Medical Director for Clinical Affairs	'Assistant Chief Medical Director for Clinical Affairs' is no longer a functional area in the 80xx series.
8012	Blind Rehabilitation Service	80xx Cost Center # for 'Blind Rehabilitation Service' is now 8020 . [H4671]
8013	Spinal Cord Injury Service	80xx Cost Center # for 'Spinal Cord Injury Service' is now 8019 . [H4671]
8014	Nuclear Medicine Service	80xx Cost Center # for 'Nuclear Medicine Service' is now 8023 . [H4671]
8015	Dietetic Service	80xx Cost Center # for 'Dietetic Service' is now 8013 . [H4671]
8016	Deputy Assistant Chief Medical Director for Prosthetic Services Research and Development	'Deputy Assistant Chief Medical Director for Prosthetic Services Research and Development' is no longer a functional area in the 80xx series.
8017	Medical Service	80xx Cost Center # for 'Medical Service' is now 8005 . [H4671]
8018	Nursing Programs	'Nursing Programs' is no longer a functional area in the 80xx series.
8019	Pathology Service	80xx Cost Center # for 'Pathology Service' is now 8007 . [H4671]
8020	Optometry Service	80xx Cost Center # for 'Optometry Service' is now 8016
8021	Pharmacy Service	80xx Cost Center # for 'Pharmacy Service' is now 8012 . [H4671]
8022	Rehabilitation Medicine Service	80xx Cost Center # for 'Rehabilitation Medicine Service' is now 8009 . [H4671]
8023	Podiatric Service	80xx Cost Center # for 'Podiatric Service' is now 8017 . [H4671]
8024	Mental Health and Behavioral Sciences Service	80xx Cost Center # for 'Mental Health and Behavioral Sciences Service' is now 8010 . [H4671]
8025	Radiology Service	80xx Cost Center # for 'Radiology Service' is now 8008 . [H4671]
8026	Social Work Service	80xx Cost Center # for 'Social Work Service' is now 8014 . [H4671]
8027	Surgical Service	80xx Cost Center # for 'Surgical Service' is now 8006 . [H4671]
8028	Audiology and Speech Pathology Service	80xx Cost Center # for 'Audiology and Speech Pathology Service' is now 8024 . [H4671]
8029	Recreation Service	80xx Cost Center # for 'Recreation Service' is

Cost Center	Description	Comments
		now 8018 . [H4671]
8030	Neurology Service	80xx Cost Center # for 'Neurology Service' is now 8011 . [H4671]
8031	Chaplain Service	80xx Cost Center # for 'Chaplain Service' is now 8015 . [H4671]
8035	Assistant Chief Medical Director for Dentistry	80xx Cost Center # for 'Assistant Chief Medical Director for Dentistry' is now 8027 . [H4671]
8036	Assistant Chief Medical Director for Geriatrics and Extended Care	80xx Cost Center # for 'Assistant Chief Medical Director for Geriatrics and Extended Care' is now 8028 . [H4671]
8037	Extended Care Service	'Extended Care Service' is is no longer a functional area in the 80xx series.
8038	Geriatrics and Grant Management Service	'Geriatrics and Grant Management Service' is no longer a functional area in the 80xx series.
8041	Assistant Chief Medical Director for Academic Affairs	80xx Cost Center # for 'Assistant Chief Medical Director for Academic Affairs' is now 8025 . [H4671]
8045	Assistant Chief Medical Director for Academic Affairs	'Assistant Chief Medical Director for Academic Affairs' is no longer a functional area in the 80xx series.
8052	Assistant Chief Medical Director for Research and Development	80xx Cost Center # for 'Assistant Chief Medical Director for Research and Development' is now 8026 . [H4671]
8053	Medical Research Service	'Medical Research Service' is no longer a functional area in the 80xx series.
8054	Health Services Research and Development Service	'Health Services Research and Development Service' is no longer a functional area in the 80xx series.
8056	Office of Director for Operations	'Office of Director for Operations' is no longer a functional area in the 80xx series.
8057	Medical Information Resources Management Office	80xx Cost Center # for 'Medical Information Resources Management Office' is now 8034 . [H4671]
8058	Readjustment Counseling Service	80xx Cost Center # for 'Readjustment Counseling Service' is now 8030 . [H4671]
8059	Emergency Management and Resource Sharing Service	'Emergency Management and Resource Sharing Service' is no longer a functional area in the 80xx series.
8060	Assistant Chief Medical Director for Administration	80xx Cost Center # for 'Assistant Chief Medical Director for Administration' is now 8032 . [H4671]
8061	Systems Development Office	'Systems Development Office' is no longer a functional area in the 80xx series.
8062	Management Systems Service	'Management Systems Service' is no longer a functional area in the 80xx series.
8063	Building Management Service	'Building Management Service' is no longer a functional area in the 80xx series.

Cost Center	Description	Comments
8064	Voluntary Service	'Voluntary Service' is no longer a functional area in the 80xx series.
8065	Medical Administration Service	'Medical Administration Service' is no longer a functional area in the 80xx series.
8066	Security Service	'Security Service' is no longer a functional area in the 80xx series.
8069	Miscellaneous Service	
8094	Nursing Students - Part-time	'Nursing Students - Part-time' is no longer a functional area in the 80xx series.
8095	Nursing Students - Full-time	'Nursing Students - Full-time' is no longer a functional area in the 80xx series.
8096	Other Health Professionals	'Other Health Professionals' is no longer a functional area in the 80xx series.
8097	Administration of Health Professional Scholarship	

These are new 80xx Cost Centers listed in the FMS table 'ORGN'.

Cost Center	Description	Comments
8003	Associate Deputy Chief Medical Director for Clinical Programs	new [H4671]
8021	Prosthetic and Sensory Aid Service	new [H4671]
8022	Rehabilitation Research and Development Service	new [H4671]
8029	Assistant Chief Medical Director for Environmental Medicine and Public Health	new [H4671]
8031	Associate CMD for Quality Management	new [H4671]
8033	Administrative Services Office	new [H4671]
8036	Health Care Staff Development & Retention Office	new [H4671]
8037	Associate CMD for Resource Management	new [H4671]
8038	Medical Programs Budget Office	new [H4671]
8039	Strategic Planning and Policy Office	new [H4671]
8040	Management Review and Evaluation Office	new [H4671]
8041	Construction Project Coordination and Budget Office	new [H4671]
8043	Medical Sharing Office	new [H4671]
8051	Construction Policy Criteria & FDP Office	new [H4671]
8056	Associate CMD for Construction	new [H4671]

Cost Center	Description	Comments
	Management	
8057	Real Property Management Office	new [H4671]
8058	Western Area Office	new [H4671]
8059	Quality Facilities Office	new [H4671]
8060	Program and Financial Management Office	new [H4671]
8061	Management Information Office	new [H4671]
8062	Engineering Management & Field Support Office	new [H4671]
8063	Project Coordination and Budget Office	new [H4671]
8064	Asset and Enterprise Development Office	new [H4671]
8067	Eastern Area Office	new [H4671]
8068	Consulting Support Office	new [H4671]
8084	All Other Persian Gulf Research and Development and in Service Training	new [H4671]
8085	National Health Care Reform Project Office	new [H4671]

8100 Medical (and Prosthetic [H4671]) Research

Cost Center	Description	Comments
8100	Research	new [H4671]
8101	Administration and Common Research	
8102	Common Research Support	new [H4671]
8103	Merit Reviewed Medical Research	now called Biomedical Research Project
8104	Investigator Salaries	
8105	Animal Research Facilities	
8106	High Priority Research	now called Special Research Labs & Programs
8107	Cooperative Studies	
8108	Career Development Program	
8109	Other Designated Research	
8110	Research Career Scientists	
8119	External Research Grants	

Prosthetics Research - Rehabilitative Research

Cost Center	Description	Comments
8120	Rehab Medical Research	new [H4671]
8121	Central Office for Prosthetics Research	
8122	Prosthetics R&D Activ. Non-8124	new [H4671]
8123	VA Prosthetics Research and Development Center	
8124	All Other Intra-VA Rehabilitative R&D Activities	
8125	Biomedical Engineering Research Service	new [H4671]

Agent Orange

Cost Center	Description	Comments
8132	Agent Orange	

Research and Development in Health Services

Cost Center	Description	Comments
8133	Administration	new [H4671]
8134	Research and Development in Health Services	

8200 Direct Medical Care - VA Facilities - Summary

Cost Center	Description	Comments
8201	Medical Service	
8202	Surgical Service	
8203	Psychiatry Service	
8204	Clinical Ambulatory Care	This was added in FY89, deleted for FY90 and FY91, and activated again in FY92.
8205	Domiciliary Care	Added in FY91
8207	Extended Care	new FMS-ORGN
8211	Dialysis	
8212	Anesthesiology	
8221	Social Work	
8222	Diagnostic Radiology	
8223	Pathology & Laboratory Med Svc	
8224	Pharmacy	
8225	Medical Media Production	

Cost Center	Description	Comments
8226	Libraries	
8227	Psychology Service	
8228	Audiology and Speech Pathology	
8229	Nuclear Medicine	
8231	Podiatry	
8232	Optometry Service	
8233	Spinal Cord Injury Service	
8234	Geriatric Research Education and Clinical Center	
8235	Neurology Service	
8236	Dermatology Service	
8237	Radiation Therapy	
8241	Nursing Service	
8242	Physical, Medical, & Rehabilitation Service	
8243	Dietetic Service	
8244	Chaplains	
8245	Blind Rehabilitation	
8246	Recreation Service	
8247	Readjustment Counseling	
8248	Dental Service	
8252	Central Dental Laboratory	
8265	Prosthetics Distribution Center	
8266	Orthopedic Shoe Service	
8269	General Reference Laboratory	
8270	Prosthetic Activities - Summary	no longer in use unclear when discontinued. Not seen in FY94 or FMS FY95 or FY96
8272	Prosthetic Activity	
8273	Orthotics Laboratories	
8274	Restorations Clinic	
8281	Supply Processing and Distribution Section	
8285	Ward Administration Section	
8286	Ambulatory Care Administration	

8300 Direct Medical Care - Non-VA Facilities - Summary

Cost Center	Description	Comments
8311	Civil Hospitals	
8313	Municipal and State Hospitals	
8315	Hospitals in Manila	
8317	Civilian Health and Medical Program, VA	
8320	Federal Hospitals - Summary	does not appear in CALM FY92 - FY95. Not seen in FMS FY95 or FY96.
8321	U.S. Army Hospitals	
8322	U.S. Air Force Hospitals	
8323	U.S. Navy Hospitals	
8324	U.S. Public Health Service (Marine)	not listed as a functional area in H4671.
8325	U.S. Public Health Service (Fort Worth)	not listed as a functional area in H4671.
8326	Department of Health and Human Services (St. Elizabeths)	not listed as a functional area in H4671.
8327	Panama Canal Zone	not listed as a functional area in H4671.
8329	All Other - Federal Hospitals	
8331	Domiciliary Care - State Homes	
8332	Hospital Care - State Homes	
8333	Contract Adult Day Health Care	
8341	Nursing Home Care - State Homes	
8342	Nursing Home Care - Community Homes	
8343	Home Health Aid Svcs-Patient Homes	new [H4671]
8344	Homeless Veterans Comprehensive Service Program Act 1992	new [H4671]
8351	Posthospital Care - Non-VA Federal Hospitals	
8361	Alcohol and Drug Treatment and Rehabilitation	
8362	Homeless, Chronically Ill, Mental Illness	
8363	Outpatient Fee Medical, Dental, and Pharmaceutical Services	
8364	Contract Dialysis	

8400 Administrative Support - Summary

Cost Center	Description	Comments
8401	Office of Director	
8402	DHCP (Decentralized Hospital Computer Program) and IHS (Independent Hospital System) Operations	
8403	Direction and Coordination of VA Training Programs and Continuing Education Support	
8405	Voluntary Service	
8407	Security Service	
8409	Chief of Staff	
8410	Medical Administration - Summary	is no longer a functional area in FMS-ORGN table. Never appeared in CALM FY92-FY95 or in FMS FY95 or FY96.
8411	Office of the Chief of Medical Administration	
8413	Contractual and Fee Services Section	
8414	Medical Information and Records Section	
8416	Office Operations Section	
8419	Quality Assurance and Case Mix Activity	
8421	Fiscal	
8431	Human Resources Management / Personnel	
8441	Supply	
8445	Contract Service Centers	new [H4671]
8451	Prosthetic Assessment and Information Center	
8470	Information Resources Management (Excludes P/S and cost chareable to cost centers 402 and 610)	

8500 Engineering Support - Summary

Cost Center	Description	Comments
8501	Office of the Chief, Engineering Service	
8503	Facility Safety [Occupational Health] and Fire Protection Engineering	
8504	Project Management Engineering	
8505	Biomedical Engineering	not listed as a functional area in H4671.
8511	Plant Operations	
8521	Transportation	
8530	Other Engineering Operations - Summary	not seen in the FMS-ORGN table. Never appeared in CALM FY92-FY95 or in FMS FY95 or FY96.
8532	Fire Protection Unit	
8533	Grounds Maintenance and Other Miscellaneous Operations	
8540	Engineering-Maintenance Repair	new [H4671]
8541	Recurring M&R Stations Approved Projects	
8542	Nonrecurring M & R	
8551	Operating Equipment - M & R	
8555	Biomedical Engineering	
8560	Building Management Support - Summary (Cost Center 561 through 579)	not seen in the FMS-ORGN table. Never appeared in CALM FY92-FY95 or in FMS FY95 or FY96.
8561	Office of the Chief, Building Management Service	called Environmental Management Service in H4671 & FMS
8562	Pest Management Operations	
8563	Grounds Management Operations	
8564	Sanitation Operations	
8565	Bed Service and Patients Assistance Program Operations	
8567	Waste Management Operations	
8570	Laundry and Drycleaning Operations	
8571	Linen and Uniform Operations	
8575	Interior Design Operations	

8600 Miscellaneous Benefits and Services - Summary

Cost Center	Description	Comments
8601	Home Improvement and Structural Alterations	
8602	Patient Care Travel	
8603	Care of Dead	
8604	Operation and Maintenance of Cemeteries	
8605	Operation of Continuing Education Field Units	
8606	Regional Police Training Center	
8607	Learning Resources Centers	
8608	DSS, National Program Office	New FMS-ORGN
8610	Regional ISC's (Information Systems Centers)	
8615	Administrative Programs	New [H4671]
8621	Operation of Housekeeping Quarters	
8622	Operation of Non-housekeeping Quarters	
8623	Operation and Maintenance of Garages and Parking Facilities	
8624	Medical Care Cost Recovery, 10/1/91 - 9/30/92	no longer a functional area
8631	Insurance and Claims and Indemnities	
8632	Canteen	
8649	Federal Employee Health Program	
8650	Regional and District Activities - Summary (Cost Centers 651 - 659)	not seen in the FMS-ORGN table. Never appeared in CALM FY93-FY95 or in FMS FY95 or FY96.
8651	Regional Directors Office	
8652	VISN - Directors Office	new in FMS-ORGN
8653	VISN - Support Services Center	New in FMS-ORGN
8655	Medical District Office	not listed in H4671 or FMS-ORGN.
8660	VA/DOD Sharing Personnel	new [H4671]
8681	Equipment Depreciation - CDR	new in FMS-ORGN
8682	Building Depreciation - CDR	new in FMS-ORGN

800 General Post Fund [H4671]

Cost Center	Description	Comments
8801	Recreational Facilities	new [H4671]
8802	Religious Facilities	new [H4671]
8803	Research Facilities	new [H4671]
8804	Medical and Other Facilities	new [H4671]
8811	Recreational Equipment	new [H4671]
8812	Ecclesiastical Equipment	new [H4671]
8813	Research Equipment	new [H4671]
8814	Medical and Other Equipment	new [H4671]
8821	Research Supplies and Services	new [H4671]
8822	Medical and Other Non-Recreational Supl.	new [H4671]
8831	Rental or Lease of Rec Equipment	new [H4671]
8832	Hire of Entertainers	new [H4671]
8833	Recreational Activities Supplies	new [H4671]
8834	Rec Activities - Repairs and Service	new [H4671]
8835	Recreational - Personal Comfort	new [H4671]
8841	Religious Activities - Supplies	new [H4671]
8842	Religious Actv - Repair and Print Svc.	new [H4671]
8850	Housing Related Expenses	new [H4671]
8851	Housing Utilities	new [H4671]
8852	Housing Maintenance	new [H4671]
8853	Housing Subsistence	new [H4671]
8854	Housing Furnishings	new [H4671]
8855	Housing Appliances	new [H4671]
8856	Housing Service Equipment	new [H4671]
8857	Housing Cost of Sales	new [H4671]
8858	Housing Purchases	new [H4671]
8859	All Other	new [H4671]

900 Revolving Funds

Cost Center	Description	Comments
8911	Disaster Relief Fund (36X0160)	new [H4671]
8950	Medical Care Cost Recovery (MCCR), Beginning 10/1/92	called MCCR Special Projects in H4671 and FMS-ORGN
8951	MCCR Central Office Program Staff, beginning 10/1/92	
8952	MCCR Finance and IRM, beginning 10/1/92	
8953	MCCR General Counsel, beginning 10/1/92	
8954	MCCR Information Systems Center, beginning 10/1/92	
8955	MCCR Regional Office, beginning 10/1/92	
8956	MCCR Learning Resources /Con Ed, beginning 10/1/92	
8957	MCCR Field Stations, beginning 10/1/92	
8958	MCCR Austin Finance, beginning 10/1/92	
8959	MCCR Operating Equipment	new [H4671] Old cost center 8070 for MAMOE only.
8990	Veterans Canteen Service	
8991	Compensated Work Therapy Program	
8996	Compensated Work Therapy Equipment	
8997	Federal Employee Parking Program	
8998	Federal Employee Parking Improvements	

ASSET ACQUISITION ACCOUNTS: These accounts appear under the "cost center" category but are not considered part of the operating cost center accounts but rather are for capital assets acquired during the relevant reporting period. Sub-accounts in the 3xxx range, "Acquisition of Capital Assets," and those for directly related costs of shipping and installation would be used with these accounts. (MP-4, Part V, Appendix B-3).

[Text from H4671: The operating accounts listed below are subsidiary to general ledger account 1721, Assets Acquired-Current Fiscal Year, for all appropriations except 36X0110, 36X0111 and for the "Other" series. Sub-accounts which may be used in the 1000.00 through 8600.00 series of accounts in Part 2 are not restricted by the listing that follows but should be limited to Equipment 3100 series sub-accounts and sub-accounts for directly related costs of shipping and installation of equipment.

The following suffixes will be used for the cost centers subsequently listed as appropriate:

.11 Operating Equipment Replacements

.21 Operating Equipment Addition

.30 Alterations, Improvements and Acquisitions of Administrative Space]

Original version of Volume IV also listed the following suffixes for some cost centers:

.12 Building Service Equipment Replacements

.22 Building Service Equipment Additions

.40 Other Improvements - Replacement

.50 Other Improvements – Additions

Asset Acquisition Account	Description	Suffixes	Comments
8070	Medical Administration - Center Office Staff, VA: Summary of asset acquisition for cost centers 8001-8069	.11 / .21 / .30	not listed as cost center in H4671. This mention of it does occur, though- "8959 MCCR Operating equipment. Old cost center 8070 for MAMOE only." 8070.11 & 8070.30 not seen in any end-of-year (92-95) Calm 887 file. 8070.21 regularly occurred, though. 8070 is not listed as a cost center in the FMS-ORGN table.
8098	VA Health Professional Scholarship Program: Summary of asset acquisitions for cost centers 8094-8097	.11 / .21 / .40	not listed as cost center in H4671 or in FMS-ORGN. None of the 8098 cost centers listed here were seen in any end-of-year (92-95) Calm 887 file.
8119	External Research Grant Equipment	.11 / .21	This cost center is listed in H4671 and in FMS-ORGN. Additionally, H4671 lists this as a cost center that can accept the suffixes listed above.
8120	Research in Health Care: Summary of asset acquisitions for cost centers 8101-8110	.11 / .12 / .21 / .22 / .40 / .50	in H4671 described as "Rehabilitative Medical Research". Additionally, H4671 lists this as a cost center that can accept the suffixes listed above. It is also listed as a cost center in FMS-ORGN.

Asset Acquisition Account	Description	Suffixes	Comments
8130	Rehabilitative Research: Summary of asset acquisitions for cost centers 8121-8124	.11 / .21 / .40 / .50	Not listed as a cost center in H4671 or in FMS-ORGN. Interpret with caution.
8132	Agent Orange	.11 / .21 / .40 / .50	Listed as cost center in H4671 and in FMS-ORGN. Additionally, H4671 lists this as a cost center that can accept the suffixes listed above.
8134	Research and Development in Health Services	.11 / .21 / .40 / .50	Listed as cost center in H4671 and in FMS-ORGN. Additionally, H4671 lists this as a cost center that can accept the suffixes listed above.
8700	Medical Care Appropriation: Summary of asset acquisitions for cost centers in the 8200, 8400, 8500, and 8600 series of accounts.	.11 / .12 / .21 / .22 / .40 / .50	In H4671, described as "Health Professional Scholarship Program" and listed as a cost center that can accept the suffixes listed above. Interpret with caution.

SUBACCT	Sub-account Identification Numbers
Variable Type:	Numeric
Location in raw data file:	18-21
Variable first introduced:	Since beginning

A 4 digit numeric symbol used to classify cost data below the cost center level. Sub-account codes consist of an object classification code, with major and intermediate identifiers, and a minor code which identifies is the most specific level. The major sub-account identifier (first digit) indicates the general nature of the cost such as 2xxx=Contractual Services and Supplies. Intermediate sub-accounts (second digit) identify a specific type of cost within the major sub-account levels, for example, 21xx=Travel and Transportation of Persons. Together, these two digits form "object classifications." Finally, the minor sub-accounts further classify costs identified by the intermediate sub-accounts, for example, 2112=Interfacility Travel.

Avoid double-counting: Note that the "sub-accounts" in the 11xx, 12xx, and 13xx series for Personal Services and Benefits (personnel) are "Payroll Analysis Accounts." The sum of the values in the Payroll Analysis Accounts equals the total value of the 10xx series (Personal Services and Benefits) sub-accounts when all cost centers for an appropriation within a station are combined. The detail about personnel funds (e.g., regular pay, holiday pay, taxes) are in the analysis accounts. These are tallied to arrive at the total personnel obligations in the 10xx series.

NOTE: Payroll Analysis Accounts (11xx - 13xx; see end of sub-account listing) sum to their major sub-account level (10xx); the other sub-accounts do not sum to their respective major sub-account levels.

While cost centers and sub-accounts are considered to be coded quite reliably, there can be local interpretations causing cost assignment variance across facilities. See introduction to this chapter for discussion of data quality.

Reference: MP-4, Part V, Appendix B-2.

Sub-account Table (object classifications with their major, intermediate, and minor sub-accounts).

10xx Personal Services and Benefits

Sub-account	Description	Comments
1001	Administrative Personnel not Otherwise Classified.	
1002	Clerical Personnel	
1007	Computer Systems Analyst, Programmers, Key punch Operators and Computer Operators.	
1008	Wage Rate Employees	
1009	Purchase and Hire	
1014	Respiratory Therapist	
1015	Physical Therapist	
1016	Occupational Therapist	
1017	Other Therapists	
1018	Dietitian	
1019	Dietetic Technician	

Sub-account	Description	Comments
1020	Social Worker	
1021	Social Worker Aides and Technicians	
1022	Radiology Technologist	
1023	Radiology Technician	
1024	Pharmacists	
1025	Pharmacy Technicians and Aides	
1026	Dental Assistants, Hygienist, Aides, Dental Lab Aides and Technicians	
1027	Psychology Aides and Technicians	
1028	Audiologist and Speech Pathologist	
1029	Nuclear Medicine Technologist	
1030	Nuclear Medicine Technicians and Aides	
1031	Other Health Technicians and Aides not Previously Identified	
1032	Recreation Specialist, Aides and Technicians	
1033	Medical/Laboratory Technologist	
1034	Medical/Laboratory and Pathology Technicians	
1035	Laboratory Aides and Workers	
1036	X - Radiology Technician	in FMS-SOBJ
1037	Medical Machine Technicians. Includes EEC, EEG, EKG, etc. technicians	
1038	Orthopedists and Prosthetists	
1039	Chemists, Physicists, Microbiologists and Other Physical and Health Science Professionals	
1041	Physicians Geriatrics Fellows Program	
1042	Spinal Cord Injury Fellows	
1043	VA Fellows as RWJ Clinical Scholars	
1044	Substance Abuse Fellows	
1045	Dental Geriatric Fellows Program	
1046	Psychiatry Research Fellows	
1047	Schizophrenia Research Fellows	
1048	Ambulatory Care Fellows	
1049	Clinical Pharmacology Fellows	
1050	X - Trainees - Admin Trn Prog	in FMS-SOBJ
1051	Trainees—Allied Health Programs	
1052	Interdisciplinary Team Training in Geriatrics	
1053	Geriatrics Expansion	
1054	Summer Trainees	

Sub-account	Description	Comments
1055	Upward Mobility	
1056	Trainees--Administrative Training Program	
1060	X - Professional Nurses	in FMS-SOBJ
1061	Registered Nurses	
1062	Administrative Nurse Trainee	
1063	Nurse Anesthetist	
1064	Nurse Practitioners	
1065	LPN's and LVN's	
1066	Nursing Aides and Nursing Assistants	
1067	X - LVN	in FMS-SOBJ
1069	X - WOC Employees Rec QS&L	in FMS-SOBJ
1070	X - Exp Dental Auxiliaries	in FMS-SOBJ
1071	Dentists—Full Time and Part Time	Just Full Time in H4671
1072	Dentists Part Time	new [H4671]
1073	Dentists—Residents, Noncareer	
1074	Expanded Dental Auxiliaries	
1076	X - Dentists Resid/Career	in FMS-SOBJ
1077	Podiatry Residents	
1078	WOC (Without Compensation) Employees Receiving QS&L (Quarters, Subsistence and Laundry)	Listed as subacct # 1069 in H4671
1079	Podiatrists	
1081	Physicians—Full Time	
1082	Physicians—Part Time	
1083	Physicians—Residents, Non-career	
1084	Physicians Assistants	
1085	Clinical Psychologists and Counseling Psychologist—Full Time and Part Time—Other Than Consultants or Trainees	
1086	X - Physicians - Resid/Career	in FMS-SOBJ
1087	Psychologist, Physician and Dentists—Research Associates	
1088	Optometry Residents	
1089	Optometrists	
1090	X - Adm Clerical & Tech	in FMS-SOBJ
1091	Federal, Summer Employment Program for Youth—Summer Aides	
1092	Stay-in-School Program—Part Time Employment of Needy Students	
1093	Subsistence and Temporary Expenses. Real	

Sub-account	Description	Comments
	Estate Costs, and Miscellaneous Expenses-Public Law 89-516	
1094	Employee Compensation Payments (Central Office only).	
1095	Employee Salary Continuation	
1096	Employees on Sick Leave Pending Disability Retirement	
1097	Unemployment Compensation	
1098	X - Wage Rate Employees	in FMS-SOBJ
1099	X - Purchase and Hire	in FMS-SOBJ

20xx Contractual Services and Supplies

21xx Travel and Transportation of Persons

Sub-account	Description	Comments
2101	Permanent Duty Travel	
2102	Round Trip Travel Between Old and New Official Station To Seek Permanent Residence Quarters	
2103	Employee Training Travel	
2104	Employee Program Travel	
2105	PCS Meals Empl/Dependents	in H4671 description is Permanent Duty Travel, Meals only -FMS only - charge 007.
2111	Employee Medical Travel	
2112	Inter-Facility Travel	
2120	Beneficiary Travel	
2121	Local Transportation of Employees	
2122	Travel of Witnesses	
2128	Nonmedical Beneficiary Travel	
2130	Rental of Passenger Vehicles From Government Motor Pools	
2140	Commercial Transportation Charges	
2150	Travel to be Reimbursed	new [H4671]

22xx Transportation of Things

Sub-account	Description	Comments
2210	Shipment of Bodies	
2220	Other Shipments	
2224	Other Shipments Related to Personal Property. Capitalized.	new [H4671]
2225	Other Shipments Related to Real Property. Capitalized.	new [H4671]
2226	Other Ship-ADP Nonex eq-cap	
2227	Other Ship-Trust Equip-Cap	
2230	Shipment of Household Goods and Personal Effects	
2240	Parcel Post Service	
2250	Rental of Trucks From Government Motor Pools	
2299	Shipping & Handling - SF	new in FMS-BOCT

23xx Rent, Communications and Utilities

Sub-account	Description	Comments
2301	Telephone—Long Distance—Commercial	
2302	Telephone—Long Distance—GSA-FTS Service	
2303	Telephone—Recurring Costs—Commercial	
2304	Telephone—Recurring Costs—GSA	
2305	Telephone—Nonrecurring Costs	
2307	Data Communications Services	
2308	Telegrams - Commercial	new [H4671]
2309	Facsimile - Rental Costs	new [H4671]
2311	Integrated Data Communications Utility (IDCU)	
2312	Communications—Other	
2313	VADATS	in H4671 described as Integ. Data Communic. Util (IDCU)
2320	Regular Mail Service (Central Office only.)	
2321	Express Mail Service	
2324	ADP Software Rental	
2330	Real Property Rentals	
2331	GSA SLUC Charges	
2341	Equipment Rentals	
2342	Office Automation/Word Processing, Rental	
2343	ADP Equipment Rental	
2345	Telecommunications Equipment (Data), Rental	
2350	Motion-Picture Film Rentals	
2390	Utility Services	
2391	Electricity	
2392	Water	
2393	Steam, Heat and Hot Water	
2394	Gas	
2395	Sewer	

24xx Printing and Reproduction

Sub-account	Description	Comments
2421	Tabulating Cards--Custom Printed	
2422	Tabulating Paper—Custom Printed	
2423	Forms and Form Letters	
2424	Other Printing and Reproduction	

25xx Other Services

Sub-account	Description	Comments
2507	Information Technology Support Services (Other Than Federal Executive Branch Agency Supplier)	
2510	Information Technology Support Services (Federal Executive Branch Agency Supplier)	
2511	ADPE Time/Data Processing Services (Commercial Supplier)	
2513	ADP Operations and Maintenance Support Services (Commercial Supplier)	
2515	Systems Analysis and Programming (Commercial Supplier)	
2517	Information Resources Studies (Commercial Supplier)	
2520	Repair of Furniture and Equipment	
2530	Storage of Household Goods	
2531	Relocation Services	
2532	Special services provided by GSA, services, over and above the basic SLUC rental charges provided by GSA	
2535	Interior Decorating Services	
2540	Laundry and Drycleaning Services	
2542	Operating Services	
2543	Maintenance and Repair Services	
2544	ADP Equipment Maintenance Contracts	
2546	Minor Site Preparation for Information Technology Systems	not seen in FMS
2547	Inspections - Supply Fund	new in FMS-BOCT
2551	Prosthetic Repair Services	
2552	Repair Services to Home Dialysis Equipment	
2553	Miscellaneous Contractual Services for Indigent Veterans	
2555	Property Management Services	new in FMS-BOCT

Sub-account	Description	Comments
2558	Sales Commissions	new in FMS-BOCT
2559	Loan Guaranty Prg (FMS int)	new in FMS-BOCT
2561	Fee Basis—Medical and Nursing Services	
2571	Fee Dental Service	
2572	Service Purchased or Sold by a VHA Special Clinical Resource Center	
2574	Home Oxygen—Contractual Agreement	
2575	Other Contract Hospitalization	
2576	Consultants and Attendings	
2577	Representation Allowance (Manila, P.I. [cost center 3010 only] and Central Office Finance Office [cost center 1101] only)	
2578	Official Residence Allowance (Manila [cost center 3010] only)	
2579	Scarce Medical Specialist Contracts	
2580	Contracts and Agreements with Institutions and Organizations	
2581	Contracts and Agreements With Individuals for Personal Services	
2582	Incentive Therapy	
2583	Contracts and Agreements for tuition and registration fees in connection with training and attendance at conferences or meetings within the Government	
2584	Contracts and Agreements for tuition and registration fees in connection with training and attendance at conferences or meetings outside the Government	
2585	College Work-Study Program	
2586	Sharing Medical Resources--38 U.S.C.5051	
2587	House Staff Contracts	
2589	Compensated Work Therapy	
2590	VA/DOD Sharing Agreement—38 U.S.C.5011	
2591	Handling Charges on Trainee Books, etc	
2592	Counseling	
2593	IRS Collection Fee	
2594	Architecture & Engr Cap	new [H4671]
2595	Education and Training Reporting Allowances--U.S.C. 1784	
2596	Contract & State App Agencies	new [H4671]
2597	Burial Costs for Unclaimed Bodies	

Sub-account	Description	Comments
2598	Contract Hospital and Outpatient Treatment	
2599	Depreciation Charges	

26xx Supplies and Materials

Sub-account	Description	Comments
2610	Provisions	
2620	Office Supplies	
2621	Tabulating Cards—Not Custom Printed	
2622	Tabulating Paper—Not Custom Printed	
2623	ADP Recording Media	
2624	ADP Software, Purchased	
2626	Test APD Software and Equipment	new [H4671]
2631	Drugs, Medicines and Chemical Supplies	
2632	Other Medical and Dental Supplies	
2633	Home Oxygen—Supplies	
2635	Blood and Blood Products	
2636	Prescriptions	
2645	Books, Periodicals, and Newspapers	
2647	Audiovisual Software	
2650	Fuel	
2660	Operating Supplies and Materials	
2661	Expendable Furniture and Fixtures and Decorating Supplies	
2665	Linen Items	
2666	Employee Uniforms [and Protective Clothing.]	
2667	DELETED NOW REPORTED UNDER SUB-ACCOUNT 2665	
2668	DELETED NOW REPORTED UNDER SUB-ACCOUNT 2665	
2669	DELETED NOW REPORTED UNDER SUB-ACCOUNT 2666	
2670	Maintenance Supplies and Materials	
2690	S&R Repair Parts, Inv.	new in FMS-BOCT
2691	Flags	
2692	Prosthetic Supplies	
2693	Home Dialysis Equipment and Supplies	
2696	Subistence - SF	new in FMS-BOCT
2697	Medicines, Drugs, & Chem - SF	new in FMS-BOCT

Sub-account	Description	Comments
2698	Medical Supplies - SF	new in FMS-BOCT
2699	Other Supplies - SF	new [H4671]

30xx ACQUISITION OF CAPITAL ASSETS

31xx Equipment

Sub-account	Description	Comments
3103	Operating Equipment Service and Reclamation. Capitalized.	new [H4671]
3104	Operating Equipment Service and Reclamation. Not capitalized. (FMS stations only.)	new [H4671]
3105	Trust Equipment. Capitalized.	new [H4671]
3106	Trust Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3107	Equipment in Custody of Research Contractors. Capitalized.	new [H4671]
3108	Equipment in Custody of Research Contractors. Not capitalized. (FMS stations only.)	new [H4671]
3109	Invalid Lifts, Other Devices and Equipment. Capitalized.	new [H4671]
3110	Transportation Equipment. (passenger vehicles)	
3111	Transportation Equipment, Passenger Vehicles. Not capitalized. (FMS stations only.)	new [H4671]
3112	Transportation Equipment. (nonpassenger vehicles)	
3113	Transportation Equipment, Non-Passenger Vehicles. Not capitalized.(FMS stations only.)	new [H4671]
3114	Invalid Lifts, Other Devices, and Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3120	Nonexpendable Furniture and Fixtures	
3121	Office Equipment	
3122	Office Automation/Word Processing, Purchased	
3123	ADPE (Automatic Data Processing Equipment), Purchased	
3124	ADP Software, Purchased	
3125	Telecommunications Equipment (Data).	

Sub-account	Description	Comments
	Purchased	
3126	Furniture and Fixtures. Not capitalized. (FMS stations only.)	new [H4671]
3127	Office Equipment. Not Capitalized. (FMS stations only.)	new [H4671]
3128	Office Automation/Word Processing, Purchased. Not capitalized. (FMS stations only.)	new [H4671]
3129	ADP Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3130	Medical, Dental and Scientific Equipment	
3131	Medical, Dental, and Scientific Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3133	Telecommunications Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3134	ADP Software, Purchased.	new [H4671]
3150	Utility and Operating Equipment	
3151	Utility and Operating Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3160	Equipment Acquired Under Lease Purchase Contracts. Capitalized.	new [H4671]
3161	Equipment under Capital Lease. Not capitalized. (FMS stations only.)	new [H4671]
3199	Natl Acquisition CTR Purchases	new in FMS-BOCT

32xx Lands and Structures

Sub-account	Description	Comments
3210	Land	
3220	Building and Facilities	
3221	Site Preparation for Information System Technology	
3222	Land, Building, and Other Structures Acquired Under Lease Purchase Contracts. Includes principal payments under capital leases. Capitalized.	new [H4671]
3223	Buildings and Facilities. Not capitalized.	new [H4671]
3224	Buildings Under Capital Lease. Not Capitalized.	new [H4671]
3225	Telecommunications Equipment	
3226	Telecommunications. Not capitalized.	new [H4671]
3230	Leasehold Improvements. (Over \$5,000).	new [H4671]

Sub-account	Description	Comments
	Capitalized.	
3231	Leasehold Improvements. (Under \$5,000). Not capitalized. (FMS stations only.)	new [H4671]
3240	Other Structures and Facilities. Capitalized.	new [H4671]
3241	Other Structures and Facilities. Not capitalized. (FMS stations only.)	new [H4671]
3250	Work In Process - Non Major and Minor Construction Funds. Capitalized.	new [H4671]

33xx Investment and Loans

Sub-account	Description	Comments
3310	Includes acquisition of securities; property acquisitions, losses on property acquisitions as a result of payments made pursuant to guaranty of loans under section 505(a) of the Servicemen's Readjustment Act.	Simply labeled 'Property Acquisitions' in the FMS-BOCT table
3320	Premiums/Disc For Ins Prg	new in FMS-BOCT

40xx GRANTS AND FIXED CHARGES

41xx Grants, Subsidies, and Contributions

Sub-account	Description	Comments
4110	Includes grants and payments to States for research purposes, construction of State extended care facilities, and for care and treatment of beneficiaries at State homes; readjustment benefit payments and readjustment allowances; loan guaranty payments in lieu of interest; miscellaneous benefit payments for specially adapted housing; payments under 38 U.S.C. ch. 35.	Simply labeled 'Grants, Subsidies & Contributions' in the FMS-BOCT table
4120	Grants to assist public, private, and non-profit entities providing services to homeless veterans under the authorization of PL 102-590. Limited to cost center 8344.	Simply labeled 'Grants Svcs To Homeless Vets' in the FMS-BOCT table
4130	Subsidies & Grants/Ins & Ind Fds	new in FMS-BOCT
4177	Ch 31 - Non-Subsistence	new in FMS-BOCT

42xx Insurance, Claims and Indemnities

Sub-account	Description	Comments
4210	Pension Annuities and Insurance Claims	
4220	Federal Tort Claims	
4250	Reimbursement for Losses	
4260	Admin. Expense, Insurance Prg	new in FMS-BOCT

43xx Interest and Dividends

Sub-account	Description	Comments
4310	Interest Expense - Lease Purchase. Interest payments under capital leases.	new [H4671]
4320	Interest On Div, Credits & Dep	new in FMS-BOCT
4330	Dividends, Insurance Prgs	new in FMS-BOCT

PAYROLL ANALYSIS ACCOUNTS:

11xx Payroll Analysis

Sub-account	Description	Comments
1100		
1101	Regular Pay. (Includes merit pay)	
11CN		
1102	Night Differential Pay	
1103	Holiday Pay	
1104	Overtime Pay	
1105	Terminal Leave Pay	
1106	Post Differential (Manila only)	
1107	Premium pay on an Annual Basis (Standby).	
1108	Sunday premium Pay	
1109	On Call Pay	
1110	Special Pay Part-Time Dentists	
1111	Special Pay Full-Time Dentists	
1112	Special Pay Part-Time Physicians	
1113	Special Pay Full-Time Physicians	
1114	Cash Awards	listed in H4671/FMS as Cash/Performance Awards
1115	Senior Executive Service Bonus	
1116	Reemployed Annuitants. Reimbursement to	

Sub-account	Description	Comments
	the Civil Service Retirement and Disability Fund for Reemployed Annuitants.	
1117	Saturday Premium Pay	
1118	Premium Pay in Lieu of Overtime (IG employees only)	
1119	Employee Special Pay	
1120	Geographic Pay	new [H4671]
1121	Recruitment Bonus	new [H4671]
1122	Retention Allowance	new [H4671]
1123	Hazard Pay Differential	new [H4671]
1124	Staffing Differential	new [H4671]
1125	Supervisory Differential	new [H4671]
1126	Relocation Bonus	new [H4671]
1127	Physicians Comparability Allowance	new [H4671]
1128	Incentive Awards, Cash or Non-Cash	new [H4671]
1129	Foreign Language Awards (limited to law enforcement officers)	new [H4671]
1130	Locality Pay	new [H4671]
1131	Credit Reforem, VACO only	new in FMS-BOCT

12xx Personnel Benefits

Sub-account	Description	Comments
1201	Benefits, Canteen Svc (FMS int)	new in FMS-BOCT
1203	QS&L Allowances Provided WOC Employees	
1204	Office Workers' Compensation Programs Payments (Central Office only).	
1205	Uniform Allowances	
1206	Severance pay (Manila only).	
1208	Subsistence and Temporary Miscellaneous Moving Expenses.	
1209	Real Estate Costs	
1210	Relocation Income Tax & Withholding Tax	
1212	Federal Employees Life Insurance Fund--VA Contributions	
1214	OASDI Employers Tax	
1216	Civil Service Retirement Fund--VA Contributions	
1218	Federal Employees' Health Benefits--VA	

Sub-account	Description	Comments
	Contributions	
1219	Living Allowances and Educational Assistance	
1220	Medicare VA Share	
1222	Federal Employees Retirement System (FERS)--Regular	
1223	Federal Employees Retirement System (FERS)--Special	
1224	Federal Employees Retirement System (FERS)--Thrift	
1225	Fee Basis - OASDI - VA Share	new in FMS-BOCT
1226	Fee Basis - Medicare - VA Share	new in FMS-BOCT
1299	Obj Class Transfer - Payroll	new in FMS-BOCT

13xx Benefits for Former Personnel

Sub-account	Description	Comments
1301	Severance Pay, Public Law 89-301.	
1302	Unemployment Compensation Payments.	
1303	Voluntary Separation Incentive	new in FMS-BOCT
1304	Other Benefits	new in FMS-BOCT

CURMOBL Obligations for Current Calendar Month

Variable Type: Numeric
Location in raw data file: 26-31
Variable first introduced: Since beginning

Total of obligations (amount committed) for the month of the report. An obligation is a commitment of government funds for a specific purpose (such as a purchase order for goods or services or commitments for employee salaries) for which payment will be due during the same fiscal period or at some point in the future.

While CALM data at the cost center and sub-account level are considered quite reliable, there are some concerns about obligations at the control point level. Most control points can be individually assigned and used by local facilities; for personnel they use standard numbering. When a Standardized Control Point is mandated, facilities need to diverge from the normal routine to make these entries; errors and discrepancies can occur. The cost centers and sub-accounts may have minor problems as well. There are occasional negative balances in sub-accounts which were not corrected before the monthly or end of year entry was closed, problems stemming from system inflexibilities such as costing a person to a single cost center resulting in less reliable manual transactions, and some variability across VAMCs in cost center and sub-account assignments due to local definitional interpretations or differing degrees of training or oversight. See the introduction to this chapter for a discussion of data quality.

CURQDBL Current Quarter Obligations

Variable Type: Numeric
Location in raw data file: 32-37
Variable first introduced: Since beginning

Cumulative total of commitment of funds (obligations) by cost center and sub-account for the current fiscal quarter. An obligation is a commitment of government funds for a specific purpose (such as a purchase order for goods or services or

commitments for employee salaries) for which payment will be due either during the same fiscal period or at some point in the future. The fiscal year begins October 1.

While CALM data at the cost center and sub-account level are considered quite reliable, there are some concerns about obligations at the control point level. Most control points can be individually assigned and used by local facilities; for personnel they use standard numbering. When a Standardized Control Point is mandated, facilities need to diverge from the normal routine to make these entries; errors and discrepancies can occur. The cost centers and sub-accounts may have minor problems as well. There are occasional negative balances in sub-accounts which were not corrected before the monthly or end of year entry was closed, problems stemming from system inflexibilities such as costing a person to a single cost center resulting in less reliable manual transactions, and some variability across VAMCs in cost center and sub-account assignments due to local definitional interpretations or differing degrees of training or oversight. See the introduction to this chapter for a discussion of data quality.

FYDBL	Obligations for the Fiscal Year to Date
Variable Type:	Numeric
Location in raw data file:	38-43
Variable first introduced:	Since beginning

Fiscal year to date cumulative total of commitment of funds (obligations) by cost center and sub-account. An obligation is a commitment of government funds for a specific purpose (such as a purchase order for goods or services or commitments for employee salaries) for which payment will be due during the same fiscal period or at some point in the future. The fiscal year begins October 1.

While CALM data at the cost center and sub-account level are considered reliable, there are some concerns about obligations at the control point level. Most control points can be individually assigned and used by local facilities; for personnel they use standard numbering. When a Standardized Control Point is mandated, facilities need to diverge from the normal routine to make these entries; errors and discrepancies can occur. The cost centers and sub-accounts may have minor problems as well. There are occasional negative balances in sub-accounts which were not corrected before the

monthly or end of year entry was closed, problems stemming from system inflexibilities such as costing a person to a single cost center resulting in less reliable manual transactions, and some variability across VAMCs in cost center and sub-account assignments due to local definitional interpretations or differing degrees of training or oversight. See the introduction to this chapter for a discussion of data quality.

SUBMBL	Obligations for Subsequent Month
Variable Type:	Numeric
Location in raw data file:	44-49
Variable first introduced:	Since beginning

You will probably never need to use this variable; it is used by CALM during the three-day overlap period when both previous and current months are open.

The commitment of funds (obligation) cycle within VA operates on an accounting rather than calendar month basis. An accounting month begins on the first calendar day of the month and runs through the third workday of the following month. The three-day overlap ensures that all data for the previous calendar month has been correctly collected and transmitted to the Austin Finance Center. During the first three days of the subsequent month, obligations and corrections/modifications may be entered for the previous month's activities.

According to the Chief, CALM and CASCA ADP Systems Division, the SUBMBL variable is used by the CALM system internally to keep subsequent month (new calendar month) data separate from current month (previous calendar month) data during the CALM overlap period. This allows stations to enter data for the new calendar month while at the same time making corrections and modifications for the previous calendar month. **Do not** add to current month obligations.

Management Control Report 830: Cost Center, Sub-account, and Payroll Analysis Accounts

AUSTIN FILE NAME AND SAS SHELL INFORMATION

DESCRIPTION

Variable Name & Label

TYPE Management Control Report Identifier

STA3N Local Facility Number

STANAME Local Facility Name

STATYPE Type of VA Facility

YEAR Year of Report

MONTH Month of Report

APPROP Appropriation Code

SECTION Data Summary Level Identifier

PART Account Type Identifier

COSTCTR Cost Center Number

SUBACCT Sub-account Identification Number

HRSFYTD Total Fiscal Year To Date Employee Hour

AMTFYTD Total Payments--Fiscal Year To Date

HRSCQTR Cum. Total Employee Hours - Current Quarter

AMTCQTR Cum. Total Payments - Current Quarter

**MANAGEMENT CONTROL REPORT 830: COST AND FTEE BY COST CENTER,
SUB-ACCOUNT, AND ANALYSIS ACCOUNT**

FY 1992 End of Year File Name: CONPRD.CLM.CLM830.SEP92

SHELL TO CREATE SAS FILE: RMTPRD.HSR.COSTSHEL(SAS830)

File names in previous years: CONPRD.CLM.CLM830.mmmmy

Availability:

End-of-year files: Previous 3 years.

Monthly files: Previous 18 months.

Sorted by: STA3N, APPROP, SECTION, PART, COSTCTR, AND SUBACCT.

Expenditures are divided so that a unique record is created for each sub-account within a cost center within a part (asset acquisition vs. other accounts) within a section within an appropriation for each station.

DESCRIPTION: The CALM system generates the "Management Control Report 830: Cost and FTEE by Cost Center, Sub-account, and Analysis Account" each month based on daily transactions from field stations.

The 830 Report details medical care expenditures accumulated throughout the fiscal year by hospital cost centers. The CALM system interfaces on a monthly basis with the Personnel and Accounting Integrated Data (PAID) system to produce the CALM 830 Report on personnel and other medical care costs. The report summarizes the cumulative costs-to-date for the fiscal quarter and year by cost center (typically hospital Service areas such as Nursing or Surgical Services) and sub-account within the cost center (for example, Physicians or Registered Nurses). It categorizes personal services and benefits data along with the corresponding FTEE and all other costs for each cost center and sub-account.

Cumulative monthly and finalized end-of-year reports are guaranteed to be available on the Austin mainframe for 18 months and three years respectively. End-of-

year reports yield more accurate information as the monthly information reported is recorded on a cumulative basis and allows for correction. We have been able to locate copies of the CALM 830 files back to FY84; access by using RMTPRD.MED.CONPRD.CLM.CLM830.SEPyy, where yy are the fiscal years 84-92. We plan to keep past years' files for both CALM and CDR on tape in SAS format. See RMTPRD.HSR.SAS.CLM830.SEPyy.

Use our program shell RMTPRD.HSR.COSTSHEL(SAS830) to convert CONPRD.CLM.CLM830.mmmyy to SAS format.

AVOID DOUBLE-COUNTING:

- Payroll will be counted twice unless you select EITHER sub-accounts 1011-1099 and sections 1 or 2 OR 1100-1299 and section 3. See SUBACCT and SECTION variables below.
- The Fiscal "shells" for various additional reports all specify the range of cost centers to be between 8200 and 8799 or 8999. This is because the reports are geared to VA Medical Center operation rather than to VA Central Office (8100 series) and VA Research (8200 series) operations. However, this also prevents problems when using Sections 2 or 3, when the cost center is set to 0 and therefore amounts, when totaled, will be reported under the "cost center," 0.

As individual variables are explained, we refer you to the formal VA policies and procedures. Most relevant manual references are found in MP-4, Part V. These are available on-line at Austin. Procedures to access them are described in Chapter One above.

TYPE	Management Control Report Identifier
Variable Type:	Character
Location in raw data file:	1
Variable first introduced:	Since beginning.

Several Management Control Reports (MCRs) produced by the CALM system are identified by a series of letters assigned by the CALM developers to the output reports. The letters identify the record to the computer. Records in the MCR830 series are always coded "G."

Reference: MP-4, Part V, section 12I.04.d, p. 12I-17.

STA3N	Local Facility Number
Variable Type:	Numeric
Location in raw data file:	2-4
Variable first introduced:	Since beginning.

STA3N is the 3-digit identification number of the local parent facility; substation data are included with parent station data. For a complete list of facility numbers, refer to Volume I, Appendix A.

STANAME	Local Facility Name
Variable Type:	Character
Location in raw data file:	76-102
Variable first introduced:	Since beginning.

Facility name as identified by its location (city and state).

Reference: MP-4, Part V, section 12I.04.d, p. 12I-17.

STATYPE	Type of VA Facility
Variable Type:	Character
Location in raw data file:	71-75
Variable first introduced:	Since beginning.

Shorthand description of reporting VA facility, for example VACO, that indicates VA Central Office. For a complete list of facility identifiers, refer to "Station ID" in Appendix A of Volume I: Overview.

YEAR	Fiscal Year of Management Control Report
Variable Type:	Numeric
Location in raw data file:	26-27
Variable first introduced:	Since beginning.

Calendar Year of each Management Control Report. Cumulated data in the report is by fiscal year. The fiscal year begins October 1. Fiscal year 1992, for example, began October 1, 1991 and ended September 30, 1992.

MONTH	Month of Management Control Report
Variable Type:	Numeric
Location in raw data file:	28-29
Variable first introduced:	Since beginning.

Two digit numeric month of Management Control Report.

If you want the three letter abbreviation for each month printed in your analyses, put the following statement in your SAS dataset creation program:

```
FORMAT MONTH MONTHL.;
```

APPROP	Appropriation Fund Code
Variable Type:	Character
Location in raw data file:	5-6
Variable first introduced:	Since beginning.

Appropriations are funds assigned by Congress to operate federal programs, and authorize Departments to make commitments to spend (obligate) and to disburse the funds for particular purposes. Appropriations are most often approved for a one-year period although multiple year and no-year appropriations are possible. (No-year appropriations generally are provided to accomplish a specific one-time task.) The appropriation that will probably be of most interest for health services research is the VA Medical Care appropriation. The appropriation code is 7-8 digits in length, but for the CALM 830 a 1 or 2 character summary recode is used.

The Treasury symbols for appropriations are 7 to 8 digit codes. The first two digits are the agency identifier, which for VA is "36." The third (and sometimes fourth) digit identifies the fiscal year(s) in which the program may obligate funds. For example, a one-year appropriation is identified by the last digit in the fiscal year; for FY 1993, the digit is "3." A multiple year appropriation uses the first and last year digits (separated by a "/") for which the power to obligate exists. A no-year appropriation is indicated by an "X" in place of the fiscal year digit. Account symbols are the last four digits of the appropriation symbol and designate the type of fund, for example, 0160 represents "Medical Care, VA."

The CALM 830 report assigns a code to each VA "program symbol" using a given Treasury appropriation code, and thus one appropriation may have several APPROP codes. The program symbols used are Medical Administration-Central Office Staff, Health Professional Scholarship Program, Medical Research, Prosthetics Rehabilitative Research, Research and Development in Health Services, Agent Orange, Medical Care, and Revolving Funds. Refer to the associated CALM 887 YALD codes listed above, or consult your Fiscal Service if detail on other appropriation codes is needed.

An appropriation may have even more YALD codes in CALM 887 because YALD codes include "limitations" and "analysis codes" that further limit the use of funds within each appropriation and program symbol (see CALM 887 documentation, above, for YALD variable description). For your convenience, the YALD codes in CALM 887 that are associated with each appropriation are listed below.

Reference: MP-4, Part V, section 12D.02.a, p. 12D-1; also, CALM and CASCA ADP Systems Division, VACO: CALM 830 Report Record Layout and Appropriation Recodes.

RECODE	APPROPRIATION	YALD CODES
		Coding: y = Current Fiscal Year z (approp. start yr) = y-1 x = anything but y or z _ = all codes for that section of the ALD code acceptable
0	36y0152, Medical Administration and Miscellaneous Expenses	y218, y258, y2A8
1	General Operating Expenses	y1_2
2	36y0152, Medical Administration and Miscellaneous Expenses	y238, y268, y2B8
4	36y/y0161, Medical and Prosthetic Research - 2 Years	x51z, x52z, x5Lz
5	36y/y0161, Medical and Prosthetic Research - 2 Years	x53z, x54z, x55z, x5Mz
6	36y/y0161, Medical and Prosthetic Research - 2 Years	x56z, x57z, x5Nz
7	36y/y0161, Medical and Prosthetic Research - 2 Years	x5Jz, x5Kz, x5Pz
8	General Operating Expenses	y1_1
9	36y0160, Medical Care	y308, y318, y328, y338, y348, y358, y368, y378, y388, y3J8, y3K8, y3L8, y3N8, y3P8, y3Q8, y3R8, y3S8
A	Assistance for Health Manpower Training Institutions - 7 Years	y403
B	Assistance for Health Manpower Training Institutions - 7 Years	y404
C	General Operating Expenses	y1_3
D	Assistance for Health Manpower Training Institutions - 7 Years	y415
E	Assistance for Health Manpower Training Institutions - 7 Years	y416
F	36v0152. Medical Administration and	y228, y288, y2D8

RECODE	APPROPRIATION	YALD CODES
	Miscellaneous Expenses	
H	Assistance for Health Manpower Training - 7 Years	y425, y435, y445
I	Assistance for Health Manpower Training - 7 Years	y426, y436, y446
J	Assistance for Health Manpower Training - 7 Years	y417
K	Assistance for Health Manpower Training - 7 Years	y427, y437, y447
L	36X5014, Medical Care Cost Recovery	y718 (Cost Center 8140 only)
M	36X5014, Medical Care Cost Recovery	y718 (Cost Center 8141 only)
N	Assistance for Health Manpower Training - 7 Years	y418
O	Assistance for Health Manpower Training - 7 Years	y428, y438, y448
P	Assistance for Health Manpower Training - 7 Years	y419
Q	Assistance for Health Manpower Training - 7 Years	y429, y439, y449
S	Supply Fund - no year	028
T	36y/y0161, Medical and Prosthetic Research - 2 Years	x51y, x52y, x5Ly
U	36y/y0161, Medical and Prosthetic Research - 2 Years	x53y, x54y, x55y, x5My
V	36y/y0161, Medical and Prosthetic Research - 2 Years	x56y, x57y, x5Ny
W	36y/y0161, Medical and Prosthetic Research - 2 Years	x5Jy, x5Ky, x5Py
X	General Operating Expenses	y1_4
Y	General Operating Expenses	y1_5
Z	Inspector General	yM__
AA	36y0152, Medical Administration and Miscellaneous Expenses -2 years	xC0z, xC1z
AB	36y0152, Medical Administration and Miscellaneous Expenses -2 years	xC0y, xC1y
AC	36y0152, Medical Administration and Miscellaneous Expenses - 2 years	yC0x, yC1x
BA	36y0160, Medical Care - 2 Years	xE0z
BB	36y0160, Medical Care - 2 Years	xE0y
BC	36y0160, Medical Care - 2 Years	xE0x
NA	General Services Administration	yN__
PA	General Services Administration - 2 Years	yP1_
R1	36v/v0161. Medical and Prosthetic Research -	y5E_

RECODE	APPROPRIATION	YALD CODES
	2 Years	
R2	36y/y0161, Medical and Prosthetic Research - 2 Years	y5F_
R3	36y/y0161, Medical and Prosthetic Research - 2 Years	y5G_
R4	36y/y0161, Medical and Prosthetic Research - 2 Years	y5H_

SECTION	Data Summary Level Identifier
Variable Type:	Numeric
Location in raw data file:	7
Variable first introduced:	Since beginning.

Identifies how the costs in the report are summarized in each section of the report.

- 1 = All cost data: summarized by cost center within each station with one record per appropriation, cost center, and sub-account
- 2 = Sub-account Level: same cost data as SECTION 1 but summarized by sub-account within each field station with one record per appropriation and sub-account. (Cost Center variable is set to 0.)
- 3 = Personnel Compensation/Benefits Breakdown (Payroll Analysis Accounts): wage and salary data broken down by compensation and benefits (Payroll Analysis Accounts)--summarized by Payroll Analysis Accounts within each station with one record per appropriation and Payroll Analysis Account. (The sum of Payroll Analysis sub-classifications "11," "12," and "13" equals the total in major sub-account series "10" (1001-1099) in SECTION 1 and 2). Refer to the variable SUBACCT (below) for listing of payroll analysis accounts. (Cost Center variable is set to 0.)

NOTE: SELECT ONLY ONE SECTION IN AN ANALYSIS TO AVOID DOUBLE COUNTING

Reference: CALM and CASCA ADP Systems Division, VACO.

PART	Account Type Identifier
Variable Type:	Character
Location in raw data file:	8
Variable first introduced:	Since beginning

Distinguishes asset acquisition data from non-asset acquisition data. Asset acquisition involves repairing, upgrading, replacing, or acquiring equipment or altering, improving, or acquiring office space. The most recent manual reference, 1985, lists 3 criteria for when an item or service must be capitalized: a) an expected useful life of more than two years; b) valued in excess of \$5000; and c) if capitalization is for repairs, they must extend the useful life or service capacity of the item.

References: MP4--Part V, 6B.05 and 6C.10; MP4--Part V, Appendix B-3, has a complete listing of asset acquisition account codes.

A = non-asset acquisition data

B = asset acquisition data

COSTCTR	Cost Center Number
Variable Type:	Numeric
Location in raw data file:	9-14
Variable first introduced:	Since beginning

The Cost Center identifier is a 6-digit number that identifies functional areas such as clinical and administrative services, and is a means of classifying and accumulating costs from particular areas in VA facilities. Cost centers often correspond to a VAMC Service, especially cost centers within Direct Medical Care (8200 series). Asset Acquisition accounts, which are not cost centers, are in the same numeric series and are included in this variable. They are defined and identified following the list of cost centers. (Refer to the variable PART, previous page, for more detail on asset acquisition accounts.)

Cost centers are uniform across VA facilities. Blocks of numbers are assigned to the various VA Administrations:

100000	General Administration - Central Office Staff (exclusive of operating departments)
200000	Information Resources
300000	Veterans Benefits Administration
400000	Inspector General
500000	National Cemetery System
600000	Supply Fund
700000	Operation of Government Service Administration Buildings
800000	Veterans Health Administration

The series that begins with the digit "8" indicates the block assigned to the VHA. The second digit indicates a major subdivision within VHA such as 820000=Direct Medical Care--VA Facilities. The third and fourth digits denote specific functions within the major subdivisions, for example, 82 0300=Psychiatry. (The fifth and sixth digits are always 00 for cost centers, but are used by the asset acquisition accounts.)

When creating the SAS file, compute $COSTCTR=COSTCTR/100$ to conform to VA procedures and documentation for asset acquisition accounts.

While cost centers and sub-accounts are considered to be coded quite reliably, there can be local interpretations causing definitional variance across facilities. See introduction to this chapter for discussion of data quality.

Reference: MP-4, Part V, Appendix B-1, p. B-1-1. MP-4, Part V, section 6B.03.g(1).

Below are the VHA cost centers:

NOTE: Although the Cost Center is a six-digit number, we present only the first four digits because the last two digits are always zero. The asset acquisition accounts do make use of the last two digits, and are presented in full.

Major Subdivision Identification

8000	Medical Administration—Central Office Staff and VA Health Professional Scholarship Program
8100	Medical and Prosthetic Research
8200	Direct Medical Care—VA Facilities
8300	Direct Medical Care—Non-VA Facilities
8 400	Administrative Support
8500	Engineering and Building Management Support
86 00	Miscellaneous Benefits and Services
8700	Medical Care Appropriation, Asset Acquisition Accounts
8800	General Post Fund (Listed in H4671 and begin appearing in FMS files)
8900	Revolving Funds

Cost Centers

The following document contains cost center information. We have included the original cost center numbers that were presented in Volume IV (written in FY93 and FY94). Since the initial printing of Vol. IV, there have been changes to the cost centers. Some functional areas are no longer identified with a cost center number. Some changes involve either the number that represents the cost center or the description of the cost center. Others are completely new cost centers. We have used Handbook 4671 and the FMS 'ORGN' table to construct and update the list of cost centers. The effective date of Handbook 4671 was October 1, 1994. Changes from the original Vol. IV cost center list that are described in Handbook 4671 will be noted in the Comment column by H4671. Cost centers (or changes) seen only in the FMS 'ORGN' table will be noted by FMS-ORGN.

NOTE: Although the Cost Center is a six-digit number, we present only the first four digits until listing asset acquisition accounts. For cost centers, the last two digits are always 0.
8000 Medical Administration - Central Office Staff &VA Health Professional Scholarship Program - Summary

Note: The 80xx series of Cost Centers has changed substantially since the original publication of this Volume. [Click here](#) to see a table that contains **only current** 80xx Cost Centers sorted by cost center.

Cost Center	Description	Comments
8001	Office of Chief Medical Director	8001 now labeled ' Under Secretary for Health '. [H4671]
8002	Resource Management Office	8002 now labeled ' ACMD for Operations '. [H4671]
8004	Management Support Office	8004 now labeled ' DACMD for Hospital Based Svcs. ' Cost Center # for 'Management Support Office' is now 8035 . [H4671]
8005	Office of Quality Assurance	'Office of Quality Assurance' is no longer a functional area in the 80xx series. (In H4671, there is a cost center 8059 labeled 'Quality Facilities Office'.)
8007	Office of Associate Deputy Chief Medical Director for Programs, Planning and Policy Development	'Office of Associate Deputy Chief Medical Director for Programs, Planning and Policy Development' is no longer a functional area in the 80xx series.
8008	Agent Orange Projects Office	'Agent Orange Projects Office' is no longer a functional area in the 80xx series.
8009	AIDS Project Office	'AIDS Project Office' is no longer a functional area in the 80xx series.
8011	Assistant Chief Medical Director for Clinical Affairs	'Assistant Chief Medical Director for Clinical Affairs' is no longer a functional area in the 80xx series.
8012	Blind Rehabilitation Service	80xx Cost Center # for 'Blind Rehabilitation Service' is now 8020 . [H4671]
8013	Spinal Cord Injury Service	80xx Cost Center # for 'Spinal Cord Injury Service' is now 8019 . [H4671]
8014	Nuclear Medicine Service	80xx Cost Center # for 'Nuclear Medicine Service' is now 8023 . [H4671]
8015	Dietetic Service	80xx Cost Center # for 'Dietetic Service' is now 8013 . [H4671]
8016	Deputy Assistant Chief Medical Director for Prosthetic Services Research and Development	'Deputy Assistant Chief Medical Director for Prosthetic Services Research and Development' is no longer a functional area in the 80xx series.
8017	Medical Service	80xx Cost Center # for 'Medical Service' is now 8005 . [H4671]
8018	Nursing Programs	'Nursing Programs' is no longer a functional area in the 80xx series.
8019	Pathology Service	80xx Cost Center # for 'Pathology Service' is now 8007 . [H4671]
8020	Optometry Service	80xx Cost Center # for 'Optometry Service' is now 8016
8021	Pharmacy Service	80xx Cost Center # for 'Pharmacy Service' is now 8012 . [H4671]
8022	Rehabilitation Medicine Service	80xx Cost Center # for 'Rehabilitation Medicine

Cost Center	Description	Comments
		Service' is now 8009 . [H4671]
8023	Podiatric Service	80xx Cost Center # for 'Podiatric Service' is now 8017 . [H4671]
8024	Mental Health and Behavioral Sciences Service	80xx Cost Center # for 'Mental Health and Behavioral Sciences Service' is now 8010 . [H4671]
8025	Radiology Service	80xx Cost Center # for 'Radiology Service' is now 8008 . [H4671]
8026	Social Work Service	80xx Cost Center # for 'Social Work Service' is now 8014 . [H4671]
8027	Surgical Service	80xx Cost Center # for 'Surgical Service' is now 8006 . [H4671]
8028	Audiology and Speech Pathology Service	80xx Cost Center # for 'Audiology and Speech Pathology Service' is now 8024 . [H4671]
8029	Recreation Service	80xx Cost Center # for 'Recreation Service' is now 8018 . [H4671]
8030	Neurology Service	80xx Cost Center # for 'Neurology Service' is now 8011 . [H4671]
8031	Chaplain Service	80xx Cost Center # for 'Chaplain Service' is now 8015 . [H4671]
8035	Assistant Chief Medical Director for Dentistry	80xx Cost Center # for 'Assistant Chief Medical Director for Dentistry' is now 8027 . [H4671]
8036	Assistant Chief Medical Director for Geriatrics and Extended Care	80xx Cost Center # for 'Assistant Chief Medical Director for Geriatrics and Extended Care' is now 8028 . [H4671]
8037	Extended Care Service	'Extended Care Service' is is no longer a functional area in the 80xx series.
8038	Geriatrics and Grant Management Service	'Geriatrics and Grant Management Service' is no longer a functional area in the 80xx series.
8041	Assistant Chief Medical Director for Academic Affairs	80xx Cost Center # for 'Assistant Chief Medical Director for Academic Affairs' is now 8025 . [H4671]
8045	Assistant Chief Medical Director for Academic Affairs	'Assistant Chief Medical Director for Academic Affairs' is no longer a functional area in the 80xx series.
8052	Assistant Chief Medical Director for Research and Development	80xx Cost Center # for 'Assistant Chief Medical Director for Research and Development' is now 8026 . [H4671]
8053	Medical Research Service	'Medical Research Service' is no longer a functional area in the 80xx series.
8054	Health Services Research and Development Service	'Health Services Research and Development Service' is no longer a functional area in the 80xx series.
8056	Office of Director for Operations	'Office of Director for Operations' is no longer a functional area in the 80xx series.

Cost Center	Description	Comments
8057	Medical Information Resources Management Office	80xx Cost Center # for 'Medical Information Resources Management Office' is now 8034 . [H4671]
8058	Readjustment Counseling Service	80xx Cost Center # for 'Readjustment Counseling Service' is now 8030 . [H4671]
8059	Emergency Management and Resource Sharing Service	'Emergency Management and Resource Sharing Service' is no longer a functional area in the 80xx series.
8060	Assistant Chief Medical Director for Administration	80xx Cost Center # for 'Assistant Chief Medical Director for Administration' is now 8032 . [H4671]
8061	Systems Development Office	'Systems Development Office' is no longer a functional area in the 80xx series.
8062	Management Systems Service	'Management Systems Service' is no longer a functional area in the 80xx series.
8063	Building Management Service	'Building Management Service' is no longer a functional area in the 80xx series.
8064	Voluntary Service	'Voluntary Service' is no longer a functional area in the 80xx series.
8065	Medical Administration Service	'Medical Administration Service' is no longer a functional area in the 80xx series.
8066	Security Service	'Security Service' is no longer a functional area in the 80xx series.
8069	Miscellaneous Service	
8094	Nursing Students - Part-time	'Nursing Students - Part-time' is no longer a functional area in the 80xx series.
8095	Nursing Students - Full-time	'Nursing Students - Full-time' is no longer a functional area in the 80xx series.
8096	Other Health Professionals	'Other Health Professionals' is no longer a functional area in the 80xx series.
8097	Administration of Health Professional Scholarship	

These are new 80xx Cost Centers listed in the FMS table 'ORGN'.

Cost Center	Description	Comments
8003	Associate Deputy Chief Medical Director for Clinical Programs	new [H4671]
8021	Prosthetic and Sensory Aid Service	new [H4671]
8022	Rehabilitation Research and Development Service	new [H4671]
8029	Assistant Chief Medical Director for Environmental Medicine and Public Health	new [H4671]

Cost Center	Description	Comments
8031	Associate CMD for Quality Management	new [H4671]
8033	Administrative Services Office	new [H4671]
8036	Health Care Staff Development & Retention Office	new [H4671]
8037	Associate CMD for Resource Management	new [H4671]
8038	Medical Programs Budget Office	new [H4671]
8039	Strategic Planning and Policy Office	new [H4671]
8040	Management Review and Evaluation Office	new [H4671]
8041	Construction Project Coordination and Budget Office	new [H4671]
8043	Medical Sharing Office	new [H4671]
8051	Construction Policy Criteria & FDP Office	new [H4671]
8056	Associate CMD for Construction Management	new [H4671]
8057	Real Property Management Office	new [H4671]
8058	Western Area Office	new [H4671]
8059	Quality Facilities Office	new [H4671]
8060	Program and Financial Management Office	new [H4671]
8061	Management Information Office	new [H4671]
8062	Engineering Management & Field Support Office	new [H4671]
8063	Project Coordination and Budget Office	new [H4671]
8064	Asset and Enterprise Development Office	new [H4671]
8067	Eastern Area Office	new [H4671]
8068	Consulting Support Office	new [H4671]
8084	All Other Persian Gulf Research and Development and in Service Training	new [H4671]
8085	National Health Care Reform Project Office	new [H4671]

8100 Medical (and Prosthetic [H4671]) Research

Cost Center	Description	Comments
8100	Research	new [H4671]
8101	Administration and Common Research	
8102	Common Research Support	new [H4671]
8103	Merit Reviewed Medical Research	now called Biomedical Research Project
8104	Investigator Salaries	
8105	Animal Research Facilities	
8106	High Priority Research	now called Special Research Labs & Programs
8107	Cooperative Studies	

Cost Center	Description	Comments
8108	Career Development Program	
8109	Other Designated Research	
8110	Research Career Scientists	
8119	External Research Grants	

Prosthetics Research - Rehabilitative Research

Cost Center	Description	Comments
8120	Rehab Medical Research	new [H4671]
8121	Central Office for Prosthetics Research	
8122	Prosthetics R&D Activ. Non-8124	new [H4671]
8123	VA Prosthetics Research and Development Center	
8124	All Other Intra-VA Rehabilitative R&D Activities	
8125	Biomedical Engineering Research Service	new [H4671]

Agent Orange

Cost Center	Description	Comments
8132	Agent Orange	

Research and Development in Health Services

Cost Center	Description	Comments
8133	Administration	new [H4671]
8134	Research and Development in Health Services	

8200 Direct Medical Care - VA Facilities - Summary

Cost Center	Description	Comments
8201	Medical Service	
8202	Surgical Service	
8203	Psychiatry Service	
8204	Clinical Ambulatory Care	This was added in FY89. deleted for FY90 and

Cost Center	Description	Comments
		FY91, and activated again in FY92.
8205	Domiciliary Care	Added in FY91
8207	Extended Care	new FMS-ORGN
8211	Dialysis	
8212	Anesthesiology	
8221	Social Work	
8222	Diagnostic Radiology	
8223	Pathology & Laboratory Med Svc	
8224	Pharmacy	
8225	Medical Media Production	
8226	Libraries	
8227	Psychology Service	
8228	Audiology and Speech Pathology	
8229	Nuclear Medicine	
8231	Podiatry	
8232	Optometry Service	
8233	Spinal Cord Injury Service	
8234	Geriatric Research Education and Clinical Center	
8235	Neurology Service	
8236	Dermatology Service	
8237	Radiation Therapy	
8241	Nursing Service	
8242	Physical, Medical, & Rehabilitation Service	
8243	Dietetic Service	
8244	Chaplains	
8245	Blind Rehabilitation	
8246	Recreation Service	
8247	Readjustment Counseling	
8248	Dental Service	
8252	Central Dental Laboratory	
8265	Prosthetics Distribution Center	
8266	Orthopedic Shoe Service	
8269	General Reference Laboratory	
8270	Prosthetic Activities - Summary	no longer in use unclear when discontinued. Not seen in FY94 or FMS FY95 or FY96
8272	Prosthetic Activity	
8273	Orthotics Laboratories	

Cost Center	Description	Comments
8274	Restorations Clinic	
8281	Supply Processing and Distribution Section	
8285	Ward Administration Section	
8286	Ambulatory Care Administration	

8300 Direct Medical Care - Non-VA Facilities - Summary

Cost Center	Description	Comments
8311	Civil Hospitals	
8313	Municipal and State Hospitals	
8315	Hospitals in Manila	
8317	Civilian Health and Medical Program, VA	
8320	Federal Hospitals - Summary	does not appear in CALM FY92 - FY95. Not seen in FMS FY95 or FY96.
8321	U.S. Army Hospitals	
8322	U.S. Air Force Hospitals	
8323	U.S. Navy Hospitals	
8324	U.S. Public Health Service (Marine)	not listed as a functional area in H4671.
8325	U.S. Public Health Service (Fort Worth)	not listed as a functional area in H4671.
8326	Department of Health and Human Services (St. Elizabeths)	not listed as a functional area in H4671.
8327	Panama Canal Zone	not listed as a functional area in H4671.
8329	All Other - Federal Hospitals	
8331	Domiciliary Care - State Homes	
8332	Hospital Care - State Homes	
8333	Contract Adult Day Health Care	
8341	Nursing Home Care - State Homes	
8342	Nursing Home Care - Community Homes	
8343	Home Health Aid Svcs-Patient Homes	new [H4671]
8344	Homeless Veterans Comprehensive Service Program Act 1992	new [H4671]
8351	Posthospital Care - Non-VA Federal Hospitals	
8361	Alcohol and Drug Treatment and Rehabilitation	
8362	Homeless, Chronically Ill, Mental Illness	
8363	Outpatient Fee Medical, Dental, and Pharmaceutical Services	
8364	Contract Dialysis	

8400 Administrative Support - Summary

Cost Center	Description	Comments
8401	Office of Director	
8402	DHCP (Dencentralized Hospital Computer Program) and IHS (Independent Hospital System) Operations	
8403	Direction and Coordination of VA Training Programs and Continuing Education Support	
8405	Voluntary Service	
8407	Security Service	
8409	Chief of Staff	
8410	Medical Administration - Summary	is no longer a functional area in FMS-ORGN table. Never appeared in CALM FY92-FY95 or in FMS FY95 or FY96.
8411	Office of the Chief of Medical Administration	
8413	Contractual and Fee Services Section	
8414	Medical Information and Records Section	
8416	Office Operations Section	
8419	Quality Assurance and Case Mix Activity	
8421	Fiscal	
8431	Human Resources Management / Personnel	
8441	Supply	
8445	Contract Service Centers	new [H4671]
8451	Prosthetic Assessment and Information Center	
8470	Information Resources Management (Excludes P/S and cost chareable to cost centers 402 and 610)	

8500 Engineering Support - Summary

Cost Center	Description	Comments
8501	Office of the Chief, Engineering Service	
8503	Facility Safety [Occupational Health] and Fire Protection Engineering	
8504	Project Management Engineering	
8505	Biomedical Engineering	not listed as a functional area in H4671.
8511	Plant Operations	
8521	Transportation	
8530	Other Engineering Operations - Summary	not seen in the FMS-ORGN table. Never appeared in CALM FY92-FY95 or in FMS FY95 or FY96.

Cost Center	Description	Comments
8532	Fire Protection Unit	
8533	Grounds Maintenance and Other Miscellaneous Operations	
8540	Engineering-Maintenance Repair	new [H4671]
8541	Recurring M&R Stations Approved Projects	
8542	Nonrecurring M & R	
8551	Operating Equipment - M & R	
8555	Biomedical Engineering	
8560	Building Management Support - Summary (Cost Center 561 through 579)	not seen in the FMS-ORGN table. Never appeared in CALM FY92-FY95 or in FMS FY95 or FY96.
8561	Office of the Chief, Building Management Service	called Environmental Management Service in H4671 & FMS
8562	Pest Management Operations	
8563	Grounds Management Operations	
8564	Sanitation Operations	
8565	Bed Service and Patients Assistance Program Operations	
8567	Waste Management Operations	
8570	Laundry and Drycleaning Operations	
8571	Linen and Uniform Operations	
8575	Interior Design Operations	

8600 Miscellaneous Benefits and Services - Summary

Cost Center	Description	Comments
8601	Home Improvement and Structural Alterations	
8602	Patient Care Travel	
8603	Care of Dead	
8604	Operation and Maintenance of Cemeteries	
8605	Operation of Continuing Education Field Units	
8606	Regional Police Training Center	
8607	Learning Resources Centers	
8608	DSS, National Program Office	New FMS-ORGN
8610	Regional ISC's (Information Systems Centers)	
8615	Administrative Programs	New [H4671]
8621	Operation of Housekeeping Quarters	
8622	Operation of Nonhousekeeping Quarters	
8623	Operation and Maintenance of Garages and	

Cost Center	Description	Comments
	Parking Facilities	
8624	Medical Care Cost Recovery, 10/1/91 - 9/30/92	no longer a functional area
8631	Insurance and Claims and Indemnities	
8632	Canteen	
8649	Federal Employee Health Program	
8650	Regional and District Activities - Summary (Cost Centers 651 - 659)	not seen in the FMS-ORGN table. Never appeared in CALM FY93-FY95 or in FMS FY95 or FY96.
8651	Regional Directors Office	
8652	VISN - Directors Office	new in FMS-ORGN
8653	VISN - Support Services Center	New in FMS-ORGN
8655	Medical District Office	not listed in H4671 or FMS-ORGN.
8660	VA/DOD Sharing Personnel	new [H4671]
8681	Equipment Depreciation - CDR	new in FMS-ORGN
8682	Building Depreciation - CDR	new in FMS-ORGN

8800 General Post Fund [H4671]

Cost Center	Description	Comments
8801	Recreational Facilities	new [H4671]
8802	Religious Facilities	new [H4671]
8803	Research Facilities	new [H4671]
8804	Medical and Other Facilities	new [H4671]
8811	Recreational Equipment	new [H4671]
8812	Ecclesiastical Equipment	new [H4671]
8813	Research Equipment	new [H4671]
8814	Medical and Other Equipment	new [H4671]
8821	Research Supplies and Services	new [H4671]
8822	Medical and Other Non-Recreational Supl.	new [H4671]
8831	Rental or Lease of Rec Equipment	new [H4671]
8832	Hire of Entertainers	new [H4671]
8833	Recreational Activities Supplies	new [H4671]
8834	Rec Activities - Repairs and Service	new [H4671]
8835	Recreational - Personal Comfort	new [H4671]
8841	Religious Activities - Supplies	new [H4671]
8842	Religious Actv - Repair and Print Svc.	new [H4671]
8850	Housing Related Expenses	new [H4671]
8851	Housing Utilities	new [H4671]

Cost Center	Description	Comments
8852	Housing Maintenance	new [H4671]
8853	Housing Subsistence	new [H4671]
8854	Housing Furnishings	new [H4671]
8855	Housing Appliances	new [H4671]
8856	Housing Service Equipment	new [H4671]
8857	Housing Cost of Sales	new [H4671]
8858	Housing Purchases	new [H4671]
8859	All Other	new [H4671]

8900 Revolving Funds

Cost Center	Description	Comments
8911	Disaster Relief Fund (36X0160)	new [H4671]
8950	Medical Care Cost Recovery (MCCR), Beginning 10/1/92	called MCCR Special Projects in H4671 and FMS-ORGN
8951	MCCR Central Office Program Staff, beginning 10/1/92	
8952	MCCR Finance and IRM, beginning 10/1/92	
8953	MCCR General Counsel, beginning 10/1/92	
8954	MCCR Information Systems Center, beginning 10/1/92	
8955	MCCR Regional Office, beginning 10/1/92	
8956	MCCR Learning Resources /Con Ed, beginning 10/1/92	
8957	MCCR Field Stations, beginning 10/1/92	
8958	MCCR Austin Finance, beginning 10/1/92	
8959	MCCR Operating Equipment	new [H4671] Old cost center 8070 for MAMOE only.
8990	Veterans Canteen Service	
8991	Compensated Work Therapy Program	
8996	Compensated Work Therapy Equipment	
8997	Federal Employee Parking Program	
8998	Federal Employee Parking Improvements	

ASSET ACQUISITION ACCOUNTS: These accounts appear under the "cost center" category but are not considered part of the operating cost center accounts but rather are for capital assets acquired during the relevant reporting period. Sub-accounts in the 3xxx range, "Acquisition of Capital Assets," and those for directly related costs of shipping and installation would be used with these accounts. (MP-4, Part V, Appendix B-3).

[Text from H4671: The operating accounts listed below are subsidiary to general ledger account 1721, Assets Acquired-Current Fiscal Year, for all appropriations except 36X0110, 36X0111 and for the "Other" series. Sub-accounts which may be used in the 1000.00 through 8600.00 series of accounts in Part 2 are not restricted by the listing that follows but should be limited to Equipment 3100 series sub-accounts and sub-accounts for directly related costs of shipping and installation of equipment.

The following suffixes will be used for the cost centers subsequently listed as appropriate:

- .11 Operating Equipment Replacements
- .21 Operating Equipment Addition
- .30 Alterations, Improvements and Acquisitions of Administrative Space]

Original version of Volume IV also listed the following suffixes for some cost centers:

- 12 Building Service Equipment Replacements
- .22 Building Service Equipment Additions
- .40 Other Improvements - Replacement
- .50 Other Improvements – Additions

Asset Acquisition Account	Description	Suffixes	Comments
8070	Medical Administration - Center Office Staff, VA: Summary of asset acquisition for cost centers 8001-8069	.11 / .21 / .30	not listed as cost center in H4671. This mention of it does occur, though- "8959 MCCR Operating equipment. Old cost center 8070 for MAMOE only." 8070.11 & 8070.30 not seen in any end-of-year (92-95) Calm 887 file. 8070.21 regularly occurred, though. 8070 is not listed as a cost center in the FMS-ORGN table.
8098	VA Health Professional Scholarship Program: Summary of asset acquisitions for cost centers 8094-8097	.11 / .21 / .40	not listed as cost center in H4671 or in FMS-ORGN. None of the 8098 cost centers listed here were seen in any end-of-year (92-95) Calm 887 file.
8119	External Research Grant Equipment	.11 / .21	This cost center is listed in H4671 and in FMS-ORGN. Additionally, H4671 lists this as a cost center that can accept the suffixes listed above.
8120	Research in Health Care: Summary of asset acquisitions for cost centers 8101-8110	.11 / .12 / .21 / .22 / .40 / .50	in H4671 described as "Rehabilitative Medical Research". Additionally, H4671 lists this as a cost

Asset Acquisition Account	Description	Suffixes	Comments
			center that can accept the suffixes listed above. It is also listed as a cost center in FMS-ORGN.
8130	Rehabilitative Research: Summary of asset acquisitions for cost centers 8121-8124	.11 / .21 / .40 / .50	Not listed as a cost center in H4671 or in FMS-ORGN. Interpret with caution.
8132	Agent Orange	.11 / .21 / .40 / .50	Listed as cost center in H4671 and in FMS-ORGN. Additionally, H4671 lists this as a cost center that can accept the suffixes listed above.
8134	Research and Development in Health Services	.11 / .21 / .40 / .50	Listed as cost center in H4671 and in FMS-ORGN. Additionally, H4671 lists this as a cost center that can accept the suffixes listed above.
8700	Medical Care Appropriation: Summary of asset acquisitions for cost centers in the 8200, 8400, 8500, and 8600 series of accounts.	.11 / .12 / .21 / .22 / .40 / .50	In H4671, described as "Health Professional Scholarship Program" and listed as a cost center that can accept the suffixes listed above. Interpret with caution.

SUBACCT

SUBACCT Sub-account Identification Number

Variable Type: Numeric

Location in raw data file: 22-25

Variable first introduced: Since beginning.

A 4 digit numeric symbol used to classify cost data below the cost center level. Sub-account codes consist of major and intermediate identifiers and a minor code which identifies the most specific level. The major sub-account identifier (first digit) indicates the general nature of the cost such as **2** xxx=Contractual Services and Supplies. Intermediate sub-accounts (second digit) identify a specific type of cost within the major sub-account levels, for example, **21**xx=Travel and Transportation of Persons. Finally, the minor sub-accounts further classify costs identified by the intermediate sub-accounts, for example, **2112**=Interfacility Travel.

Avoid double-counting: Note that the intermediate sub-accounts for Personal Services and Benefits (personnel), 11xx, 12xx, and 13xx are "Payroll Analysis Accounts." These accounts break down total salary into type of payroll expense (for example, regular pay, holiday pay, employers tax, health benefits) and are available only in part 3 of the variable SECTION. The sum of the values in the Payroll Analysis Accounts equals the total value of the 10xx series (Personal Services and Benefits) sub-accounts when all cost centers for an appropriation within a station are combined.

NOTE: Payroll Analysis Accounts (11xx - 13xx; see end of sub-account listing) sum to their major sub-account level (10xx); the other sub-accounts do not sum to their respective major sub-account levels.

While cost centers and sub-accounts are considered to be coded reliably, there can be local interpretations causing definitional variance across facilities. See introduction to this chapter for discussion of data quality.

Reference: MP-4, Part V, Appendix B-2, p. B-2-1. Payroll Analysis Accounts: MP-4, Part V, Appendix B-2, p. B-2-4.

Sub-account Table (object classifications with their major, intermediate, and minor sub-accounts. Payroll analysis accounts follow the regular sub-accounts.)

10xx Personal Services and Benefits

Sub-account	Description	Comments
1001	Administrative Personnel not Otherwise Classified.	
1002	Clerical Personnel	
1007	Computer Systems Analyst, Programmers, Key punch Operators and Computer Operators.	
1008	Wage Rate Employees	
1009	Purchase and Hire	
1014	Respiratory Therapist	
1015	Physical Therapist	
1016	Occupational Therapist	
1017	Other Therapists	
1018	Dietitian	
1019	Dietetic Technician	
1020	Social Worker	
1021	Social Worker Aides and Technicians	
1022	Radiology Technologist	
1023	Radiology Technician	
1024	Pharmacists	
1025	Pharmacy Technicians and Aides	
1026	Dental Assistants, Hygienist, Aides, Dental Lab Aides and Technicians	
1027	Psychology Aides and Technicians	
1028	Audiologist and Speech Pathologist	
1029	Nuclear Medicine Technologist	
1030	Nuclear Medicine Technicians and Aides	
1031	Other Health Technicians and Aides not Previously Identified	
1032	Recreation Specialist, Aides and Technicians	
1033	Medical/Laboratory Technologist	
1034	Medical/Laboratory and Pathology Technicians	
1035	Laboratory Aides and Workers	
1036	X - Radiology Technician	in FMS-SOBJ
1037	Medical Machine Technicians. Includes EEC, EEG, EKG, etc. technicians	

Sub-account	Description	Comments
1038	Orthopedists and Prosthetists	
1039	Chemists, Physicists, Microbiologists and Other Physical and Health Science Professionals	
1041	Physicians Geriatrics Fellows Program	
1042	Spinal Cord Injury Fellows	
1043	VA Fellows as RWJ Clinical Scholars	
1044	Substance Abuse Fellows	
1045	Dental Geriatric Fellows Program	
1046	Psychiatry Research Fellows	
1047	Schizophrenia Research Fellows	
1048	Ambulatory Care Fellows	
1049	Clinical Pharmacology Fellows	
1050	X - Trainees - Admin Trn Prog	in FMS-SOBJ
1051	Trainees—Allied Health Programs	
1052	Interdisciplinary Team Training in Geriatrics	
1053	Geriatrics Expansion	
1054	Summer Trainees	
1055	Upward Mobility	
1056	Trainees--Administrative Training Program	
1060	X - Professional Nurses	in FMS-SOBJ
1061	Registered Nurses	
1062	Administrative Nurse Trainee	
1063	Nurse Anesthetist	
1064	Nurse Practitioners	
1065	LPN's and LVN's	
1066	Nursing Aides and Nursing Assistants	
1067	X - LVN	in FMS-SOBJ
1069	X - WOC Employees Rec QS&L	in FMS-SOBJ
1070	X - Exp Dental Auxiliaries	in FMS-SOBJ
1071	Dentists—Full Time and Part Time	Just Full Time in H4671
1072	Dentists Part Time	new [H4671]
1073	Dentists—Residents, Noncareer	
1074	Expanded Dental Auxiliaries	
1076	X - Dentists Resid/Career	in FMS-SOBJ
1077	Podiatry Residents	
1078	WOC (Without Compensation) Employees Receiving QS&L (Quarters, Subsistence and Laundry)	Listed as subacct # 1069 in H4671

Sub-account	Description	Comments
1079	Podiatrists	
1081	Physicians—Full Time	
1082	Physicians—Part Time	
1083	Physicians—Residents, Noncareer	
1084	Physicians Assistants	
1085	Clinical Psychologists and Counseling Psychologist—Full Time and Part Time—Other Than Consultants or Trainees	
1086	X - Physicians - Resid/Career	in FMS-SOBJ
1087	Psychologist, Physician and Dentists—Research Associates	
1088	Optometry Residents	
1089	Optometrists	
1090	X - Adm Clerical & Tech	in FMS-SOBJ
1091	Federal, Summer Employment Program for Youth—Summer Aides	
1092	Stay-in-School Program—Part Time Employment of Needy Students	
1093	Subsistence and Temporary Expenses, Real Estate Costs, and Miscellaneous Expenses-Public Law 89-516	
1094	Employee Compensation Payments (Central Office only).	
1095	Employee Salary Continuation	
1096	Employees on Sick Leave Pending Disability Retirement	
1097	Unemployment Compensation	
1098	X - Wage Rate Employees	in FMS-SOBJ
1099	X - Purchase and Hire	in FMS-SOBJ

20xx Contractual Services and Supplies

21xx Travel and Transportation of Persons

Sub-account	Description	Comments
2101	Permanent Duty Travel	
2102	Round Trip Travel Between Old and New Official Station To Seek Permanent Residence Quarters	
2103	Employee Training Travel	
2104	Employee Program Travel	

2105	PCS Meals Empl/Dependents	in H4671 description is Permanent Duty Travel, Meals only -FMS only - charge 007.
2111	Employee Medical Travel	
2112	Inter-Facility Travel	
2120	Beneficiary Travel	
2121	Local Transportation of Employees	
2122	Travel of Witnesses	
2128	Nonmedical Beneficiary Travel	
2130	Rental of Passenger Vehicles From Government Motor Pools	
2140	Commercial Transportation Charges	
2150	Travel to be Reimbursed	new [H4671]

22xx Transportation of Things

Sub-account	Description	Comments
2210	Shipment of Bodies	
2220	Other Shipments	
2224	Other Shipments Related to Personal Property. Capitalized.	new [H4671]
2225	Other Shipments Related to Real Property. Capitalized.	new [H4671]
2226	Other Ship-ADP Nonex eq-cap	
2227	Other Ship-Trust Equip-Cap	
2230	Shipment of Household Goods and Personal Effects	
2240	Parcel Post Service	
2250	Rental of Trucks From Government Motor Pools	
2299	Shipping & Handling - SF	new in FMS-BOCT

23xx Rent, Communications and Utilities

Sub-account	Description	Comments
2301	Telephone—Long Distance—Commercial	
2302	Telephone—Long Distance—GSA-FTS Service	
2303	Telephone—Recurring Costs—Commercial	
2304	Telephone—Recurring Costs—GSA	
2305	Telephone—Nonrecurring Costs	
2307	Data Communications Services	

Sub-account	Description	Comments
2308	Telegrams - Commercial	new [H4671]
2309	Facsimile - Rental Costs	new [H4671]
2311	Integrated Data Communications Utility (IDCU)	
2312	Communications—Other	
2313	VADATS	in H4671 described as Integ. Data Communic. Util (IDCU)
2320	Regular Mail Service (Central Office only.)	
2321	Express Mail Service	
2324	ADP Software Rental	
2330	Real Property Rentals	
2331	GSA SLUC Charges	
2341	Equipment Rentals	
2342	Office Automation/Word Processing, Rental	
2343	ADP Equipment Rental	
2345	Telecommunications Equipment (Data), Rental	
2350	Motion-Picture Film Rentals	
2390	Utility Services	
2391	Electricity	
2392	Water	
2393	Steam, Heat and Hot Water	
2394	Gas	
2395	Sewer	

24xx Printing and Reproduction

Sub-account	Description	Comments
2421	Tabulating Cards--Custom Printed	
2422	Tabulating Paper—Custom Printed	
2423	Forms and Form Letters	
2424	Other Printing and Reproduction	

25xx Other Services

Sub-account	Description	Comments
2507	Information Technology Support Services (Other Than Federal Executive Branch Agency Supplier)	

Sub-account	Description	Comments
2510	Information Technology Support Services (Federal Executive Branch Agency Supplier)	
2511	ADPE Time/Data Processing Services (Commercial Supplier)	
2513	ADP Operations and Maintenance Support Services (Commercial Supplier)	
2515	Systems Analysis and Programming (Commercial Supplier)	
2517	Information Resources Studies (Commercial Supplier)	
2520	Repair of Furniture and Equipment	
2530	Storage of Household Goods	
2531	Relocation Services	
2532	Special services provided by GSA, services, over and above the basic SLUC rental charges provided by GSA	
2535	Interior Decorating Services	
2540	Laundry and Drycleaning Services	
2542	Operating Services	
2543	Maintenance and Repair Services	
2544	ADP Equipment Maintenance Contracts	
2546	Minor Site Preparation for Information Technology Systems	not seen in FMS
2547	Inspections - Supply Fund	new in FMS-BOCT
2551	Prosthetic Repair Services	
2552	Repair Services to Home Dialysis Equipment	
2553	Miscellaneous Contractual Services for Indigent Veterans	
2555	Property Management Services	new in FMS-BOCT
2558	Sales Commissions	new in FMS-BOCT
2559	Loan Guaranty Prg (FMS int)	new in FMS-BOCT
2561	Fee Basis—Medical and Nursing Services	
2571	Fee Dental Service	
2572	Service Purchased or Sold by a VHA Special Clinical Resource Center	
2574	Home Oxygen—Contractual Agreement	
2575	Other Contract Hospitalization	
2576	Consultants and Attendings	
2577	Representation Allowance (Manila, P.I. [cost center 3010 only] and Central Office Finance Office [cost center 1101] only)	

Sub-account	Description	Comments
2578	Official Residence Allowance (Manila [cost center 3010] only)	
2579	Scarce Medical Specialist Contracts	
2580	Contracts and Agreements with Institutions and Organizations	
2581	Contracts and Agreements With Individuals for Personal Services	
2582	Incentive Therapy	
2583	Contracts and Agreements for tuition and registration fees in connection with training and attendance at conferences or meetings within the Government	
2584	Contracts and Agreements for tuition and registration fees in connection with training and attendance at conferences or meetings outside the Government	
2585	College Work-Study Program	
2586	Sharing Medical Resources--38 U.S.C.5051	
2587	House Staff Contracts	
2589	Compensated Work Therapy	
2590	VA/DOD Sharing Agreement—38 U.S.C.5011	
2591	Handling Charges on Trainee Books, etc	
2592	Counseling	
2593	IRS Collection Fee	
2594	Architecture & Engr Cap	new [H4671]
2595	Education and Training Reporting Allowances--U.S.C. 1784	
2596	Contract & State App Agencies	new [H4671]
2597	Burial Costs for Unclaimed Bodies	
2598	Contract Hospital and Outpatient Treatment	
2599	Depreciation Charges	

26xx Supplies and Materials

Sub-account	Description	Comments
2610	Provisions	
2620	Office Supplies	
2621	Tabulating Cards—Not Custom Printed	
2622	Tabulating Paper—Not Custom Printed	
2623	ADP Recording Media	

Sub-account	Description	Comments
2624	ADP Software, Purchased	
2626	Test APD Software and Equipment	new [H4671]
2631	Drugs, Medicines and Chemical Supplies	
2632	Other Medical and Dental Supplies	
2633	Home Oxygen—Supplies	
2635	Blood and Blood Products	
2636	Prescriptions	
2645	Books, Periodicals, and Newspapers	
2647	Audiovisual Software	
2650	Fuel	
2660	Operating Supplies and Materials	
2661	Expendable Furniture and Fixtures and Decorating Supplies	
2665	Linen Items	
2666	Employee Uniforms [and Protective Clothing.]	
2667	DELETED NOW REPORTED UNDER SUB-ACCOUNT 2665	
2668	DELETED NOW REPORTED UNDER SUB-ACCOUNT 2665	
2669	DELETED NOW REPORTED UNDER SUB-ACCOUNT 2666	
2670	Maintenance Supplies and Materials	
2690	S&R Repair Parts, Inv.	new in FMS-BOCT
2691	Flags	
2692	Prosthetic Supplies	
2693	Home Dialysis Equipment and Supplies	
2696	Subistence - SF	new in FMS-BOCT
2697	Medicines, Drugs, & Chem - SF	new in FMS-BOCT
2698	Medical Supplies - SF	new in FMS-BOCT
2699	Other Supplies - SF	new [H4671]

30xx ACQUISITION OF CAPITAL ASSETS

31xx Equipment

Sub-account	Description	Comments
3103	Operating Equipment Service and Reclamation. Capitalized.	new [H4671]
3104	Operating Equipment Service and	new [H4671]

Sub-account	Description	Comments
	Reclamation. Not capitalized. (FMS stations only.)	
3105	Trust Equipment. Capitalized.	new [H4671]
3106	Trust Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3107	Equipment in Custody of Research Contractors. Capitalized.	new [H4671]
3108	Equipment in Custody of Research Contractors. Not capitalized. (FMS stations only.)	new [H4671]
3109	Invalid Lifts, Other Devices and Equipment. Capitalized.	new [H4671]
3110	Transportation Equipment. (passenger vehicles)	
3111	Transportation Equipment, Passenger Vehicles. Not capitalized. (FMS stations only.)	new [H4671]
3112	Transportation Equipment. (nonpassenger vehicles)	
3113	Transportation Equipment, Non-Passenger Vehicles. Not capitalized.(FMS stations only.)	new [H4671]
3114	Invalid Lifts, Other Devices, and Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3120	Nonexpendable Furniture and Fixtures	
3121	Office Equipment	
3122	Office Automation/Word Processing, Purchased	
3123	ADPE (Automatic Data Processing Equipment), Purchased	
3124	ADP Software, Purchased	
3125	Telecommunications Equipment (Data), Purchased	
3126	Furniture and Fixtures. Not capitalized. (FMS stations only.)	new [H4671]
3127	Office Equipment. Not Capitalized. (FMS stations only.)	new [H4671]
3128	Office Automation/Word Processing, Purchased. Not capitalized. (FMS stations only.)	new [H4671]
3129	ADP Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3130	Medical, Dental and Scientific Equipment	
3131	Medical. Dental. and Scientific Equipment.	new [H4671]

Sub-account	Description	Comments
	Not capitalized. (FMS stations only.)	
3133	Telecommunications Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3134	ADP Software, Purchased.	new [H4671]
3150	Utility and Operating Equipment	
3151	Utility and Operating Equipment. Not capitalized. (FMS stations only.)	new [H4671]
3160	Equipment Acquired Under Lease Purchase Contracts. Capitalized.	new [H4671]
3161	Equipment under Capital Lease. Not capitalized. (FMS stations only.)	new [H4671]
3199	Natl Acquisition CTR Purchases	new in FMS-BOCT

32xx Lands and Structures

Sub-account	Description	Comments
3210	Land	
3220	Building and Facilities	
3221	Site Preparation for InformationSystem Technology	
3222	Land, Building, and Other Structures Acquired Under Lease Purchase Contracts. Includes principal payments under capital leases. Capitalized.	new [H4671]
3223	Buildings and Facilities. Not capitalized.	new [H4671]
3224	Buildings Under Capital Lease. Not Capitalized.	new [H4671]
3225	Telecommunications Equipment	
3226	Telecommunications. Not capitalized.	new [H4671]
3230	Leasehold Improvements. (Over \$5,000). Capitalized.	new [H4671]
3231	Leasehold Improvements. (Under \$5,000). Not capitalized. (FMS stations only.)	new [H4671]
3240	Other Structures and Facilities. Capitalized.	new [H4671]
3241	Other Structures and Facilities. Not capitalized. (FMS stations only.)	new [H4671]
3250	Work In Process - Non Major and Minor Construction Funds. Capitalized.	new [H4671]

33xx Investment and Loans

Sub-account	Description	Comments
3310	Includes acquisition of securities; property acquisitions, losses on property acquisitions as a result of payments made pursuant to guaranty of loans under section 505(a) of the Servicemen's Readjustment Act.	Simply labeled 'Property Acquisitions' in the FMS-BOCT table
3320	Premiums/Disc For Ins Prg	new in FMS-BOCT

40xx GRANTS AND FIXED CHARGES

41xx Grants, Subsidies, and Contributions

Sub-account	Description	Comments
4110	Includes grants and payments to States for research purposes, construction of State extended care facilities, and for care and treatment of beneficiaries at State homes; readjustment benefit payments and readjustment allowances; loan guaranty payments in lieu of interest; miscellaneous benefit payments for specially adapted housing; payments under 38 U.S.C. ch. 35.	Simply labeled 'Grants, Subsidies & Contributions' in the FMS-BOCT table
4120	Grants to assist public, private, and non-profit entities providing services to homeless veterans under the authorization of PL 102-590. Limited to cost center 8344.	Simply labeled 'Grants Svcs To Homeless Vets' in the FMS-BOCT table
4130	Subsidies & Grants/Ins & Ind Fds	new in FMS-BOCT
4177	Ch 31 - Non-Subsistence	new in FMS-BOCT

42xx Insurance, Claims and Indemnities

Sub-account	Description	Comments
4210	Pension Annuities and Insurance Claims	
4220	Federal Tort Claims	
4250	Reimbursement for Losses	
4260	Admin. Expense, Insurance Prg	new in FMS-BOCT

43xx Interest and Dividends

Sub-account	Description	Comments
4310	Interest Expense - Lease Purchase. Interest payments under capital leases.	new [H4671]

4320	Interest On Div, Credits & Dep	new in FMS-BOCT
4330	Dividends, Insurance Prgs	new in FMS-BOCT

PAYROLL ANALYSIS ACCOUNTS:

11xx Payroll Analysis

Sub-account	Description	Comments
1100		
1101	Regular Pay. (Includes merit pay)	
11CN		
1102	Night Differential Pay	
1103	Holiday Pay	
1104	Overtime Pay	
1105	Terminal Leave Pay	
1106	Post Differential (Manila only)	
1107	Premium pay on an Annual Basis (Standby).	
1108	Sunday premium Pay	
1109	On Call Pay	
1110	Special Pay Part-Time Dentists	
1111	Special Pay Full-Time Dentists	
1112	Special Pay Part-Time Physicians	
1113	Special Pay Full-Time Physicians	
1114	Cash Awards	listed in H4671/FMS as Cash/Performance Awards
1115	Senior Executive Service Bonus	
1116	Reemployed Annuitants, Reimbursement to the Civil Service Retirement and Disability Fund for Reemployed Annuitants.	
1117	Saturday Premium Pay	
1118	Premium Pay in Lieu of Overtime (IG employees only)	
1119	Employee Special Pay	
1120	Geographic Pay	new [H4671]
1121	Recruitment Bonus	new [H4671]
1122	Retention Allowance	new [H4671]
1123	Hazard Pay Differential	new [H4671]
1124	Staffing Differential	new [H4671]
1125	Supervisory Differential	new [H4671]
1126	Relocation Bonus	new [H4671]
1127	Physicians Comparability Allowance	new [H4671]

Sub-account	Description	Comments
1128	Incentive Awards, Cash or Non-Cash	new [H4671]
1129	Foreign Language Awards (limited to law enforcement officers)	new [H4671]
1130	Locality Pay	new [H4671]
1131	Credit Reforem, VACO only	new in FMS-BOCT

12xx Personnel Benefits

Sub-account	Description	Comments
1201	Benefits, Canteen Svc (FMS int)	new in FMS-BOCT
1203	QS&L Allowances Provided WOC Employees	
1204	Office Workers' Compensation Programs Payments (Central Office only).	
1205	Uniform Allowances	
1206	Severance pay (Manila only).	
1208	Subsistence and Temporary Miscellaneous Moving Expenses.	
1209	Real Estate Costs	
1210	Relocation Income Tax & Withholding Tax	
1212	Federal Employees Life Insurance Fund--VA Contributions	
1214	OASDI Employers Tax	
1216	Civil Service Retirement Fund--VA Contributions	
1218	Federal Employees' Health Benefits--VA Contributions	
1219	Living Allowances and Educational Assistance	
1220	Medicare VA Share	
1222	Federal Employees Retirement System (FERS)--Regular	
1223	Federal Employees Retirement System (FERS)--Special	
1224	Federal Employees Retirement System (FERS)--Thrift	
1225	Fee Basis - OASDI - VA Share	new in FMS-BOCT
1226	Fee Basis - Medicare - VA Share	new in FMS-BOCT
1299	Obj Class Transfer - Payroll	new in FMS-BOCT

13xx Benefits for Former Personnel

Sub-account	Description	Comments
1301	Severance Pay, Public Law 89-301.	
1302	Unemployment Compensation Payments.	
1303	Voluntary Separation Incentive	new in FMS-BOCT
1304	Other Benefits	new in FMS-BOCT

HRSFYTD	Total employee hours worked to date during the fiscal year
Variable Type:	Numeric
Location in raw data file:	35 (PD6.1)
Variable first introduced:	Since beginning.

Cumulative total to date of employee hours worked by station, appropriation, and cost center for Personal Services and Benefits sub-accounts (1001-1099). For sub-accounts other than Personal Services and Benefits (refer to SUBACCT variable above), the value in this field is 0. To derive Full Time Equivalent Employees, divide this amount by the number of days in the year or smaller reporting period. For example, for a 365-day year: $FTEE = HRSFYTD/2088$.

This information is fed to CALM by the Personnel and Accounting Integrated Data (PAID) system. CALM may make adjustments to the PAID data. For example, a person may be costed to only one cost center within PAID; CALM may, through manual transactions, adjust this for employees who divide their time between cost centers. However, HRSFYTD are not transferred when the associated costs are transferred. See the introduction to this chapter for the implications this has for data quality.

AMTFYTD	Total payments to date for fiscal year
Variable Type:	Numeric
Location in raw data file:	41 (PD6.2)
Variable first introduced:	Since beginning.

Cumulative total to date of expenditures by station, appropriation, cost center, and sub-accounts.

While CALM data at the cost center and sub-account level are considered reliable, there are minor problems. There are occasional negative balances in sub-accounts which were not corrected before the monthly or end of year entry was closed, problems stemming from system inflexibilities such as costing a person to a single cost center resulting in less reliable manual transactions, and some variability across VAMCs in cost center and sub-account assignments due to local definitional interpretations or differing degrees of training or oversight.

For personnel accounts, this information is fed to CALM by the Personnel and Accounting Integrated Data (PAID) system. CALM may make adjustments to the PAID data. For example, a person may be costed to only one cost center within PAID; CALM may, through manual transactions, adjust this for employees who divide their time between cost centers.

See the introduction to this chapter for a discussion of data quality.

HRSCQTR	Cumulative total of employee hours worked by fiscal quarter
Variable Type:	Numeric
Location in raw data file:	47 (PD6.1)
Variable first introduced:	Since beginning.

Fiscal quarter to date cumulative total of employee hours worked by station, appropriation, and cost center for Personal Services and Benefits sub-accounts (1001-1099). For sub-accounts other than Personal Services and Benefits (refer to SUBACCT variable above), the value in this field is 0.

This information is fed to CALM by the Personnel and Accounting Integrated Data (PAID) system. CALM may make adjustments to the PAID data. For example, a person may be costed to only one cost center within PAID; CALM may, through manual transactions, adjust this for employees who divide their time between cost centers. See the introduction to this chapter for the implications this has for data quality.

AMTCQTR	Cumulative total of payments for current fiscal quarter
Variable Type:	Numeric
Location in raw data file:	53 (PD6.2)
Variable first introduced:	Since beginning.

Fiscal quarter to date cumulative total of expenditures by station, appropriation, cost center, and sub-account.

While CALM data at the cost center and sub-account level are considered reliable, there are minor problems. There are occasional negative balances in sub-accounts which were not corrected before the monthly or end of year entry was closed, problems stemming from system inflexibilities such as costing a person to a single cost center resulting in less reliable manual transactions, and some variability across VAMCs in cost center and sub-account assignments due to local definitional interpretations or differing degrees of training or oversight.

For personnel accounts, this information is fed to CALM by the Personnel and Accounting Integrated Data (PAID) system. CALM may make adjustments to the PAID data. For example, a person may be costed to only one cost center within PAID; CALM may, through manual transactions, adjust this for employees who divide their time between cost centers.

See the introduction to this chapter for a discussion of data quality.

Chapter 3. Financial Management System (FMS)

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Introduction

Beginning in 1994, VA fiscal databases were converted to the Financial Management System (FMS). Three stations were affected in FY 1994 (Altoona (#503), Sioux Falls (#438), and Long Beach (#600)). In FY 1995, about half of the remaining stations converted to FMS (list of station status for FY 1995). By FY 1996 all remaining stations were converted.

Although FMS is different from CALM in many ways, the structure of the data files and the variables contained in those data files are quite similar to the CALM files discussed in Chapter 2. In this chapter, we will present information which will allow you to access and understand the new fiscal data files and several other features associated with FMS.

Lists of Station Status for FY 1995

Stations in FMS Files - FY 1995

Stations Not in FMS Files - FY 1995

Stations in FMS Files - FY 1995

OBS	STA3N	STANAME	STATYPE
1	358	4 MANILA PI	VARO
4	402	1 TOGUS ME	VAC
5	405	1 WHITE RIVER J	VAC
6	436	4 FORT HARRISON	VAC
7	437	3 FARGO ND	VAC
8	438	3 SIOUX FALLS SD	VAC
9	442	4 CHEYENNE WY	VAC
10	452	3 WICHITA KS	VAC
11	459	HONOLULU HI	VAC
12	460	1 WILMINGTON DE	VAC

OBS	STA3N	STANAME	STATYPE
16	503	1 ALTOONA PA	VAH
17	504	4 AMARILLO TX	VAH
19	506	3 ANN ARBOR MI	VAH
26	516	2 BAY PINES FL	VAH
29	519	4 BIG SPRING TX	VAH
33	523	1 BOSTON MA	VAH
34	525	1 BROCKTON MA	VAH
35	526	1 BRONX NY	VAH
36	527	1 BROOKLYN NY	VAH
37	528	1 BUFFALO NY	VAH
38	529	1 BUTLER PA	VAH
43	535	3 CHICAGO IL	VAH
44	537	3 CHICAGO IL WE	VAH
51	544	2 COLUMBIA SC	VAH
53	548	2 PALM BEACH CO	VAH
54	549	4 DALLAS TX	VAH
55	550	3 DANVILLE IL	VAH
60	556	3 NORTH CHICAGO	VAH
61	557	2 DUBLIN GA	VAH
63	561	1 EAST ORANGE N	VAH
66	565	2 FAYETTEVILLE	VAH
68	567	3 FORT LYON CO	VAH
71	570	4 FRESNO CA	VAH
73	574	3 GRAND ISLAND	VAH
74	575	3 GRND JNCTN CO	VAH
79	583	3 INDIANAPOLIS	VAH
80	584	3 IOWA CITY IA	VAH
81	585	3 IRON MOUNTAIN	VAH
84	590	2 HAMPTON VA	VAH
86	592	3 KNOXVILLE IA	VAH
88	595	1 LEBANON PA	VAH
89	596	2 LEXINGTON KY	VAH
90	597	3 LINCOLN NE	VAH
92	599	4 LIVERMORE CA	VAH
93	600	4 LONG BEACH CA	VAH
95	604	1 LYONS NJ	VAH
98	608	1 MANCHEST. NH	VAH
99	609	3 MARION IL	VAH
100	610	3 MARION IN	VAH
101	611	4 MARLIN TX	VAH
106	618	3 MINNEAPLS M	VAH

OBS	STA3N	STANAME	STATYPE
109	621	2 MOUNTAIN HOME	VAH
114	629	2 NEW ORLEANS L	VAH
115	630	1 NEW YORK NY	VAH
116	631	1 NORTHAMPTON M	VAH
117	632	1 NORTHPORT NY	VAH
118	635	3 OKLAHOMA CITY	VAH
119	636	3 OMAHA NE	VAH
120	637	2 ASHEVILLE NC	VAH
121	640	4 PALO ALTO CA	VAH
123	642	1 PHILADELPHIA	VAH
124	644	4 PHOENIX AZ	VAH
125	645	1 PITTSBURGH PA	VAH
126	646	1 PITTSBURGH PA	VAH
129	649	4 PRESCOTT AZ	VAH
130	650	1 PROVIDENCE RI	VAH
133	654	4 RENO NV	VAH
135	656	3 ST CLOUD MN	VAH
136	657	3 ST LOUIS MO	VAH
137	658	2 SALEM VA	VAH
142	664	4 SAN DIEGO CA	VAH
143	665	4 SEPULVEDA CA	VAH
145	667	2 SHREVEPORT LA	VAH
146	668	4 SPOKANE WA	VAH
147	670	1 SYRACUSE NY	VAH
149	672	2 SAN JUAN PR	VAH
150	673	2 TAMPA FL	VAH
151	674	4 TEMPLE TX	VAH
153	677	3 TOPEKA KS	VAH
156	680	2 TUSKEGEE AL	VAH
157	685	4 WACO TX	VAH
158	686	3 LEAVENWORTH K	VAH
160	688	2 WASHINGTON DC	VAH
162	691	4 WEST LOS ANGE	VAH
163	692	4 WHITE CITY OR	VAH
164	693	1 WILKES BARRE	VAH
173	758	4 LAS VEGAS NV	VAOPC

STATIONS NOT IN FMS FILES - FY 1995

USE CALM FILES FOR FISCAL DATA

OBS	STA3N	STANAME	STATYPE
2	359	4 HONOLULU HI	VARO
3	363	4 ANCHORAGE AK	VARO
13	500	1 ALBANY NY	VAH
14	501	4 ALBUQUERQUE N	VAH
15	502	2 ALEXANDRIA LA	VAH
18	505	4 AMERICAN LAKE	VAH
20	508	2 ATLANTA GA	VAH
21	509	2 AUGUSTA GA	VAH
22	512	2 BALTIMORE MD	VAH
23	513	1 BATAVIA NY	VAH
24	514	1 BATH NY	VAH
25	515	3 BATTLE CREEK	VAH
27	517	2 BECKLEY WV	VAH
28	518	1 BEDFORD MA	VAH
30	520	2 BILOXI MS	VAH
31	521	2 BIRMINGHAM AL	VAH
32	522	4 BONHAM TX	VAH
39	531	4 BOISE ID	VAH
40	532	1 CANANDAIGUA N	VAH
41	533	1 CASTLE POINT	VAH
42	534	2 CHARLESTON SC	VAH
45	538	1 CHILLICOTHE O	VAH
46	539	1 CINCINNATI OH	VAH
47	540	1 CLARKSBURG WV	VAH
48	541	1 CLEVELAND OH	VAH
49	542	1 COATESVILLE P	VAH
50	543	3 COLUMBIA MO	VAH
52	546	2 MIAMI FL	VAH
56	552	1 DAYTON OH	VAH
57	553	3 ALLEN PARK MI	VAH
58	554	3 DENVER CO	VAH
59	555	3 DES MOINES IA	VAH
62	558	2 DURHAM NC	VAH
64	562	1 ERIE PA	VAH
65	564	3 FAYETTEVILLE	VAH
67	566	2 FT HOWARD MD	VAH
69	568	3 FORT MEADE SD	VAH

OBS	STA3N	STANAME	STATYPE
70	569	3 FT WAYNE IN	VAH
72	573	2 GAINESVILLE F	VAH
75	578	3 HINES IL	VAH
76	579	3 HOT SPRINGS S	VAH
77	580	4 HOUSTON TX	VAH
78	581	2 HUNTINGTON WV	VAH
82	586	2 JACKSON MS	VAH
83	589	3 KANSAS CITY MO	VAH
85	591	4 KERRVILLE TX	VAH
87	594	2 LAKE CITY FL	VAH
91	598	2 LITTLE ROCK A	VAH
94	603	2 LOUISVILLE KY	VAH
96	605	4 LOMA LINDA CA	VAH
97	607	3 MADISON WI	VAH
102	612	4 MARTINEZ CA	VAH
103	613	2 MARTINSBURG W	VAH
104	614	2 MEMPHIS TN	VAH
105	617	4 MILES CITY MT	VAH
107	619	2 MONTGOMERY AL	VAH
108	620	1 MONTROSE NY	VAH
110	622	2 MURFREESBORO	VAH
111	623	3 MUSKOGEE OK	VAH
112	626	2 NASHVILLE TN	VAH
113	627	1 NEWINGTON CT	VAH
122	641	2 PERRY POINT M	VAH
127	647	3 POPLAR BLUFF	VAH
128	648	4 PORTLAND OR	VAH
131	652	2 RICHMOND VA	VAH
132	653	4 ROSEBURG OR	VAH
134	655	3 SAGINAW MI	VAH
138	659	2 SALISBURY NC	VAH
139	660	4 SALT LAKE CIT	VAH
140	662	4 SAN FRANCISCO	VAH
141	663	4 SEATTLE WA	VAH
144	666	4 SHERIDAN WY	VAH
148	671	4 SAN ANTONIO T	VAH
152	676	3 TOMAH WI	VAH
154	678	4 TUCSON AZ	VAH
155	679	2 TUSCALOOSA AL	VAH
159	687	4 WALLA WALLA W	VAH
161	689	1 WEST HAVEN CT	VAH

OBS	STA3N	STANAME	STATYPE
165	695	3 MILWAUKEE WI	VAH
166	721	4 ALBUQUERQUE NM 501	VAOPC
167	722	4 ALBUQUERQUE NM 501	VAOPC
168	724	4 ALBUQUERQUE NM 501	VAOPC
169	750	1 BOSTON MA	VAOPC
170	752	4 LOS ANGELES C	VAOPC
171	756	4 EL PASO TX	VAOPC
172	757	1 COLUMBUS OH	VAOPC

Data Quality

In the chapters covering the CALM and CDR files, we included sections which presented information on data quality. Implementation of FMS occurred relatively recently, and so we have not included any published research or exploratory analyses regarding the quality of FMS data. When any new system is brought into use, data related problems are almost inevitable. We suggest that as you begin to use the new FMS, you do so with caution. Should you encounter data quality issues, you may wish to notify other health researchers who use similar database files at Austin. If you are not already a member of the HSRDATA e-mail group, we encourage you to join. To subscribe, send an e-mail message to

maiser@hsrd.iupui.edu

with the following text in the body of the e-mail:

SUBSCRIBE hsrdata

Obligations by Budget Object Code Extract File (OBOCE)

File Name: FMSPRD.FMS.PROD.OBLOE.mmmyy

SAS SHELL TO CREATE SAS FILE: RMTPRD.HSR.COSTSHEL(OBLOE)

Availability:

Sorted by: STATION, BFYS, FUND, A/O, COSTCTR, BOC, SUBBOC

This file contains current month, current quarter, and year-to-date expenditures, unliquidated obligations and employee hours. This file provides cost center, sub-account information and Account Classification Codes for these entries. Account Classification Codes have replaced the control point numbers used in the CALM files. See description below.

As with the CALM887 file, you must **GUARD AGAINST DOUBLE-COUNTING:**
***Payroll will be counted twice unless you select EITHER sub-accounts 1011-1099 OR 1100-1299.**

VARIABLE NAME

STATION

SATELLITE STATION

BFYS

FUND

ACC (Organization/Account Classification Code)

XDIVISIO (Administrative/Staff Office)

COST_ORG/COST CENTER

BOC (Budget Object Code)

SUBOC (Sub-Object Code)

DOLAMCM (Current Month Total Obligations)

QUANTCM (Current Month Hours)

DOLAMYY (FYTD Total Obligations)

QUANTYY (FYTD Hours)

ACREXPYY (FYTD Accrued Expenditures)

SAS SHELL Example

STATION

Variable Type: Numeric

Location in raw data file: 1-5

This variable is the equivalent of the STA3N variable in the CALM files, although the space allowed in the FMS file is larger than 3 digits.

SATELLITE STATION

Variable Type: Numeric

Location in raw data file: 6-7

Variable used to assign fiscal data to a "sub"- station associated with a STATION.

BFYS

Variable Type: Numeric

Location in raw data file: 8-11

Year associated with the entry. This can be prior to the yy indicated in the file name. Be sure to select records carefully.

FUND

Variable Type: Character
Location in raw data file: 12-17

This variable is the equivalent of the Account symbols used in the YALD codes in CALM 887 and Appropriation fund code (APPROP) in CALM 830. Note: This FUND variable contains 6 digits of Fund specification - compared to 4 digits in the FMSTODOR file.

ACC (Organization/Account Classification Code)

Variable Type: Character
Location in raw data file: 18-26

This code has replaced the Control Point variable found in the CALM files. In the old CALM system, there were relatively few Control Points. In FMS, there are hundreds of ACC Codes. At the time of this writing, we are able to present a crosswalk for some of the ACC/control point numbers. For additional information on ACC codes, it will be necessary to learn how to access the FMS tables (see documentation below).

XDIVISIO (Administrative/Staff Office)

Variable Type: Can be mix of letters and numbers. Read in using SAS ?? option to avoid encountering error messages.

Location in raw data file: 016-019

Most records have a value of 10 for Medical. 8 is for construction. This variable matches the A/O # found on reports.

COST_ORG / COST CENTER

Variable Type: Can be mix of letters and numbers. Read in using SAS ?? option to avoid encountering error messages.

Location in raw data file: 020-026

Equivalent of cost center. See Cost Center information in Chapter 2 for more information.

BOC (Budget Object Code)

Variable Type: Can be mix of letters and numbers. Read in using SAS ?? option to avoid encountering error messages.

Location in raw data file: 027-030

Equivalent of sub-account . See Sub-account information in Chapter 2 for more information.

FMS Functional Specifications Notes:when BOC is a user specified payroll analysis account, a second record is created with "10" in the first two positions plus the SUB-OBJECT field.

SUBOC (Sub-Object Code)

Variable Type: Numeric
Location in raw data file: 031-032

A few Budget Object Codes (in the 25xx Other Services category) have an additional 2-digit code associated with them. Otherwise, it is blank.

FMS Functional Specifications Notes: SUB-OBJECT Field when the associated BUDGET-OBJECT-CODE field is not a user specified payroll analysis account; else spaces

(Editor's note - it seems as though the Functional Specification Notes above should read "...when BOC is a user specified...")

DOLAMCM (Current Month Total Obligations)

Variable Type: Numeric / Zoned Decimal
Location in raw data file: @33 ZD15.2

Current month obligations.

FMS Functional Specifications Notes: Sum of DOLLAR-AMOUNT field from CMGJBYY(0) for a Station, Budget Fiscal Year(s), Fund, Administration/Staff Office, Cost Center, Budget Object Code, Sub-Object Code combination for Account Type 47 and 48.

QUANTCM (Current Month Hours)

Variable Type: Numeric / Zoned Decimal
Location in raw data file: @48 ZD8.2

Total employee hours - current month

FMS Functional Specifications Notes: Sum of QUANTITY Field when "10" is in positions 1 and 2 of Field (6) from CMGJBYY(0) for a Station, Budget Fiscal Year(s), Fund, Administration/Staff Office, Cost Center, Budget Object Code, Sub-Object Code combination for Account Type 47 and 48.

DOLAMYY (FYTD Total Obligations)

Variable Type: Numeric / Zoned Decimal

Location in raw data file: @56 ZD15.2

Year-to-date obligations

FMS Functional Specifications Notes: Sum of DOLLAR-AMOUNT field from YTDGJBYY(0) for a Station, Budget Fiscal Year(s), Fund, Administration/Staff Office, Cost Center, Budget Object Code, Sub-Object Code combination for Account Type 47 and 48.

QUANTYY (FYTD Hours)

Variable Type: Numeric / Zoned Decimal

Location in raw data file: @71 ZD8.2

Year-to-date employee hours

FMS Functional Specifications Notes: Sum of QUANTITY Field when "10" is in positions 1 and 2 of Field (6) from YTDGJBYY(0) for a Station, Budget Fiscal Year(s), Fund, Administration/Staff Office, Cost Center, Budget Object Code, Sub-Object Code combination for Account Type 47 and 48.

ACREXPYY (FYTD Accrued Expenditures)

Variable Type: Numeric / Zoned Decimal

Location in raw data file: @79 ZD15.2

Accrued expenditures year-to-date

FMS Functional Specifications Notes: Sum of DOLLAR-AMOUNT field from YTDGJBYY(0) for a Station, Budget Fiscal Year(s), Fund, Administration/Staff Office, Cost Center, Budget Object Code, Sub-Object Code combination for Account Type 48.

SAS SHELL Example

Here is an example of a JCL/SAS shell that will allow you to access the FMSTODOR file. This example selects several sub-accounts from the nursing service cost center and calculates year-to-date FTEE. This code selects only those records for a particular VA and for a particular FY. Note that BFYS can take on values prior to the fiscal year stated in the filename. In the input command, '?' allows for input of character values in fields which are mostly numeric in nature. Output from this code is configured for landscape printing. [The output has been altered for e-mail transmission.] This SAS code was verified against the official RPEOOPV report (equivalent of the old CALM 887 report).

```

//*****
//* SHELL FOR "SASIFYING" FMSPRD.FMS.FMSTODOR.LINK.SEP96 *
//*****
//STEP1 EXEC SAS,REGION=7000K,SOUT=R
//IN1.....DD DSN=FMSPRD.FMS.FMSTODOR.LINK.SEP96,DISP=SHR
//SYSIN...DD *
.....OPTIONS NOCENTER LS=99 PS=45;
*****.
.....DATA NOSTORE;
.....INFILE IN1 MISSEVER;
.....INPUT
.....@1 STATION 3. @;
.....IF (STATION NE 583) THEN DELETE;
.....ELSE INPUT
.....@8 BFYS 4. @;
.....IF (BFYS NE 96) THEN DELETE;
.....ELSE INPUT
.....@12 FUND $4.
.....@16 XDIVISIO ?? 4.
.....@20 COSTCTR ?? 7.
.....@27 SUBACCT ?? 4.
.....@31 SUBOBJ 2.
.....@33 DOLAMCM ZD15.2
.....@48 QUANTCM ZD8.2
.....@56 DOLAMYY ZD15.2
.....@71 QUANTYY ZD8.2
.....@79 ACREXPYY ZD15.2;
.
.....COSTCTR=COSTCTR/100;
.....*IN MOST CASES YOU WILL WANT ONLY VAMC ACCOUNTS;
.....IF COSTCTR LT 8200 THEN DELETE;
.....*TO AVOID DOUBLE-COUNTING, ELIMINATE EITHER SUB-
ACCOUNTS;
.....* 1001-1099 OR 1101-1399 WHEN SUMMARIZING COSTS;
.
.....IF SUBACCT GT 1060 AND SUBACCT LT 1070 AND COSTCTR EQ
8241;
.....FTEEYD = QUANTYY/ 2088;
.....R_FTEEYD = ROUND (FTEEYD, .1);
.....PROC PRINT;
.....VAR STATION COSTCTR SUBACCT DOLAMCM DOLAMYY R_FTEEYD
ACREXPYY;
.....FORMAT DOLAMCM DOLLAR14.2
.....DOLAMYY DOLLAR14.2
.....ACREXPYY DOLLAR14.2;

```

OUTPUT...

OBS STATION COSTCTR SUBACCT

1	583	8241	1061
2	583	8241	1064
3	583	8241	1065
4	583	8241	1066

OBS DOLAMCM DOLAMYY R_FTEEYD ACREXPYY

1	\$1,486,936.92	\$18,673,305.00	311.5	\$18,673,305.00
2	\$91,249.09	\$1,153,928.32	18.4	\$1,153,928.32
3	\$194,499.56	\$2,381,902.70	59.1	\$2,381,902.70
4	\$121,716.77	\$1,694,365.74	56.4	\$1,694,365.74

Obligations by Organization/Program Extract File (OBLOE)

File Name: FMSPRD.FMS.FMSTODOR.LINK.mmmmyy

SAS SHELL TO CREATE SAS FILE: RMTPRD.HSR.COSTSHEL(FMSTODOR)

Availability:

Sorted by: STATION, BFYS, FUND, A/O, COSTCTR, BOC, SUBBOC

This file contains current month and year-to-date obligations and employee hours, as well as year-to-date accrued expenditures. This file provides cost center and sub-account information for these data, but not control point information (now called Account Classification Code).

As with the CALM887 file, you must GUARD AGAINST DOUBLE-COUNTING:

***Payroll will be counted twice unless you select EITHER sub-accounts 1011-1099 OR 1100-1299.**

VARIABLE NAME

STATION

BFYS

FUND

XDIVISIO (Administrative/Staff Office)

COST_ORG/COST CENTER

BOC (Budget Object Code)

SUBOC (Sub-Object Code)

STATION

Variable Type: Numeric
Location in raw data file: 1-7

This variable is the equivalent of the STA3N variable in the CALM files, although the space allowed in the FMS file is larger than 3 digits.

BFYS

Variable Type: Numeric
Location in raw data file: 8-11

Year associated with the entry. This can be prior to the yy indicated in the file name. Be sure to select records carefully.

FUND

Variable Type: Character
Location in raw data file: 12-15

This variable is the equivalent of the Account symbols used in the YALD codes in CALM 887 and Appropriation fund code (APPROP) in CALM 830.

FMS Functional Specifications Notes: Positions 1-4 of FUND Field.

XDIVISIO (Administrative/Staff Office)

Variable Type: Can be mix of letters and numbers. Read in using SAS ?? option to avoid encountering error messages.
Location in raw data file: 016-019

Most records have a value of 10 for Medical. 8 is for construction. This variable matches the A/O # found on reports.

COST_ORG / COST CENTER

Variable Type: Can be mix of letters and numbers. Read in using SAS ?? option to avoid encountering error messages.

Location in raw data file: 020-026

Equivalent of cost center. See Cost Center information in Chapter 2 for more information.

BOC (Budget Object Code)

Variable Type: Can be mix of letters and numbers. Read in using SAS ?? option to avoid encountering error messages.

Location in raw data file: 027-030

Equivalent of sub-account . See Sub-account information in Chapter 2 for more information.

FMS Functional Specifications Notes: when BOC is a user specific payroll analysis account, a second record is created with "10" in the first two positions plus the SUB-OBJECT field.

SUBOC (Sub-Object Code)

Variable Type: Numeric

Location in raw data file: 031-032

A few Budget Object Codes (in the 25xx Other Services category) have an additional 2-digit code associated with them. Otherwise, it is blank.

FMS Functional Specifications Notes: SUB-OBJECT Field when the associated BUDGET-OBJECT-CODE field is not a user specified payroll analysis account; else spaces

(Editor's note - it seems as though the Functional Specification Notes above should read "...when BOC is a user specified...")

Chapter 4. Cost Distribution Report Files

Introduction

Two datasets maintained at the Austin Automation Center (AAC) contain costing information about medical care programs: the Cost Distribution Report (CDR) Detail and CDR Jurisdictional files. These datasets combine information from a variety of files provided by local VAMCs; together they generate cumulative, year-to-date reports, updated each month, which are distributed to local facilities on a quarterly basis. Costs of patient care are estimated for major medical care cost categories called Cost Distribution Accounts (CDAs). These CDA categories consist of major medical programs (such as Medical, Surgical, and Psychiatric inpatient programs, Ambulatory Care, etc.) and other programs that have been added over the years because they are of special interest at the federal level (e.g., Neurology, Blind Rehabilitation, Medical and Surgical Intensive Care Units, Readjustment Counseling). In addition, Specialized Medical Services (e.g., Renal Transplant, Mental Hygiene Clinic, Electron Microscopy Unit), for which facilities are asked to report costs (not percents), are included in a separate portion of the report; the estimated costs (as derived from the percentage estimates) of these Services are also part of one or another of the inpatient or outpatient major medical programs.

The CDR began in FY66; the CDA categories were represented by services and consisted of the recognized bed sections and clinics at that time. Since then, most new bed sections and clinics have been grouped within one of the original categories, but several have separate CDA numbers and are grouped with the original categories only for the assignment of indirect costs such as administration or engineering. In FY87, outpatient categories were restructured from the original grouping. The new categories reflect the point of delivery rather than type of care, to make it more manageable to make cost estimates on the part of cost center service chiefs who would know the clinic layout but not necessarily the care given to individual patients. However some types of outpatient care are considered so unique that separate CDAs have been assigned (e.g., ambulatory procedures, PTSD, substance abuse).

Service chiefs, who are responsible for one or more cost centers, apportion personnel, personnel costs, and all other costs to these distribution account categories by estimating employee time and personnel and all other costs spent for each CDA. Each (FTEE, personnel costs, and all other costs) is separately estimated and distributed. Some cost centers found in CALM 830 and 887 are grouped together for this estimation purpose (see the variable, CC, below). Selected sub-accounts for the cost centers are grouped into thirteen categories; estimates are provided by cost centers for those sub-accounts as well. (The selected sub-accounts include only a small portion of all sub-accounts and are primarily personnel categories, for example RNs, physicians, contract costs, but also blood and blood products and prosthetic devices; see the variable, sub-account, in the jurisdictional file below). Service chiefs may provide cost estimates, but usually distribute their costs and personnel time across the CDAs as proportions of total costs. For example, the Psychology cost center might spend most time and money in psychiatry programs, but also do part of its work in Medical and Surgical programs. The percentage distribution would reflect the service chief's assessment of differential time and costs.

The percentaging does not employ a step-down method, such as is used in private facilities and Medicare cost reports, where each department is taken in turn and the distribution includes the burden of overhead from the preceding departments. That is, for the CDR, each cost center distributes expenses directly to the CDAs, rather than to other cost centers, with the exception of a small number of intra-station transfers (see footnote 3). Thus, for example, the maintenance and repair cost centers may spend 2% of their time sweeping the library, but that time is distributed to applicable CDAs, and not to the library cost center that would then re-distribute it. This may result in a less accurate distribution of indirect costs.

Procedures to Create Files

The facility's CDR Coordinator, generally located in the Fiscal Service, enters the percentage distributions of both Full Time Equivalent Employees (FTEE) and costs for all cost centers and sub-accounts into the On Line Data Entry (OLDE) database at Austin. The percentages are then applied to the FTEE and dollar amounts available in the cost centers and sub-accounts in the CALM 830 files (see Chapter 2). If the CDR Coordinator

has not made changes to the percentage distributions or FTEE, the previous month's figures are "rolled over" and applied to the current month when reports are produced.

Units of service, or workload, are added to the CDR "detail" file from the Automated Medical Information System (AMIS) and other workload-reporting files. Most inpatient programs are reported from AMIS. Outpatient programs' workload comes from the Austin Outpatient Care File (OPC), using counts of clinic stops. A few CDA workloads, such as Operating Room workload, are entered into the OLDE database by the CDR Coordinator, who receives workload counts from the responsible service area.

Information about workload and distribution is combined with cost and FTEE information to produce the Cost Distribution Report, RCS 10-0141. Reports are produced each month, using cumulative year-to-date data, and distributed to each facility on microfiche. Each quarter, a hard copy of each facility's report is printed and distributed to them. Reports are lengthy - e.g., the Palo Alto facility's report is over 100 pages long each quarter. There are two files that contain the data used in the reports. The "detail" file is organized by CDA, while the "jurisdictional" file is organized by cost center. See samples of representative portions of both "Detail" and "Jurisdictional" reports in Appendix A.

The CDR "detail" file produces Part One, Medical Care Appropriations, Detail. It is organized by CDA; it has 3 sections. Part One, Section I, details total FTEE and personnel and other costs, both by each cost center's contribution to the CDA and totaled for the CDA; the total units of service per CDA; and the average cost per unit of service at the facility, facility group, and national levels.¹³ CDAs in the 1000- to 5000 series are direct patient care program categories. The 6000-series is for miscellaneous benefits and services, the 7000-series addresses intra-station transfers (when, for example, one facility has a consolidated laundry service for all facilities in the area¹⁴), and the 8000-series CDAs are for services furnished to others outside of VHA (such as VBA or Department of Defense). Section II breaks out the costs of education and research for each CDA. Section III details the Special Medical Program CDAs, the 9000-series CDAs, where the

¹³ The nationwide unit cost (UNITDEPT) includes indirect costs from Central, Regional, and other VHA offices. These are not included in either local (UNITFAC) or group (UNITGRP) averages.

¹⁴ This information is stored in another CDR file, RMTPRD.SYS.CDR.CDRTRNFP.TRNFyy, available beginning in FY91. We will not be discussing that file, although it is available to users. Inter-station transfers have a 7000-series account number.

distributions provided by cost centers are estimates of actual dollar amounts rather than percentage distributions. Special Medical Programs are programs of special interest to Central Office Staff or mandated by Congress; for example, HIV/ARC/AIDS inpatient and outpatient services were added recently as Special Medical Programs.

The CDR "jurisdictional" file¹⁵ is used for Part Two, Medical Care Appropriations by Jurisdiction. It is organized by cost center. It reports the cost center's total FTEE and personnel and other costs, both by its CDA distribution and totaled for the cost center. This report also contains costs in several sub-account categories, largely personnel sub-accounts, by CDA within each cost center (see SUBACCT variable below). In addition, it reports intra-station cost center transfers, to enable reconciliation with CALM 830. Intra-station transfers are made when one cost center handles expenditures for another; these are transferred prior to applying the percentage distributions.¹⁶

As individual variables are explained, we refer you to the formal VA policies and procedures. Most relevant manual references are found in MP-4, Part V, Chapter 14 and in the "CDR Handbook," which provides detailed instructions for each cost center to use in preparing its distributions. Chapter One of the CDR Handbook (1994 Draft version) appears as Appendix C. The MP-4 is available on-line at Austin by entering **BOOKMGR** at the TSO Ready prompt. Procedures to access it are described in Chapter One, Section B.3, above.

With the new Resource Planning and Management System (RPM), you will be hearing about an "Obligation-based CDR," discussed in more detail in Chapter Four. It differs from this CDR in that it derives workload units from PTF and OPC rather than AMIS, OPC, and OLDE data entry; and it uses dollar amounts from the CALM 887

¹³ When the CDR was set up in FY66, the medical care distribution accounts were called CDR cost centers. Larry Bettes, in charge of the CDR in VACO's Office of Resource Management, believes the reason the CALM cost centers were called "jurisdictional" was to distinguish them from the CDR distribution "cost centers." At that time, almost every CALM cost center could be linked to VA's organization chart, i.e., there was a VA Central Office having jurisdiction over and responsibility for each cost center. When the CDR terminology changed to Distribution Accounts, the phrase "jurisdictional cost centers" remained.

¹⁶ Intra-station transfers are generally undertaken to reconcile VA categories with private sector categories and when services to patients are indirect on the part of the originating cost center. Only 23 cost centers are authorized for intra-station transfers: 203, 285, 286, 407, 411, 500, 511, 532, 541, 542, 550, 562, 563, 564, 567, 570, 571, 602, 604, 621, 622, 623, and 632.

rather than CALM 830. It does use the percentage distribution estimates that cost center service chiefs provide for this CDR report. Be aware of these differentiations as you work with these files; for example, the PTF bed section files since FY91 have assigned "CDR accounts" that are relevant to the Obligation-based CDR and not necessarily relevant to the cost-based CDR report discussed here.

Data File Structure

There are 17 variables in the year-end CDR Detail file, organized by Cost Distribution Account (CDA), and 14 in the CDR Jurisdictional File, organized by cost center. The Detail file contains (in addition to identifying information) CDAs, overall workload, and FTEE, salary, other costs, and unit cost by cost center, within each CDA. The Jurisdictional file contains (in addition to identifying information) cost center, sub-account, and FTEE, salary, and other costs by CDA within each cost center. By the end of FY93, aggregated year-end files for the past five years will be maintained at Austin; files currently go back to FY89. Monthly files are promised for only the past six months, although currently monthly files go back to FY89 as well. (We will be archiving the year-end files to tape before they go off the system. Look for them under the naming convention, RMTPRD.HSR.SAS.CDR.EOYyy.) Monthly reports are produced on approximately the 15th of each following month. The end of year report is taken from the September file. If necessary (e.g., obvious errors or outliers not corrected in previous reports), a correction period is allowed before finalization of the end of year file. The correction period can range from 2 weeks to 3 months beyond the end of the Fiscal Year. (You are advised to re-run the calculated fields; corrections to individual facility data files are sometimes made after group and nationwide averages have been calculated.)

From FY66 to FY89, CDR reports were produced, but only in hard copy, i.e., not stored in a computerized file that can be accessed and manipulated. The information was stored in AMIS as individual monthly data for each cost center and sub-account, which was tallied to produce the hard copy reports. These hard copy reports are available on microfiche if there is a need for earlier information.

The CDR files are not SAS files. Shells to create SAS files from them may be found in the partitioned dataset, RMTPRD.HSR.COSTSHEL; they are described below.

Data Quality

The CDR is reconciled by local Fiscal Services primarily to the CALM 830 report but also with other general ledger accounts, the trial balance and other cost reports. However, local Services responsible for cost centers are expected to validate the distribution of their costs to the CDAs, and local Services responsible for the "major cost center" CDAs are expected to validate the workload reported. Advisory guidelines to local facilities were distributed at a November, 1992, CDR conference. These guidelines suggest that a Standard Operating Procedure be developed and kept up to date, that the CDR be included in each Service's Quality Assurance plan, that the AMIS workload input be validated, and that CDR data be reviewed quarterly. Each facility has a Data Validation Committee that is to review percentage distributions and account designations made. However, facilities vary in the extent to which they follow the issued guidelines, and the activity level of their Data Validation Committees differ.

Although health services researchers have used the CDR, we are not aware of any published studies examining its validity or reliability. As a result, we present information from reports prepared by the GAO and others who have analyzed its quality in relation to its use in resource allocation within VA, then supplement these reports with exploratory analyses we performed and unpublished validity data from two VA multi-site research projects.

In considering the CDR's quality, it must be remembered that both costs and FTEE included in the CDR come from CALM 830 data. Any errors in that file are carried over into the CDR, such as negative end-of-year account balances and the lack of FTEE transfer transactions when personnel cost transfer transactions are made. See Chapter Two for discussion of the data quality of CALM 830.

While the CDR has been produced by and for local VAMCs since FY66, it was informational only until 1985, when VA began to use data from the CDR in resource allocation. GAO prepared a report about financial management in VA using data from that year that we can use as a benchmark to discuss changes since that time. Below we discuss the three major data elements (workload, cost distribution to medical care programs, and unit costs) and the supplemental Special Medical Programs, beginning with GAO findings and adding more recent information to it.

The GAO assessed the quality of VA's financial management system as of 1985¹⁷. They set out to determine whether or not certain questions could be answered using the current budgeting and accounting system; for example: What types of clinical services is VA providing patients and at what costs? What is the difference between the planned, or budgeted, costs of the services and their actual cost? What are the causes of any differences reported and what are alternative ways of reducing costs? What are the probable consequences of each method in terms of costs and care? They summarized their results as follows: *Overall, VA has the basics of a sound financial management process for its Central Office operations. However, VA does not have reliable, timely, and useful cost and workload information to support this process. VA cannot determine the costs of treating a patient in a VA hospital because its systems do not collect per patient clinical or cost data. ...Hospitals are reimbursed a specific amount for each type of illness they treat, but do not have information about their actual costs of treating any specific patient or illness to help identify ways of controlling those costs....VA's primary medical program cost reports used for planning, budgeting, and budget execution are based on unreliable, quarterly estimates, not actual costs. (pp. 2-4)*

The GAO examined both financial and clinical data employed in the VA budgeting process in nine VAMCs and three regional offices. While financial information contained in PAID and CALM was considered sound, the GAO was highly critical of the CDR. GAO declared that the CDR data could not be considered accurate, consistent over time, or comparable across facilities. The CDR "is an **approximation** of costs associated with each program area," combined with "workload measures that are themselves often approximations" (pp. 81-82). There have been some improvements since that time. Below we discuss the GAO findings in more detail, and supplement their results with more recent findings.

¹⁷ United States General Accounting Office, Report to the Chairman, Committee on Veterans' Affairs, United States Senate, Financial Management: An Assessment of the Veterans Administration's Major Processes. GAO/AFMD-86-7, June, 1986.

Workload (Units of service)

Workload counts in the CDR came, at the time of the GAO report, from the Automated Management Information Service (AMIS), which GAO found to be inaccurate. Counts of outpatient clinic stops, inpatient bed days of care, prescriptions filled, x-rays or laboratory tests performed, and other inpatient and outpatient services, were based on counts made by clerical staff and thus subject to human error. GAO described procedures used for the outpatient AMIS workload, which at that time depended upon collection of data based on clinic stop routing sheets that patients carry from stop to stop. Many times, they found the form recorded only that an outpatient visit was scheduled, not the number or type of clinic stops. In addition, the GAO was told by VA officials that patients often do not understand the importance of the forms and fail to turn in the routing sheets at their final clinic stop. In one hospital they visited, 40% of the patients did not return these routing sheets, and thus workload was undercounted. GAO noted also that all AMIS reports were processed and sent to the AAC even if data fields were not completed or errors had not been corrected. Finally, GAO commented that some workload was not being captured even though resources were expended: VA nursing home patients are sent to the outpatient clinics, however their visits could not be captured as workload because of their inpatient status.

In October, 1987, VA sponsored an invitational conference, the RAM Consensus Development Conference, to educate local facility personnel and provide a forum for feedback about the Resource Allocation Methodology system (RAM) weaknesses, some of which were due to problems in the CDR.¹⁸ Participants there concluded that RAM was preferable to the traditional funding approach, that it had succeeded in reducing length of stay, but that problems remained with the RAM procedures. Among those problems were many that might affect workload data quality in the CDR: lack of adequate workload data validation and continued opportunities to "game" the system. "Gaming" opportunities included inappropriate use of collateral visits to increase workload and intra-facility

¹⁸ Veterans Administration, Department of Medicine. Quality of Care and Resource Allocation. Conference Report. October 27-29, 1987. We used a summary of this report provided in Appendix A of the Price Waterhouse/SysteMetrics report (see next section).

transfers with new DRG codes assigned (to generate a new DRG episode). These gaming practices make inter-facility comparisons problematic.

When the GAO reported about the AMIS workload counts, they found many inaccuracies due to procedures used in local facilities. Procedures have changed since then, from reliance upon clinic stop routing sheets and manual ward counts to computerized procedures in the local DHCP systems. AMIS workload counts have been used for many years in nationwide reports of VA medical center utilization, including the CDR where AMIS supplies most unit of service information. However, within VA, we have been told by diverse sources that the AMIS data were inaccurate in earlier years due to clerical staff taking an inadequate amount of care in counting and assuring accuracy. After local facilities were computerized, which was largely completed by about FY88, AMIS data were collected by a computerized count using the patient-specific Admission-Discharge-Transfer information database for inpatient data and the outpatient scheduling package for outpatient information. This should result in convergence between AMIS data and that contained in other files such as Patient Treatment File (PTF) and Outpatient Care File (OPC), and in fact CDR workload for outpatient visits is now taken directly from the OPC file. Although the data are now convergent, there are still inaccuracies, as discussed below.

Inpatient AMIS reports used in the CDR are now generated automatically on a monthly basis through DHCP and sent to Austin. CDR continues to use the AMIS database for inpatient care because it contains the bed days of care in the monthly increments needed for calculation of monthly workload. Austin's PTF is a discharge-oriented file and therefore not directly comparable. Patient stays can extend across months (or years) and PTF information will not be sent to Austin until the hospital episode is completed. The PTF also summarizes the number of pass days at the episode level rather than in monthly increments. AMIS data are aggregated data from bed counts in each patient ward, and thus reflect physical locations of patients. The PTF provides patient-specific information about the specialty of the treating physician, which is used to assign a "bed section" which may differ from the physical location of the patient. (Physical location has been an additional field in the PTF bed section files only since FY91.)

Using information that should be exactly comparable between PTF and AMIS, the number of discharges per facility each month, we found that from FY79 to FY87, the number of discharges reported in AMIS were consistently higher than the number of episodes in PTF files (ranging from 124% to 131%). From FY88-FY92 they were virtually identical. This pattern suggests that use of the computerized AMIS was mandated beginning in FY88.

More germane to the CDR are the count of bed days from AMIS used for inpatient workload in the CDR. We compared the AMIS counts of bed days to data from the PTF and Census files for the fiscal years 1986 to 1992 (see Figure 1). To arrive at the number of bed days using the PTF and Census files, we subtracted from total PTF length of stay days the number of days occurring in the prior year. Then we added to the PTF total the number of bed days in the Fiscal Year for those patients remaining hospitalized at the end of the year as recorded in the Census file. We again found near perfect convergence beginning in FY88. Prior to that time, AMIS reports showed fewer patient days than PTF reports.

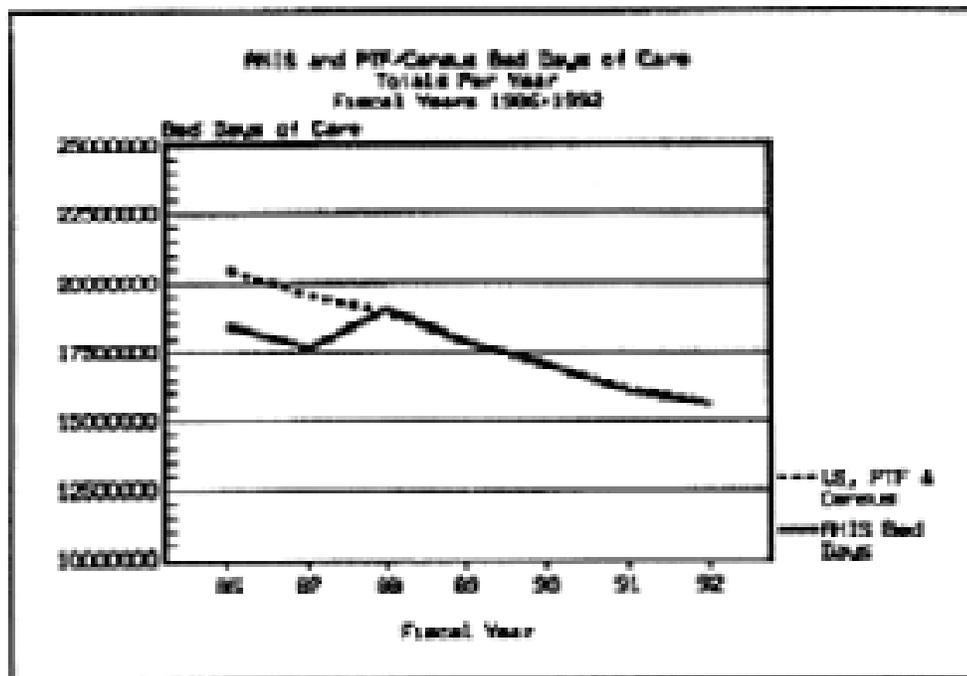


Figure 1. Bed Days of Care: AMIS and PTF/Census Comparison

We have spoken to several knowledgeable local and regional officials familiar with Medical Administration Service (MAS) activity who verified that improved

workload figures were generated, but that other problems surfaced as a result of the change to computer. First, some facilities, or bed sections within facilities, were using the system to record past rather than ongoing activity, and delayed entry of patient care information until the patient was discharged. This caused monthly AMIS figures to be inaccurate. Second, in some places there was a practice of tabbing through fields regarding patient characteristics or care; data entry operators were under the impression that those fields were not used or necessary. However, by skipping the fields, default values were assigned by the program. If the field involved workload unit information, that default value would be used in any count. The automatically-generated report can be revised before transmission to Austin, but the only consistency checks are those between the previous and present month, introducing the potential for error.

The problems that remain for patient workload are at the program level. AMIS bed section counts are based upon the physical location of care: all patient days in a given ward are credited to one bed category. If a medical program uses beds from a different ward, as when patients "walk over" to a substance abuse program during the day, or when a physician visits his or her patient housed in a different ward, the workload will not be credited to the treating program. Cost center service chiefs are supposed to credit the physical location of care with the personnel and all other costs used in these scatter beds. When this is done, the physical location bed section rather than the medical program bed section gets both cost and workload, and in planning and budgeting the medical program may be ignored. However, cost center percentaging may not reflect the physical location guideline, and furthermore service chiefs may not be aware of the bed section assignment of a given ward and thereby percentage to the wrong programs. For example, until FY93, there were three bed sections for substance abuse programs: alcohol abuse, drug abuse, and substance abuse. Any given hospital could have one, two, or all of the three programs. These distinctions may be unknown, or confusing, to service chiefs, especially for a service such as library with less direct involvement in the medical program, and thus affect their decisions about cost distribution.

Outpatient AMIS reports are no longer used for the outpatient workload in the CDR. The outpatient scheduling package in DHCP provides information on all clinic stops and scheduled visits; unscheduled visits are entered as patients register for service. Outpatient clinic stops and visits, taken from the scheduling package, are now recorded in

Austin's OPC file. Since the information supplied is identical to AMIS reports, the CDR now draws from the OPC file. Thus, outpatient workload in the CDR shares with OPC any problems with the data. As we reported in Volume III, the counts of clinic stops are not always accurate. It has been found that clinic stops and visits were not all entered into DHCP, but on the other hand, scheduled patients who did not show up for an appointment were not entered as no-shows and thus were sent to Austin as valid visits. (The latter has been corrected in FY93 by requiring that each patient scheduled have an entry of arrival on the scheduled day.)

Furthermore, there are inconsistencies across facilities about the definition of a clinic "stop." Discussions with Medical Administration Service staff and CDR coordinators suggest that there are two "schools of thought." Some believe that an outpatient visit should have one, and only one, clinic stop: the primary reason for the day's visit. Others believe that the facility should get credit for every clinic stop made. In that case, the question of what constitutes a clinic has been raised. For example, in some facilities, a nurse who takes a patient's vital signs before being seen by the physician is part of that physician's clinic, so that only one clinic stop is entered. In other facilities, nursing is entered as one clinic stop and the physician's clinic as a second stop. Sometimes the rationale for this practice is so each service's workload is "credited." Furthermore, DHCP allows a single clinic to have two stop codes. The purpose of this was to allow local facilities to designate their local name by assigning a number reserved for local facility use, but also to assign a clinic stop recognized and credited nationally. However, some facilities have assumed, wrongly, that this "credit stop," reserved for the local designation, was not transmitted to Austin's OPC file. Rather than use a local number, they put another nationally-valid stop code in that field so that each time a patient has a clinic visit he or she is credited with two stops. For example, if a social worker leads a substance abuse outpatient group, both social work and substance abuse group clinic stops might be entered into the OPC and be counted as workload in the CDR.

In conclusion, although there have been significant structural and procedural improvements in obtaining workload counts, due to automation, data problems in definition of clinic stops and bed section categorization still adversely affect data accuracy and consistency across facilities.

Distribution of Costs

For the CDR, cost center Service Chiefs apportion personnel between direct and indirect care and estimate the proportions of their personnel costs and other costs that occur within each medical care category. The 1986 GAO report noted that there were no detailed and standardized procedures to distribute costs into medical care categories; furthermore, estimates were limited to whole percentage points so that small cost distributions were not possible. The lack of standard procedures can cause problems when these estimates are used for budgeting across facilities.

Pass-through accounts: The GAO did not investigate how the variation in procedures used to distribute costs to medical care programs affected the results, but did note what they suspected would be a systematic bias in the data due to the new resource allocation procedures. A brief background of this process is needed. Beginning in 1985, the average cost per unit of service for each medical care category Cost Distribution Account in the CDR became part of the budgetary planning process. Prospective costing for direct medical care was based upon categorization of patient episodes into Diagnostic Related Groups (DRGs) for which nationwide VA average lengths of stay per DRG could be calculated (see Chapter 4). This new system used nationwide VA average costs per unit of service from the CDR to project each facility's case-mix-adjusted medical care budget. Only "direct medical care" costs for providing patient care were used in computing costs per unit of service. Other costs (education, training, and research) were considered indirect "pass through" costs, i.e., costs based upon the prior year's expenditures, to which fixed adjustments were made as before and passed through to local VAMCs.

The GAO report notes that "it is financially advantageous to a hospital to maximize its pass-through costs [because a hospital may be above average on the amount of service it provides to patients and yet would receive only the average per stay]. The salary of a physician, for example, must be properly divided between research (a pass-through cost), education (a pass-through cost), and direct medical care based on time actually spent in these activities" (p. 41). GAO believed that the idea that pass-through

costs maximized the facility's revenue influenced cost center Service Chiefs' CDR estimates of their service's proportions of direct and indirect care.

The 1987 RAM Consensus conference, discussed above, also noted the possibility for what they termed "gaming" the system through cost distribution to pass-through accounts, not only for the indirect costs of research and education, but also for some direct clinical care accounts which were still excluded from RAM.

In 1988, Systemetrics, under subcontract to Price Waterhouse, undertook a review of the RAM system that addressed CDR data quality as well.¹⁹ They conducted site interviews with administrative and clinical managers at 10 VAMCs who were outliers in RAM performance. Their findings "supported only a few of the assertions of VAMC managers regarding RAM model limitations. In general, the analysis revealed little systematic bias in the RAM models over workload years FY 1985 - FY 1987." (p. I-3) They found little statistical evidence that "gaming" significantly affected the RAM allocation outcome, although there was a small impact of increased distribution of expenditures to CDR pass-through accounts on changes in RAM performance. In interviews, managers noted that pass-through accounts were subjected to increasing attention, and told the investigators that they believed that some VAMCs abuse the system.

We obtained data from Medical Research service which documents that distribution of costs to research, one of the pass-through accounts, has increased in proportion to Research allocations. Before RAM was introduced in FY85, cost distributions by local facilities were about 70% of the Research allocation, while by 1989 they were about 150% of the Research allocation. We updated this for FY92. While RAM has been discontinued, the same pattern remains, with cost distributions 137% of the Research allocation. This increase in proportion might plausibly be due to a desire to increase pass-through accounts, but it may also be that more consideration is being given to percentage distributions now that facilities are paying more attention to the report. The CDR Handbook (see Appendix C, p. 30) directs cost center service chiefs to distribute

¹⁹ O'Brien, M., G. Wright, and M. Keyes, Evaluation of the Resource Allocation Methodology (RAM): Final Report. An Investigation of Methodology Fairness and Management Practices Among VAMC Outliers in RAM Performance. September 30, 1988, Systemetrics/McGraw-Hill, Inc.

costs and personnel to research for costs the Medical Care appropriation incurs in support of research. (Costs from the Research allocation do not appear in the CDR.)

Cost Distribution by Service Chiefs: The 1988 Systemetrics interview data reflected the lack of confidence placed in the CDR distribution process. They noted: *One of the most often heard complaints about RAM is the poor quality of cost data coming from the Cost Distribution Reports (CDRs)...Little confidence was expressed by chiefs of service as to the accuracy and fairness of the distribution of costs between different services within each VAMC. As a result, the RAM gain/loss results by component may be subject to error and must be treated with some caution at the bed service level. In this regard we have not attempted to measure changes in RAM outcome by inpatient bed section level. (p. III-18)*

Managers reported increased attention to data accuracy since RAM implementation, however there remained confusion with respect to rules for distributing personnel time, for example, time for those who work over 40 hours, a surgeon's supervisory time in the operating room, ward clerk time, and administrative time for clinical personnel. In addition, most VAMCs delegated the responsibility to precisely estimate distribution of personnel time to service chiefs, "many of whom view this task as merely a chore, and simply submit the same numbers over and over." (p. IV-15) No hospital in their sample had a mechanism in place to regularly survey employees about their distribution of time, although several reported that they had recently conducted staff surveys requiring that each staff member write down on a daily basis over a short time period the percentage of time spent working in each of the cost distribution account programs. (pp. IV-33-34)

One of the recommendations made by GAO was to allow cost centers to make estimates for less than a full percentage point; this can now be done, but it is unknown whether or not this has improved cost estimation. Other than that change, instructions to cost center service chiefs have remained the same since 1985, the year GAO examined the financial management system. A CDR Handbook published that year devoted one chapter to each cost center, suggesting the manner in which costs should be apportioned across medical care programs. This is still in use today. It includes suggestions, not directives, and service chiefs are encouraged to develop their own procedures for cost

estimation. Thus, on the basis of written instructions, there is no indication that cost estimation has improved.

Most cost centers provide an estimate of how much time their personnel spend in each distribution account program, and the same proportions are applied for all other costs as well. Estimates used for percentage distributions are supposed to be updated using a "zero base" methodology at least yearly. When the report is generated, the prior month's percentages are used (both within the fiscal year and across fiscal years) unless the CDR Coordinator has entered changes.

Cost distribution estimations can be incorrect simply because cost center service chiefs are not aware of the entire process and/or of CDR account changes, additions, and deletions. They need to know about their personnel and other expenses, and be certain that they are using the correct report. As we noted when discussing the validity of the CALM 830, the personnel system, PAID, cannot cost an employee to more than one cost center, necessitating transfer transactions in CALM 830. If service chiefs use the report for personnel from the PAID system, personnel FTEE and costs distribution will be based upon PAID rather than on the CALM 830 figures actually used in calculating the CDR.

Service chiefs also need to know that the CDR is calculated cumulatively to date; it is oriented more to the entire fiscal year rather than to any individual month. Corrections to distributions may be made each month during the fiscal year; often these come after review of a quarterly report so that the distributions are made retroactive to the beginning of the fiscal year. One-time costs are spread throughout the entire year, either through changing the percentage distributions to reflect one-time costs in the appropriate months, or through calculating the 12-month average proportion of one-time costs and applying that percentage. Each service chief, when calculating percentages for his or her cost center, is expected to follow these guidelines and provide the appropriate percentage distributions to the CDR coordinator. Estimates used for percentage distributions are supposed to be updated at least quarterly (MP-4, Part V, 14.04). When the report is generated, the prior month's percentages are used unless the Fiscal Service's CDR Coordinator has entered changes.

Medical program managers, unless they are also Service Chiefs, are responsible only for supplying correct workload figures. In reviewing CDR reports, however, they may find that FTEE and cost estimates attributed to their programs are incorrect. In order

to correct the situation, they must talk with each cost center service chief whose figures are in question and follow through to make certain the service chief provides revised percentage estimates to the CDR coordinator when needed. Due to the organizational structure, this might well mean that a program manager would need to persuade his or her own supervisor or another superior of the need for a change. Data correction can therefore be time-consuming and potentially conflicting.

Exploratory Analyses: We have been unable to find any studies or audits of the system wide accuracy of the percentage distribution process. We have performed some exploratory analyses in conjunction with our national evaluations of VA substance abuse programs and have obtained unpublished validity analyses from an HSR&D multisite research program.

Substance Abuse Enhancement Programs: Substance abuse enhancement program evaluations were conducted by the Program Evaluation and Resource Center (PERC) and HSR&D Center for Health Care Evaluation (Moos, Swindle, & Peterson, 1990; Swindle, Peterson, Greenbaum, & Moos, 1992; and Swindle, Greenbaum, & Moos, 1993). All enhancement funds were targeted for direct substance abuse services, and as a result should appear on the six substance abuse CDR Distribution Accounts (1311, 1312, 1314, 2314, 2315, & 2316).

To make data comparable, we examined FY89-92 CDR substance abuse personal services distributions for these six DA accounts from the Psychiatry, Psychology, Nursing, and Social Work cost centers. These cost centers accounted for approximately 91% of all personal services funds provided by enhancement funding. We compared these CDR distributions with FY90-FY92 CALM 887 Control Point 810 obligations from the same cost centers.

Nine of the 150 facilities (6%) had no CDR substance abuse cost distributions during a year in which they had enhancement programs and reported obligations on the enhancement personal service control point. There were 21 additional facilities distributing less in the CDR substance abuse accounts than they obligated for the enhancements. These 21 facilities reported \$3.0 million on the CDR, 41% less than their obligations of about \$5.1 million for their enhancement staff. These apparent CDR distribution errors most often occurred in the first year of a new enhancement program, but not exclusively. (It should be noted that none of these 21 facilities were among those

with inconsistent obligations, reported earlier when discussing the quality of the CALM 887 data, during the year they under distributed to the CDR.)

Some stations reported large increases in their substance abuse CDR staffing costs that cannot readily be accounted for by the enhancement funds. Generally, other than enhancement funds, no new VACO funds were available for substance abuse during this period, nor do we know of substantial increases in facility-funded substance abuse staffing. Between FY89 and FY92, 24 stations reported increases of over \$1.0 million in CDR costs, of which only three appear to be largely due to enhancement funding increases. These three stations increased their CDR staffing costs by \$3.5 million between FY89 to FY92, somewhat less than their FY92 Enhancement staffing obligations of \$4.1 million. The remaining 21 facilities report a FY89-92 increase in their CDR from \$25.3 million to \$55.8 million with only \$11.0 million in FY92 enhancement obligations. Thus the CDR reported \$19.5 million more than the amount expected from the enhancement obligations. After examining expected increases due to cost of living, locality pay, and nurse and physician specialty pay during this period, we are unable to account for the magnitude of these CDR increases.

Substance Abuse Inpatient Programs: All VA substance abuse programs were surveyed in October 1990 using the Drug Abuse Program Structured Inventory (DAPSI) survey. Program coordinators responded to questions about program staffing, patients, policies, and services, including a detailed listing of FTEE staff members providing direct services in the program.²⁰ The 94 inpatient programs for which CDR and program-level survey data could be matched were analyzed to provide evidence of convergent validity. Estimates of program staffing costs were derived from calculations of national salary averages for each survey-reported position from the CALM 830 (see Chapter 6 for a description of methodology). Total estimated salary costs were then summed for the entire program. These estimates were compared to FTEE and direct staffing costs in the CDR. Wide variations were found between these sources, reflecting the difference in

²⁰ Peterson, K.A., Swindle, R.W., Paradise, M., & Moos, R.H. (1993). Substance Abuse Treatment Programming in the Department of Veterans Affairs: Staffing, Patients, Services, and Policies. Palo Alto, CA: Program Evaluation and Resource Center and Center for Health Care Evaluation, Department of Veterans Affairs Medical Center. Peterson, K.A., Swindle, R.W., Phibbs, C.S., Recine, B., & Moos, R.H. (1994). Determinants of Readmission Following Inpatient Substance Abuse Treatment: A National Study of VA Programs. *Medical Care* 32 (6): 535-550.

estimates made by program coordinators as compared to service chiefs. The adjusted R² was .44 for the simple regression of CDR-reported direct staffing levels on the staffing levels reported in the DAPSI survey and .46 for CDR-reported direct staffing costs on DAPSI estimates of costs. While perfect convergence would not be expected (e.g., the CDR includes staff from other services such as supply and library not considered in the DAPSI survey, and both CDR and DAPSI are based on administrators' estimates of how staff spend their time), these findings should serve to caution investigators from assuming CDR data will be readily validated with what should be convergent data.

Adult Day Health Care: We obtained Adult Day Health Care (ADHC) validity data from the VA HSR&D multisite Adult Day Health Care evaluation²¹ from Jenifer Ehreth, Ph.D., health economist for the ADHC study. ADHC has its own Cost Distribution Account, #2510. Comparison data were provided by research data collection of all resources actually used in the program.

The ADHC study was a randomized four-site controlled trial of the effectiveness of Adult Day Health Care comparing VA patients assigned to ADHC to those receiving customary VA care and to patients receiving ADHC under contract from community agencies. The goals of the ADHC program are to provide frail elderly patients ongoing day treatment health care services in order to maintain them in their homes, support their caregivers, and preclude inpatient and nursing home admissions. The study used a number of methodologies for cost assessment, including direct assessment of input costs and use of the CDR (See footnote 9). Careful on-site assessments of resources used for patient care led to a rejection of the CDR as a reliable source of program cost data. We focus on their previously unreported findings concerning staffing costs and the CDR , together with some supplemental analyses we performed.

At each ADHC study site for a period of up to four years between 1986 and 1989, detailed staff, supply, equipment, and building use information was obtained. ADHC coordinators were surveyed to ascertain staff who worked in ADHC and the percent of time each staff member actually worked in ADHC. For example, the program directors

²¹ Chapko, M.K., J.L. Ehreth, and S. Hedrick, "Methods of Determining the Cost of Health Care in the Department of Veterans Affairs Medical Centers and Other Non Priced Systems". Evaluation and the Health Professions, 1991; Hedrick, Rothman, Chapko, Inui, Kelly, and Ehreth, 1991, SDR 85-07.

provided the researchers with staff salaries to determine exact salaries. Benefits were calculated in consultation with the Fiscal Service at each site. Based on this information, staffing and benefit costs were calculated for each position, then compared to those available in the CDR.

The central finding from a comparison of these "actual" versus CDR direct service costs revealed large and unpredictable discrepancies across sites. We used a subset of their validity data that compared the costs for the physicians, nurses, therapists, and dietitians staffing these programs. The average direct service annual staffing cost per site (averaged across the years of the program at each site) reported in the CDR was \$274,672, 44% higher than the actual total average direct staffing costs for these same staff of \$189,569. In addition, there was high variability in the accuracy of costs for each specific staffing type: CDR costs were sometimes higher, sometimes lower, and not predictable by site or staffing type. For example, for average annual physician costs, the CDR costs were twice as high as the actual in one site (\$29,642 vs. \$13,789), \$2,000 low in another, exact in a third, and \$6,000 high in the fourth. The site that was twice as high for physicians was almost exact for therapists however (\$112,923 vs. \$108,865) and the site that was exact for physicians was three times too high for therapists (\$276,399 vs. \$92,545).

In summary, the service chief percentage distribution is central to the CDR, and we are unaware of any systematic published studies of distribution reliability or validity. Researchers should consider the percentage distributions as unvalidated data.

Unit costs

When CDR unit cost data are clearly erroneous, the 1986 GAO report stated, Central Office staff bring the figures to the attention of the local facility. For example, examining the minimum and maximum per diem rates within cost distribution accounts in June, 1984, VA's Office of Budget and Finance found wide ranges, some obviously erroneous, such as a cost for the Surgical Intensive Care Unit of \$7.89 per day or for a VA nursing home of \$1.38 per day. GAO noted that VACO's Surgical Service, which examined data from the same time period, notified programs that appeared to have erroneous data. Thereafter, the average surgical unit cost rose from \$107.24 to \$3107.24.

Other erroneous data, not flagged as outliers, would be changed only by local facility scrutiny and initiative.

Given the potential problems in both cost estimation and workload counts discussed above, it should be clear that unit cost, which divides total costs by workload, may not be even an approximation of cost per unit of service. Cost distribution accounts can have costs applied to an account, yet no workload credited. In that case, unit costs for the facility for that account are set to 0. Alternatively, if an account has workload but no costs associated with it, it does not appear in the CDR at all.

We examined VA substance abuse outpatient programs for evidence of these problems nationwide in FY92. These programs may be especially vulnerable to this sort of problem because, until FY93, there were three different types of programs for counting workload and distributing costs: alcohol treatment, drug treatment, and substance abuse treatment. Cost center service chiefs might not know to which programs workload was credited and thus misdistribute their costs. We found that, of the 158 facilities that have substance abuse outpatient visits recorded in the OPC, sixteen facilities had one or more CDR cost distribution account with no workload but costs distributed to it, creating \$0.00 unit costs for those programs.

The opposite problem occurs when there are no costs distributed to a cost distribution account but workload is accumulated there. In that case, there is no record of the workload in the CDR at all because a record is generated only where costs are present. We compared the total number of outpatient visits for alcohol, drug, or substance abuse treatment in the OPC file with the number recorded in the CDR for the same period, and found that the CDR reported 372,979 fewer visits (19.6% of all visits reported in the OPC file).

Having an extremely high or low unit cost relative to other programs nationwide may also reflect data problems. GAO reported a problem corrected after VACO's Surgery Service notified local facilities, but this may not happen. For example, using the same outpatient substance abuse programs, we can expect that some programs will report workload in all three types of programs, but cost centers may cost to only one. Thus, the entire cost would be applied to only a portion of the workload. Indeed, we found that unit costs above 0 ranged from \$0.25 to \$96,699.

In summary, unit cost figures combine cost distributions and workload counts to arrive at a cost per unit of service (e.g., patient day, clinic stop, procedure). This cost thus reflects any invalidity or unreliability contained in either individual figure. Furthermore, if no workload is reported for a given distribution account, the unit cost is set to \$0.00, and if no cost is reported when workload exists, the account does not appear in the CDR report.

Special Medical Programs

GAO suggested in their 1986 report that the new use of the CDR as part of the budget planning process would result in more managerial attention to the accuracy of the information it contains. However, the report strongly urged that costs and workload be captured on a level at least as specific as the DRG, since budgetary allocations are based on that level. They concluded that deriving better cost estimates is work-intensive and probably not feasible on a hospital- or VA-wide level until computerized systems are developed, using as an illustration the Seattle VAMC's bone marrow transplant program.

Costing for this program was done in the manner VA has suggested for the CDR's 9000-series cost distribution accounts, the Special Medical Programs. Seattle had established a special system to track the costs of their bone marrow program, requiring cost center service chiefs to collect and report monthly costs to the fiscal office. GAO described the process for laboratory services as involving a manual sort and count of each type of test, then calculating per-test and total costs, using work-order slips accumulated in the patient's folder. With "several hundred" tests each month, this was taking about 20 hours per month. Other services made similar "work-intensive calculations." (p. 60) The work was feasible because only 33 patients were in the program over a 27-month period, GAO declared. To encourage compliance and accuracy in costing this small program, Seattle did not reimburse cost centers for bone marrow-related costs until costs and their justification were submitted.

It is widely acknowledged that the costs in the 9000-series accounts remain estimates rather than precise amounts. We understand from local, regional, and Central Office staff members that the high standards of the Seattle approach are not being used, and that the data should not be trusted unless thoroughly investigated. No editing or

consistency checking is performed at Austin; each Central Office service asking for a 9000-series account is expected to monitor it. On the local level, each cost center director or chief calculates costs and gives the results to Fiscal Service for entry; the basis of costing can vary across both cost centers and facilities.

In summary, we know of no studies to validate CDR costs for Special Medical Programs. The quality of data in 9000-series accounts may vary depending on how much monitoring is done by the VACO service that requested the account.

Comparison of CDR to an External Data Source

The Office of the Inspector General (IG), VA, issued two reports in response to a request from Congress to compare the costs and quality of health care in VAMCs and the private sector²². In this process, they compared cost data from the American Hospital Association (AHA) data files to internal VA data. They found that CDR expenditure data in FY90, for the fifteen VAMCs studied in the first report, were 1.9% higher than AHA data, with a range of -5% to +14%, a margin of error they decided was minimal. (VAMCs individually report to AHA; probably most use data from the CDR.) In their studies, they used the CDR data for the VAMCs in their analyses so that costs of intermediate and long-term care could be subtracted, in order to provide greater comparability to private sector hospitals.

Conclusions

The CDR rests on the strengths and weaknesses of its feeder systems, the CALM 830, AMIS, OPC, and its own percentage distribution/cost tally by service chiefs. Historically, the workload reporting system has drawn the most criticism among the feeder systems, and in turn has been subject to the most improvement through DHCP automation. There are still some apparent problems in workload categorization to correct clinics or bed sections, and in counting of clinic stops. However, the service chief

²² Department of Veterans Affairs, Office of Inspector General, Office of Healthcare Inspections, Comparison of Costs and Outcomes of Matched Pairs of VAMCs and their University Affiliates, July 30, 1992, #2HI-A99-183; Department of Veterans Affairs, Office of Inspector General, Office of Healthcare Inspections, Comparison of Costs of VA Care with Private Sector Costs: Second Oversight Review, May 10, 1993, #3HI-A99-110

percentage distribution system and the cost tally for specialized medical programs appear most problematic. Somewhat surprisingly, we have uncovered no published systematic studies or reports of the quality of the distribution process. Data from the ADHC and Substance Abuse Evaluation studies indicate validity problems in some areas of CDR percentage reporting and special program costing. Researchers should consider CDR-based provider allocation data as essentially unvalidated.

CDR Detail: Cost Distribution Accounts

Austin File Name and SAS shell information

Description

Variable Name Label

GROUP	Facility Grouping by Size and Affiliation
REGION	Medical Region of Facility
REGDIV	Medical Division within Region of Facility
STA3N	Local Facility Number
FY	Fiscal Year
ACCTNO	Cost Distribution Account Number
ACCTNAME	Cost Distribution Account Name
COSTCTR	Cost Center Number
CCNAME	Cost Center Name
FTE	Full Time Equivalent Employee
PSCOST	Personal Service Cost
OTHCOST	All Other Costs
TOTCOST	Total Costs
UNITS	Units of Service
UNITFAC	Unit Cost within Facility
UNITGRP	Unit Cost within Group
UNITDEPT	Unit Cost all VAMCs

**COST DISTRIBUTION REPORT: MEDICAL CARE
APPROPRIATIONS, RCS 10-0141, PART ONE ("DETAIL REPORT")**

FY 1992 File Name: RMTPRD.SYS.CDR.DETAIL.EOY92

SAS SHELL TO CREATE: RMTPRD.HSR.COSTSHEL(SASCDRD)

File names in previous years: RMTPRD.SYS.CDR.DETAIL.EOYyy

Availability: Future, previous five years.

.....As of FY93, only FY89-FY92.

Monthly version: RMTPRD.SYS.CDR.DETAIL.mmmyy

.....(Note that the format differs because there is no YEAR variable in the monthly files)

.....At least past 6 months are available

Sorted by: REGION, REGDIV, STA3N. Within each station, ACCTNOs are not sorted strictly numerically but rather are in the order of their appearance in the report (Section I has ACCTNOs in order from 1000 to 8999, with indirect costs listed following direct costs and followed by a summary; Section II details indirect costs by cost center; and Section III has ACCTNOs in order from 9000 to 9999.) COSTCTRs are sorted in numerical order within each ACCTNO.

DESCRIPTION: The CDR uses information provided by VAMC fiscal offices to Austin through AMIS and other workload-reporting files and through cost centers' reports of proportionate distribution to uniform distribution account categories. Information about workload and distribution is combined with cost and FTEE information from the CALM 830 to produce the Cost Distribution Report. Year-end files for the past five years are maintained at Austin. A sample of selected parts of this report, using FY93 end of year data at the nationwide level, can be found in Appendix A.

We are introducing you to finalized, end-of-year datasets. Monthly files are cumulative, year-to-date rather than one month's costs and FTEE. For the majority of the Cost Distribution Accounts (CDAs), year-end files should be used: percentage distribution corrections made during a given fiscal year may be made retroactive to earlier months, and non-recurring costs are spread across the year. (The exceptions are the series #9000 CDAs, in which specific cost estimates are to be made, valid for each month's report.)

The quality of the workload and distribution data is discussed in the introduction to this chapter; you should be aware that both are problematic. Workload information (days of care, clinic stops, surgeries, etc.) has improved over the years: counts used to be made by clerks and reported to supervisors and recorded in AMIS reports, but most are now generated directly from DHCP and Austin databases based on activity recorded. Distribution to the Cost Distribution Accounts (CDAs) by service chiefs or local department heads responsible for cost centers remains a manual operation which is allowed to vary from facility to facility. Generally, chiefs are given a list of the CDR accounts and asked to estimate the percentage of their total FTEE, personnel costs, and all other costs that belong in each account to which their cost center provides services or supplies. Cost information comes from the CALM 830 files; see the discussion of its data quality in Chapter 2 of this volume.

VA policy and procedures to produce the CDR are found in MP-4, Part V, Chapter 14 and in the "CDR Handbook," which provides detailed instructions for each cost center to use in preparing its distributions. Chapter One of the CDR Handbook appears as Appendix C. (The version included in Appendix C is the May, 1994 Draft. Prior versions were issued in 1985 and 1989.) As individual variables are explained, we refer you to the formal VA policies and procedures. The MP-4 is available on-line at Austin by entering **BOOKMGR** at the TSO Ready prompt. Procedures to access it are described in Chapter One.

To convert the raw file RMTPRD.SYS.CDR.DETAIL.EOYyy into a SAS dataset, use the shell, RMTPRD.HSR.COSTSHEL(SASCDRD). Data are stored in files at Austin containing numeric, alphanumeric, and packed decimal fields; your format statement is crucial. We have been unable to locate CDR files prior to FY89; however, we plan to keep past years' files on the HSR account on tape in SAS format when they rotate off the

system. The CDR Detail files will be in RMTPRD.HSR.SAS.CDR.DETAIL.EOYyy. These datasets are very large; make copies to your account only of the subset of data you need, such as your station or medical program.

When using the CDR Detail database, you must **GUARD AGAINST DOUBLE-COUNTING:**

- When using the UNITS variable, be careful not to add disparate types of workload together. When unit costs are computed (i.e., UNITFAC, UNITGRP, UNITDEPT), only the bed days of care (for 1000-series accounts) or the number of clinic stops (for 2000-series accounts) have been summed to arrive at the divisor.
- Always select ACCTNO greater than or equal to 1000 and less than 9000. To avoid double-counting of indirect costs in the "suffix accounts" (e.g., .11=trainee costs, .21=medical research support), the ACCTNO of 0 must be excluded: indirect costs are summarized in Section II of the CDR by using the "ACCTNO" of 0 (e.g., 0.11 is total trainee costs across all cost distribution accounts) for each cost center. The 9000 series of accounts may be selected independently for analysis, but the amounts included in these accounts are also included in the 1000 or 2000 series. The 9000 series are special tabulations to enable separate tracking of programs that may not correspond to a Cost Distribution Account. See the discussion of Special Medical Programs under the ACCTNO variable.
- Select COSTCTR greater than 0 for most purposes; COSTCTR equals 0.00 when ACCTNOs are summarized at the end of Section I.
- There are two records for each facility in which both ACCTNO and COSTCTR equal 0.00. These summarize total CDR dollar amounts, and are distinguished only by the account name. The large amount is the total carried forward from the CALM 830 report. The small amount indicates the difference between the CALM 830 amount and the Total Funded Jurisdictional amount in the CDR, i.e., all costs but equipment and building depreciation. This amount should be small, and due to rounding errors. If large, it indicates a problem, such as an undistributed account

or computer problem. Amounts less than \$1.00, and FTEE less than 1.0, are considered normal. Exclude these whenever you are summing costs or FTEE.

GROUP	Medical group of facility
Variable Type:	Numeric
Location in raw data file:	1-2
SAS Format:	None.
Variable first introduced:	FY89.

Each facility is assigned to one of six facility groups, based upon size of facility and whether or not it is university-affiliated. (Psychiatric specialty hospitals are an additional category.) Classification is done centrally and the variable is automatically added to information sent by the facility based upon the facility number (STA3N). This variable is used to construct the unit cost for the VAMC group instead of the individual facility (see UNITGRP, below). Since FY89, it has been used to reduce the variation between facility costs and reimbursement. (When the Resource Allocation Methodology began in FY85, facility reimbursements were based on VA nationwide costs with no correction for type of facility.)

Quality: Because this variable is assigned by table look-up, it will be 100% accurate within a given year's file as long as the facility has been assigned to the proper category. Facilities can change categories between years, however, either by central designation or by appeal.

Documentation: the construction and use of this variable is discussed in Theodore Stefos, Nicole LaValee, and Frank Holden, "Fairness in Prospective Payment: A Clustering Approach," *Health Services Research* 27:2 (June, 1992), pp. 239-261.

A complete list of the 167 parent stations that were grouped in FY90 is available in Appendix D. The following coding is used:

Group	Name
0	This is used primarily for Central, Regional and other administrative offices. It appears to be the "default;" e.g., in FY92, 5 station numbers that do not appear on "look-up" station lists were in this category. A small amount of direct medical care costs appear in Group 0, but most are in indirect cost distribution accounts; both are reflected only in national unit costs.
1	Small, affiliated
2	Small, general
3	Mid size, affiliated
4	Mid size, general
5	Metro, affiliated
6	Psychiatry

REGION.	Medical region of facility
Variable Type:	Numeric
Location in raw data file:	3-4
Variable first introduced:	Since beginning

Effective 7/31/90, and applied to the FY 1991 files, the VAMC system is divided into four medical regions. From FY 1985 to 7/30/90, there were seven regions. In FY 1984 and prior years, there were six regions. Stations occasionally change from one region to another, so when using these variables it is best to check on them each year (e.g., in FY90 San Juan was in Region 1, but it switched to Region 3 in FY91).

Coding: This is computed from STA3N when creating the Master raw data file each month.

Print Format: REGIONL. (format beginning in FY91)

Length:16

Number of Values: 20

1 EASTERN

2 CENTRAL

3 SOUTHERN

4 WESTERN

REGDIV	REGIONAL DIVISION
Variable Type:	Numeric
Location in raw data file:	5-6
SAS Format:	REGIONL.
Variable First Introduced:	Since beginning

Effective July 29, 1990, 4 divisions per region were defined; these were first applied to the CDR in FY91 but since then have not been operational (the old divisional definitions are still used). This is a two-digit variable taking the form rd, where r=region (1-4) and d=division number (1-4). From FY 1985 to 7/30/90, there were, instead, 27 districts in the 7 regions.

Coding: This is computed from STA3N when creating the Master raw data file each month.

Print Format: REGIONL. Length: 16

Number of Values: 20

rd	Name
11	BALTIMORE
12	BEDFORD
13	ALBANY
14	PITTSBURGH
21	ANN ARBOR
22	INDIANAPOLIS

23	MINNEAPOLIS
24	ST. LOUIS
31	JACKSON
32	ATLANTA
33	TAMPA
34	DALLAS
41	PALO ALTO
42	PORTLAND
43	SALT LAKE CITY
44	PHOENIX

STA3N.....	Facility or station (parent)
Variable Type:	Numeric
Location in raw data file:	7-9
Variable first introduced:	Since beginning.

STA3N is the 3-digit numeric identification of the 167 parent VAMC facilities, or stations. Current stations are listed in Volume I, Appendix A.

If you want the name of the station listed in your report, rather than the number, add the following statement to your SAS program:

```
FORMAT STA3N STA3NL.;
```

(The JCL statement necessary to access the format library is a part of the SAS shells available in the RMTPRD.HSR.COSTSHEL library.)

Coding: Stations identify themselves during online data entry of percentage distributions and Special Medical Program costs; the information is linked to CALM and AMIS where the station number is the same data element.

FY.....	Fiscal Year of Data Reported
Variable Type:	Numeric
Location in raw data file:	10-11
SAS Format:	None.
Variable first introduced:	Since beginning.

Fiscal year of costs reported. The Fiscal Year is from October 1st to September 30; the fiscal year assigned coincides with the calendar year for the last three quarters of the fiscal year.

Coding: Monthly reports are generated based upon percentages carried over from the previous month and data entry from individual facilities. A yearly file is generated from the monthly files; this variable is added to this file only. (In monthly files, only the month is a variable. Year is inferred from the file name. As a result, the formatting differs in the monthly file. Shells to access monthly files are available on RMTPRD.R10ALRB.CDR.*)

ACCTNO.....	Cost Distribution Account (CDA) Number
Variable Type:	Numeric
Location in raw data file:	12-17
SAS Format:	6.2 (2 decimal points following a 4-digit number).
Variable first introduced:	Since beginning.

The Cost Distribution Accounts (CDAs) are the major medical care cost categories used in VA to derive cost of medical care. Cost center service chiefs estimate what percentage of their total dollars and FTEE should be distributed to each CDA. CDAs are divided into VA inpatient, outpatient, home care, and non-patient care categories as well as Non-VA inpatient and outpatient care. In addition, there is a special "Section III, 9000 Account series" of CDAs composed of Specialized Medical Programs that VA Central Office Services want to track. These Specialized Medical Programs are all part of one or another of the inpatient and outpatient CDAs. In the 9000-series, the

specialized program is defined as a distinct entity and **costs for the 9000-series programs should not be added to other CDAs when aggregating costs.**

For inpatient and outpatient VA care, the CDAs generally combine functional groups of bed sections or clinic stops. For inpatient accounts, it is important to know that the units of service counted for each CDA are generated from the physical location of care, rather than from the bed section (treating specialty) generally used when working with the Patient Treatment File. That is, they are derived from the Automated Management Information System (AMIS) workload counts rather than from bed section information. See the variable, UNITS, for more information on how units of care are collected and reported.

Direct costs of patient care are in accounts with .00 suffixes, although outpatient-VA accounts now distribute to .01, .02, and .03 as well to distinguish them by type of facility (see outpatient accounts listing below, series 2000). Indirect costs are recorded separately by suffix. There are eleven categories of indirect costs, which are applied to the major sections (capitalized in the list below) rather than to individual CDAs and to Hospital Based Home Care. Most indirect costs are distributed by the appropriate cost centers (e.g., engineering cost centers to Engineering Support). Building depreciation is calculated at each VAMC based on their real property account and totals are entered into the database at Austin through the Olde system. Equipment depreciation is computed from a database which is part of the LOG system at Austin, CMR, which contains the raw data on capital expenditures and their year of purchase. Contact the Fiscal Help Desk for help with this file.

VA policies and procedures defining these distribution accounts are indirect in the CDR policy chapter, MP-4, Part V, Chapter 14, section 14.02, d., which states that the accounts are listed in paragraph 14.03 and that "[m]ost of the categories parallel AMIS reporting segments." AMIS (Automated Management Information System) is discussed in MP-6, Part VI, available from your MAS, but this too is technical rather than substantive. We are told by the VACO Resource Management Office that the Distribution Accounts represent the bed sections and clinics existing when the CDR was created in about 1965, with incremental changes and additions since that time on a per-account basis.

When creating your file, divide ACCTNO by 100 to conform to its usage in VA, where the last two digits of the number in the raw data file are used as suffixes following the account number. In SAS, this is done by the following statement:

ACCTNO=ACCTNO/100.

AVOID DOUBLE COUNTING:

- Always select ACCTNO greater than or equal to 1000 and less than 9000. To avoid double-counting of indirect costs in the "suffix accounts" (e.g., .11=trainee costs, .21=medical research support), the ACCTNO of 0 must be excluded: indirect costs are summarized in Section II of the CDR by using the "ACCTNO" of 0 (e.g., 0.11 is total trainee costs across all cost distribution accounts) for each cost center. The 9000 series of accounts may be selected for analysis, but the amounts included in these accounts are also included in the 1000 or 2000 series. The 9000 series are special tabulations to enable separate tracking of programs that may not correspond to a Cost Distribution Account. See the discussion of Special Medical Programs under the ACCTNO variable.
- There are two records for each facility in which both ACCTNO and COSTCTR equal 0.00. These summarize total CDR dollar amounts, and are distinguished only by the account name. The large amount is the total carried forward from the CALM 830 report. The small amount indicates the difference between the CALM 830 amount and the Total Funded Jurisdictional amount in the CDR, i.e., all but equipment and building depreciation. This amount should be small, and due to rounding errors. If large, it indicates a problem, such as an undistributed account or computer problem. Amounts less than \$1.00, and FTEE less than 1.0, are considered normal.

NOTE: When PTF bed sections and OPC clinic stops are grouped under a CDA, both the name and number are listed below. If a cost center distributes 100% of its costs to a given CDA, the name and number of the cost center is given. This is for your convenience in cross-referencing: the CDAs, in most instances, summarize the more specific bed sections, clinics, and cost centers into broader categories. Remember that the CDR uses

the physical location of care whereas the PTF uses the specialty of the treating physician, and that the CDR "account" assigned to a bed section in the PTF is for the Obligation-based CDR, not for this cost-based CDR. The bed sections assigned to these CDAs came from the RPM list, revised after review by several CDR local and central office staff. Two PTF bed sections are not physical location bed sections but only treating physician bed sections (respite care and psychiatric mentally infirm) and thus do not belong on this list.

Changes in CDAs or definitions are noted in parentheses following the account name, as necessary. Please note that the changes noted refer to changes within the FY89-FY92 period only, since that is the period for which data are currently available. Thus, if a definition states "prior to FY91," the definition applies at least to FY89-FY90, but may or may not be applicable to years prior to FY89 as well. (FY93 changes are given here as well. Appendix C, the May, 1994 draft of the new CDR Handbook, includes changes anticipated for FY94 and FY95 as well, when known.)

1000 ACCOUNT SERIES, INPATIENT - VA: used for beds in a VACO approved bed section. These accounts group bed sections, listed below for reference.

MEDICAL BED SECTION

1100.xx....Indirect Cost Accounts

Education & Training

- 1100.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 1100.12Instructional salary and other costs
- 1100.13Administrative Support for Central Office approved training programs
- 1100.14Continuing Education for VA staff

Research Support

- 1100.21Medical Research Support
- 1100.22Prosthetic Research Support

Other Indirect Costs

- 1100.30....Administrative Support
- 1100.40....Building Management Support
- 1100.50....Engineering Support
- 1100.70....Equipment Depreciation
- 1100.80....Building Depreciation
- 1110.00....General Medicine
- Includes PTF Bed sections:
 - - 01....Allergy
 - 02....Cardiology
 - 03....Pulmonary TB
 - 04....Pulmonary non-TB
 - 05....Gerontology
 - 06....Dermatology
 - 07....Endocrinology
 - 08....Gastroenterology
 - 09....Hematology/oncology
 - 14....Metabolic
 - 15....General (acute) medicine
 - 16....Cardiac step down
 - 17....Telemetry
- 1111.00Neurology
 - Includes PTF Bed sections:
 - 10....Neurology
 - 19....Stroke
- 1113.00Rehabilitation Medicine
 - Includes PTF Bed section:
 - 20....Rehabilitation Medicine
- 1114.00Epilepsy Center
 - Includes PTF Bed section:
 - 11....Epilepsy Center
- 1115.00Blind Rehabilitation

- Includes PTF Bed section:
 - 21....Blind Rehabilitation
- 1116.00Spinal Cord Injury
 - Includes PTF Bed section:
 - 22....Spinal Cord Injury
- 1117.00Medical Intensive Care
 - Includes PTF Bed section:
 - 12....Medical Intensive Care
- 1118.00Inpatient Dialysis Treatment (added in FY92; separated from the cost of inpatient care)

SURGICAL BED SECTION

1200.xx....Indirect Cost Accounts

Education & Training

- 1200.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 1200.12Instructional salary and other costs
- 1200.13Administrative Support for Central Office approved training programs
- 1200.14Continuing Education for VA staff

Research Support

- 1200.21Medical Research Support
- 1200.22Prosthetic Research Support

Other Indirect Costs

- 1200.30Administrative Support
- 1200.40Building Management Support
- 1200.50Engineering Support
- 1200.70Equipment Depreciation
- 1200.80Building Depreciation
- 1210.00Surgical Ward

- Includes PTF Bed sections:
 - 50....General surgery
 - 51....Gynecology
 - 52....Neurosurgery
 - 53....Ophthalmology
 - 54....Orthopedics
 - 55....Ear, nose and throat
 - 56....Plastic surgery
 - 57....Proctology
 - 58....Thoracic surgery
 - 59....Urology
 - 60....Oral surgery
 - 61....Podiatry
 - 62....Peripheral vascular
- 1211.00Surgical Intensive Care
 - Includes PTF Bed sections:
 - 63....Surgical Intensive Care
- 1212.00Operating/Recovery Room
- 1213.00....Open Heart Surgery, operating and recovery room

PSYCHIATRIC BED SECTION

1300.xx....Indirect Cost Accounts

Education & Training

- 1300.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 1300.12Instructional salary and other costs
- 1300.13Administrative Support for Central Office approved training programs
- 1300.14Continuing Education for VA staff

Research Support

- 1300.21Medical Research Support

- 1300.22Prosthetic Research Support

Other Indirect Costs

- 1300.30Administrative Support
- 1300.40Building Management Support
- 1300.50Engineering Support
- 1300.70Equipment Depreciation
- 1300.80Building Depreciation
- 1310.00Psychiatry
 - Includes PTF Bed sections:
 - 70....Acute psychiatry
 - 71....Long-term psychiatry
- 1311.00....Alcohol Dependence Treatment (to be combined with 1313.00, FY93)
 - Includes PTF Bed sections:
 - 72....Alcohol Dependence Treatment
- 1312.00....Drug Dependence Treatment (to be combined with 1313.00, FY93)
 - Includes PTF Bed sections:
 - 73....Drug Dependence Treatment
- 1313.00Substance Abuse Treatment (added in FY90)
 - Includes PTF Bed sections:
 - 74....Substance Abuse Treatment
- 1314.00....Specialized Inpatient PTSD Unit (added in FY92)
- 1315.00Evaluation/Brief Treatment PTSD Unit (added in FY92)
- 1316.00....PTSD Residential Rehabilitation Program (added in FY92)

VA NURSING HOME CARE SECTION

1400.xx....Indirect Cost Accounts

Education & Training

- 1400.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 1400.12Instructional salary and other costs

- 1400.13Administrative Support for Central Office approved training programs
- 1400.14Continuing Education for VA staff

Research Support

- 1400.21Medical Research Support
- 1400.22Prosthetic Research Support

Other Indirect Costs

- 1400.30Administrative Support
- 1400.40Building Management Support
- 1400.50Engineering Support
- 1400.70Equipment Depreciation
- 1400.80Building Depreciation
- 1410.00....VA Nursing Home Care
 - Includes PTF Bed sections:
 - 80....VA Nursing Home Care

DOMICILIARY BED SECTION

1500.xx....Indirect Cost Accounts

Education & Training

- 1500.11Trainee Payroll: For Central Office approved Trainees and Residents
(includes contract costs)
- 1500.12Instructional salary and other costs
- 1500.13Administrative Support for Central Office approved training programs
- 1500.14Continuing Education for VA staff

Research Support

- 1500.21Medical Research Support
- 1500.22Prosthetic Research Support

Other Indirect Costs

- 1500.30Administrative Support
- 1500.40Building Management Support
- 1500.50Engineering Support
- 1500.70Equipment Depreciation
- 1500.80Building Depreciation
- 1510.00Domiciliary Bed Section
 - Includes PTF Bed sections:
 - 85....Domiciliary Bed Section
- 1511.00....Domiciliary Substance Abuse (added FY91)
 - Includes PTF Bed sections:
 - 86....Domiciliary Substance Abuse
- 1512.00....PTSD Residential Rehabilitation Program - Domiciliary (added in FY92)

INTERMEDIATE CARE BED SECTION

1600.xx....Indirect Cost Accounts

Education & Training

- 1600.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 1600.12Instructional salary and other costs
- 1600.13Administrative Support for Central Office approved training programs
- 1600.14Continuing Education for VA staff

Research Support

- 1600.21Medical Research Support
- 1600.22Prosthetic Research Support

Other Indirect Costs

- 1600.30Administrative Support
- 1600.40Building Management Support
- 1600.50Engineering Support

- 1600.70Equipment Depreciation
- 1600.80Building Depreciation
- 1610.00Intermediate Care
 - Includes PTF Bed sections:
 - 40....Intermediate Care

2000 SERIES ACCOUNTS, OUTPATIENT - VA. These accounts group outpatient clinic stops, which are listed below for your reference.

Suffix codes to distinguish between facilities were added in FY91. They are:

- xxxx.00....Parent station based ambulatory care
- xxxx.01....Satellite outpatient clinics
- xxxx.02....Community-based clinics
- xxxx.03....Outreach clinics
- xxxx.04....Mobile outreach clinics (merged with .03 in FY92)

AMBULATORY CARE

2800.xx....Indirect Cost Accounts, all ambulatory care

Education & Training

- 2800.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 2800.12Instructional salary and other costs
- 2800.13Administrative Support for Central Office approved training programs
- 2800.14Continuing Education for VA staff

Research Support

- 2800.21Medical Research Support
- 2800.22Prosthetic Research Support

Other Indirect Costs

- 2800.30Administrative Support

- 2800.40Building Management Support
- 2800.50Engineering Support
- 2800.70Equipment Depreciation
- 2800.80Building Depreciation

2110.xxMedicine

- Includes OPC Clinic Stop Codes:
- 301 - General Medicine
- 302 - Allergy Immunology
- 303 - Cardiology
- 304 - Dermatology
- 305 - Endocrinology-metabiology (except diabetes)
- 306 - Diabetes
- 307 - Gastroenterology
- 308 - Hematology
- 309 - Hypertension
- 310 - Infectious Disease
- 311 - Pacemaker
- 312 - Pulmonary-Chest
- 313 - Renal-Nephrology (Except Dialysis)
- 314 - Rheumatology-Arthritis
- 315 - Neurology
- 316 - Oncology/Tumor
- 317 - Coumadin Clinic
- 318 - Geriatric Clinic
- 319 - Geriatric Evaluation and Mgt. (GEM) Clinic (added FY93)
- 320 - Alzheimer's/Dementia Clinic
- 321 - GI Endoscopy
- 322 - Women's Clinic

2111.xxAdmitting/Screening

- Includes OPC Clinic Stop Codes:
- 101 - Emergency Unit
- 102 - Admitting & Screening

2210.xxSurgery

- Includes OPC Clinic Stop Codes:
- 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 - Amb. Surgery Eval./Follow-up
- 419 - Anesthesia Pre-Op Consult
- 420 - Pain Clinic
- 421 - Vascular Lab
- 422 - Cast Clinic

2211.xxAmbulatory Special Procedures: Only costs of VACO- approved CPT ambulatory procedure codes are to be included in this CDA

- Includes OPC Clinic Stop Codes:
- 900 - Ambulatory Special Procedures (added in FY90)
- 902 - Computed Tomography Scans (until beginning of FY89)
- 903 - Radiation Therapy (until beginning of FY89)
- 904 - Chemotherapy (until beginning of FY89)
- 905 - Ambulatory Surgery Services (until beginning of FY89)
- 906 - Blood/Blood Products Transfer (until beg. of FY89)
- 907 - Nuclear Magnetic Resonance (until beginning of FY89)

2310.xxSpecial Psychiatric Treatment

- Includes OPC Clinic Stop Codes:
- 516 - PTSD - Group (added in FY90)
- 550 - Mental Hygiene - Group
- 553 - Day Treatment Center - Group
- 554 - Day Hospital - Group
- 557 - Psychiatric - Group
- 558 - Psychology - Group
- 559 - Neurobehavioral - Group

2311.xxGeneral Psychiatric Treatment

- Includes OPC Clinic Stop Codes:
- 502 - Mental Hygiene - Individual
- 505 - Day Treatment - Individual
- 506 - Day Hospital - Individual
- 509 - Psychiatric - Individual
- 510 - Psychology - Individual
- 511 - Neurobehavioral - Individual
- 512 - Psychiatric Consultation
- 515 - CWT/ILS program (added in FY91)
- 520 - Long-Term Enhancement - Individual (added in FY92)
- 524 - Sexual Trauma Counseling (added in FY93)

- 562 - PTSD - Individual (other than with a designated PTSD clinical team)
(added in FY90)

2312.xxReadjustment Counseling

- Includes OPC Clinic Stop Codes:
- 571 - Readjustment Counseling - Individual
- 572 - Readjustment Counseling - Group

2313.xxPTSD Clinic Team

- Includes OPC Clinic Stop Codes:
- 540 - PCT/PTSD

2314.xx....Alcohol Dependence Treatment (combined into 2316.xx in FY93)

- Includes OPC Clinic Stop Codes:
- 508 - Alcohol - Individual
- 556 - Alcohol - Group

2315.xx....Drug Dependence Treatment (combined into 2316.xx in FY93)

- Includes OPC Clinic Stop Codes:
- 507 - Drug - Individual
- 555 - Drug - Group

2316.xxSubstance Abuse/Dependence Treatment (added in FY90)

- Includes OPC Clinic Stop Codes:
- 513 - Substance Abuse/Dependence - Individual
- 514 - Substance Abuse/Dependence - Home Visit
- 517 - CWT/Substance Abuse (added in FY91)
- 518 - CWT/ILH Substance Abuse (added in FY91)
- 522 - HUD/VASH (to be added in FY93)
- 523 - Methadone maintenance (to be added in FY93)

- 560 - Substance Abuse/Dependence - Group

2317.xx....Substance Use Disorder, PTSD (SUPS) (added in FY92)

- Includes OPC Clinic Stop Codes:
- 519 - Substance use disorder/PTSD teams, approved VAMCs only (added in FY92)

2410.xxDialysis

- Includes OPC Clinic Stop Codes:
- 601 - Acute Hemodialysis Treatment (until beginning of FY91)
- 602 - Chronic Assisted Hemodialysis
- 603 - Limited Self Care Hemodialysis
- 604 - Home Hemodialysis Training and Treatment
- 605 - Acute Peritoneal Dialysis Treatment (until beginning of FY91)
- 606 - Chronic Asst Peritoneal Dialysis
- 607 - Limited Self Care Peritoneal Dialysis
- 608 - Home Peritoneal Dialysis Training

2510.xxAdult Day Health Care

- Includes OPC Clinic Stop Codes:
- 190 - Adult Day Health Care

2610.xxAncillary Services

- Includes OPC Clinic Stop Codes:
- 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
- 999 - Employee Health

2611.xxRehabilitative and Supportive Services

- Includes OPC Clinic Stop Codes:
- 201 - Rehabilitation Medicine
- 202 - Recreation
- 203 - Audiology
- 204 - Speech Pathology
- 205 - Physical Therapy
- 206 - Occupational Therapy
- 207 - Incentive Therapy
- 208 - Compensated Work Therapy
- 209 - Visually Impaired Services Team (VIST) Coordinator
- 210 - Spinal Cord Injury
- 211 - Amputation Follow-Up
- 212 - EMG - Electromyogram
- 213 - Vocational Assistance
- 214 - Corrective Therapy

2612.xx ...Diagnostic Services

- Includes OPC Clinic Stop Codes:
- 104 - Pulmonary Function
- 105 - X-Ray
- 106 - EEG
- 107 - EKG
- 108 - Laboratory
- 109 - Nuclear Medicine
- 115 - Ultrasound
- 126 - Evoked Potential (in #2610 until beginning of FY90)

- 127 - Topographical Brain Mapping (in #2610 until beginning of FY90)
- 128 - Prolonged Video EEG Monitor (in #2610 until beginning of FY90)

2613.xxPharmacy: Costs of Prescription Fill, not clinical pharmacy OP clinic.

2614.xxProsthetics/Orthotics

- Includes OPC Clinic Stop Codes:
- 417 - Prosthetics & Orthotics
- 418 - Amputation Clinic

2615.00....Preventive Services - (added in FY90, deleted at beginning of FY92 and distributed to the responsible clinics)

- Includes OPC Clinic Stop Codes:
- 129 - Hypertension Screening
- 130 - Cholesterol Screening
- 131 - Breast Cancer Screening
- 132 - Mammogram
- 133 - Cervical Cancer Screening
- 134 - Pap Test
- 135 - Colorectal Cancer Screening
- 136 - FOBT - Guaiac Screening

2710.xxDental Procedures

- Includes OPC Clinic Stop Codes:
- 180 - Dental

3000 ACCOUNT SERIES, INPATIENT - NON-VA

CONTRACT INPATIENT CARE SECTION

3110.00Contract Hospital - Medical

3210.00Contract Hospital - Surgical

3310.00Contract Hospital - Psychiatric

3410.00Community Nursing Home Care

- Includes clinic stop 119 - Community Nursing Home Follow-up - as well as other workload

3411.00State Home Nursing Home Care

3510.00State Domiciliary Home Care

3520.00Contract Homeless Chronically Mentally Ill

- Includes Clinic Stop 501 - Homeless Mentally Ill Outreach - as well as other workload

3521.00Contract Alcohol and Drug Treatment and Rehabilitation

3610.00State Home Hospital Care

3611.00Civilian Health and Medical Program VA (CHAMPVA)

3800.xx....Indirect Cost Accounts

Education & Training

- 3800.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 3800.12Instructional salary and other costs
- 3800.13Administrative Support for Central Office approved training programs
- 3800.14Continuing Education for VA staff

Research Support

- 3800.21Medical Research Support
- 3800.22Prosthetic Research Support

Other Indirect Costs

- 3800.30Administrative Support
- 3800.40Building Management Support
- 3800.50Engineering Support
- 3800.70Equipment Depreciation
- 3800.80Building Depreciation

4000 ACCOUNT SERIES, OUTPATIENT - NON-VA

FEE PROGRAM OUTPATIENT CARE

4110.00Outpatient Care - Fee Medical

4111.00Other Non-VA Outpatient Care (examples given in CDR Handbook: Home Oxygen, ID Card Prosthetic Repair and Replacements, Procedures, Contract Posthospital care)

4112.00Contract Adult Day Health Care

4120.00Contract Dialysis

4130.00Fee Prescriptions Filled by VA Pharmacies

4610.00CHAMPVA - OP

4612.00Non-VA Pharmacies

4613.00Fee Tests Performed by VA Laboratories

4710.00Dental Services - Fee

4800.xx....Indirect Cost Accounts

Education & Training

- 4800.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 4800.12Instructional salary and other costs
- 4800.13Administrative Support for Central Office approved training programs
- 4800.14Continuing Education for VA staff

Research Support

- 4800.21Medical Research Support
- 4800.22Prosthetic Research Support

Other Indirect Costs

- 4800.30Administrative Support
- 4800.40Building Management Support
- 4800.50Engineering Support
- 4800.70Equipment Depreciation

- 4800.80Building Depreciation

4810.00....Fee Patient Review (until beginning of FY90, when distributed to other 4xxx.00 accounts)

5000 ACCOUNT SERIES, VA HOME PROGRAMS

OTHER VA HOME PROGRAMS (All but HBHC)

5000.xx....Indirect Cost Accounts

Education & Training

- 5000.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 5000.12Instructional salary and other costs
- 5000.13Administrative Support for Central Office approved training programs
- 5000.14Continuing Education for VA staff

Research Support

- 5000.21Medical Research Support
- 5000.22Prosthetic Research Support

Other Indirect Costs

- 5000.30Administrative Support
- 5000.40Building Management Support
- 5000.50Engineering Support
- 5000.70Equipment Depreciation
- 5000.80Building Depreciation

5110.00Hospital Based Home Care (VACO-approved programs only).

- Includes Clinic Stop 170 - Hospital Based Home Care - as well as other workload

5110.XX....Indirect costs associated with the HBHC program have been distributed to 5110.30, 5110.40, and 5110.50 accounts rather than the 5000.30, 5000.40, or 5000.50 accounts since FY90.

5111.00Home Dialysis (VACO approved programs only)

5112.00Spinal Cord Injury Home Care

5113.00Residential Care Home Program

- Includes Clinic Stops 121 - Residential Care Program Follow-up; 503 - Residential Care, Individual - as well as other workload.

5114.00Other Home Based Programs

- Includes Clinic Stops 118 - Home Treatment Services; 504 - Community Clinic, Individual; 551 - Community Clinic, Group; 552 - Community Day Program - as well as other workload.

6000 ACCOUNT SERIES, MISCELLANEOUS BENEFITS AND SERVICES Here, cost center numbers for those which distribute 100% of their costs to a category are listed for your reference.

6000.xx....Indirect Cost Accounts, limited to depreciation for these accounts

- 6000.70Equipment Depreciation
- 6000.80Building Depreciation

6010.00Other Miscellaneous Benefits and Services. Units from the PTF bed section, Halfway House (#75), are distributed here, according to the Resource Management Office, although the 6000-series are otherwise not supposed to be used for programs with workload associated with them. The following **Cost Centers** distribute 100% of their costs to this account:

- 461 - Centralized Safety and Fire Protection Engineering, until beginning of FY90 (redistributed to 1000 and 2000 accounts after FY90)
- 601 - Home Improvement & Structural Alterations
- 602 - Beneficiary Travel

- 603 - Care of Dead (added in FY90)
- 604 - Operation & Maintenance of Cemeteries
- 621 - Housekeeping Quarters
- 622 - Non Housekeeping Quarters
- 623 - Garages & Parking Facilities
- 631 - Insurance Claim & Indemnities
- 632 - Canteen Services
- 247 - Readjustment Counseling Program (Off-Station)
- Other - Repair of Equipment in a Veteran's Home (only in support of HISA program, includes both VA/contract support)

6011.00District/Regional/National Support (instructions were changed in FY90). The following **cost centers** distribute 100% of their costs to this account:

- 265 - Prosthetic Distribution Center
- 610 - Regional Information Systems Center
- 651 - Regional Directors Office
- 655 - District Directors Office

6012.00....Care of the Dead (added FY89, deleted beginning of FY90)

6013.00Continuing Education and Training Programs (excluding instructor's costs and time to prepare, which are reported to the appropriate .14 suffix account for 1000 and 2000 series accounts). The following **cost centers** distribute 100% of their costs to this account:

- 605 - Operation of Regional Medical Education Centers
- 606 - Regional Police Training Centers
- 607 - Learning Resources Center
- Other - Cooperative Health Manpower Education Programs, Dental Education Centers, Engineering Training Centers

6015.00National Center on PTSD (added in FY90)

6016.00Third Party Billing Activities (added in FY90, deleted in FY93. The only costs appearing in FY93 should be from prior FY medical care appropriations obligations)

7000 ACCOUNT SERIES, INTERSTATION TRANSFERS: From VA Form 4-4573, Interstation Cost Transfer, by the sending station.

7000.10Direct Care Services

7000.30Administrative Services

7000.40Laundry and Linen Service

7000.50Engineering Service

8000 ACCOUNT SERIES: SERVICES FURNISHED OTHER THAN VHA

8020.00Services Furnished to Veterans Benefits Administration (until beginning of FY90)

8021.00Services Furnished to Veterans Benefits Admin. (VBA) (added FY90)

8022.00Services to the National Cemetery System (NCS) (added FY90)

8023.00Services to Other Non-VHA Activities (added FY90)

8024.00DOD Sharing (added FY90)

8025.00Other Sharing (added FY90)

9000 ACCOUNT SERIES, SECTION III ACCOUNTS: Section III is a breakout of costs associated with Specialized Medical Services that VA wants to track. (Service chiefs are asked to provide actual costs rather than percentage distributions for these accounts.) These are portions of "Section I" CDR Accounts (1000-8000 series accounts) as well; **Do not add 9000-series accounts to others when aggregating your data.**

9001.00....Blind Clinic (until beginning of FY90)

9010.00....Inpatient HIV/ARC/AIDS (added FY90)

9011.00....Outpatient HIV/ARC/AIDS (added FY90)

9020.00....Renal Transplant

9030.00....Mental Hygiene Clinic

9031.00....Day Hospital

- 9032.00....Day Treatment Center
- 9040.00....Hospital Based Home Care (until beginning of FY90)
- 9051.00....Electron Microscopy Unit
- 9052.00....Nuclear Medicine (Clinical Radioisotope)
- 9053.00....Supervoltage Therapy
- 9054.00....Prosthetic Treatment (until beginning of FY90)

INDIRECT COSTS SUFFIX CODES: (Included in Section II of the CDR Detail Report to summarize the indirect costs for each cost center across all Cost Distribution Accounts)

Education & Training

- 00.11Trainee Payroll: For Central Office approved Trainees and Residents (includes contract costs)
- 00.12Instructional salary and other costs
- 00.13Administrative Support for Central Office approved training programs
- 00.14Continuing Education for VA staff

Research Support

- 00.21Medical Research Support
- 00.22Prosthetic Research Support

Other Indirect Costs

- 00.30Administrative Support
- 00.40Building Management Support
- 00.50Engineering Support
- 00.70Equipment Depreciation
- 00.80Building Depreciation

ACCTNAME	Cost Distribution Account Name
Variable Type:	Character
Location in raw data file:	18-37
Variable first introduced:	Since beginning.

Cost distribution accounts (CDAs) identify the major categories, sections, and subsections of patient care cost. Direct patient care costs are distributed to all CDAs. Indirect costs are distributed to the level of the major section category (e.g., medical bed section, and so on) through use of a two-digit suffix (see end of account listing).

The numbers and their corresponding account names are given above, under the variable, ACCTNO.

COSTCTR..	Cost Center Number
Variable Type:	Numeric
Location in raw data file:	38-40
SAS Format:	None.
Variable first introduced:	Since beginning.

The cost center identifier in the CDR is a 3-digit number that identifies functional areas such as clinical and administrative services, and is a means of classifying and accumulating costs from particular areas in VA facilities. Cost centers are uniform across VA facilities. CDR cost centers are limited to Veterans Health Administration (VHA) accounts that are used by local VAMC's. Thus, in the CDR the leading number of 8 (for VHA) is omitted. This is because the CDR does not need to interface with other accounting mechanisms which might include cost categories in sections of VA other than VHA, e.g., VBA or Cemeteries. The full range of cost centers is described in Chapter 2, CALM.

The first digit indicates a major subdivision within VHA such as **2 00**=Direct Medical Care--VA Facilities. The second and third digits denote specific functions within the major subdivisions, for example, **203** =Psychiatry.

For purposes of the CDR, some cost centers are combined. The following list includes both cost centers that are combined and corrections for obsolete cost center codes, obtained from Resource Management Central Office staff in April, 1993. When cost centers have been combined, the CALM cost center numbers are listed in the right-hand column.

Note that there are three cost centers in the Detail file that do not appear in the Jurisdictional file (691, 692, and 693). VACO's Office of Resource Management calls

these "pseudo cost centers" because they do not appear in the CALM 830. They are equipment accounts in the Log/CMR, used to compute depreciation.

Procedures for cost centers are contained in MP-4, Part V, Chapter 12, while CDR use of them is explained in MP-4, Part V, Chapter 14 and in Appendix C.

Major Subdivision Identification of CDR-relevant Cost Centers

200....Direct Medical Care-VA Facilities

300....Direct Medical Care-Non-VA Facilities

400....Administrative Support

500....Engineering and Building Management Support

600....Miscellaneous Benefits and Services

200-series:	Direct Medical Care-VA Facilities	CALM Cost Centers, if combined
201	Medical	201,206,238
202	Surgical.	-
203	Psychiatry.	-
204	Ambulatory Care. This was added in FY89, deleted for FY90 and FY91, and activated again in FY92.	-
205	Domiciliary Care. This was added in FY89, deleted for FY90 and FY91, and activated again in FY92.	-
206	Intermediate Care. This was added in FY89, deleted in FY90 and has not been reactivated.	-
207	Nursing Home Care Unit. This was added in FY89, deleted in FY90 and has not been reactivated.	-
211	Dialysis.	-
212	Anesthesiology.	-
221	Social Work.	-
222	Diagnostic Radiology.	-
223	Laboratory.	-
224	Pharmacy.	-
225	Medical Media Production.	-
226	Libraries.	-
227	Psychology.	-
228	Audiology and Speech Pathology.	-
229	Nuclear Medicine.	-
231	Podiatric.	-

200-series:	Direct Medical Care-VA Facilities	CALM Cost Centers, if combined
232	Optometric.	-
233	Spinal Cord Injury Service.	-
234	Geriatric Research Education and Clinical Center.	-
235	Neurology.	-
236	Dermatology.	-
237	Radiation Therapy.	-
241	Nursing Service	207,241
242	Rehabilitation Medicine Service.	-
243	Dietetic.	-
244	Chaplains.	-
245	Blind Rehabilitation.	-
246	Recreation Service.	-
247	Readjustment Counseling.	-
248	Dental	248,251
252	Central Dental Laboratory.	-
265	Prosthetics Distribution Center.	-
266	Orthopedic Shoe Service.	-
269	General Reference Laboratory	239,269
270	Prosthetic Activities ³ / ₄ Summary	270-278
281	Supply Processing and Distribution Section	281,442
285	Ward Administration Section	285,415
286	Ambulatory Care Administration	286,412

300-series:	Direct Medical Care-Non-VA Facilities	CALM Cost Centers, if combined
.		
311	Civil Hospitals.	-
313	Municipal and State Hospitals.	-
315	Manila.	-
317	Civilian Health and Medical Program, VA.	-
320	Federal Hospitals-Summary.	320-329
331	Domiciliary Care-State Homes.	-

332	Hospital Care-State Homes.	-
333	Contract Adult Day Health Care.	-
341	Nursing Home Care-State Homes.	-
342	Nursing Home Care-Community Homes.	-
351	Posthospital Care-Non-VA Federal Hospitals.	-
361	Alcohol and Drug Treatment and Rehabilitation.	-
362	Homeless, Chronically Ill, Mental Illness.	-
363	Outpatient Fee Medical, Dental, and Pharmaceutical Services.	263,363
364	Contract Dialysis.	262,364

400-series:	Administrative Support	CALM Cost Centers, if combined
401	Office of Director.	401,406
402	DHCP (Decentralized Hospital Computer Program) and IHS (Independent Hospital System) Operations.	-
403	Direction and Coordination of VA Training Programs and Continuing Education Support.	-
405	Voluntary Service.	-
407	Security Service.	-
409	Chief of Staff.	-
411	Office of the Chief Medical Administration.	-
413	Contractual and Fee Services Section.	-
414	Medical Information and Records Section.	-
416	Office Operations Section.	-
419	Quality Assurance and Case Mix Activity.	-
421	Fiscal.	-
431	Personnel.	-
441	Supply.	-

451	Prosthetic Assessment and Information Center.	-
470	Information Resources Management (Excludes P/S and cost chargeable to cost centers 402 and 610).	-
500-series:	Engineering Support	CALM Cost Centers, if combined
501	Office of the Chief, Engineering Service.	500,501,503,504, 521,533
511	Plant Operations.	511,531
530	Other Engineering Operations-Summary.	-
532	Fire Protection Unit.	-
541	Recurring M&R Station Approved Projects.	-
542	Nonrecurring M&R.	-
550	Maintenance and Repair.	505,550,551,555
561	Office of the Chief, Building Management Service.	-
562	Pest Management Operations.	-
563	Grounds Management Operations.	-
564	Sanitation Operations.	564,566
565	Bed Service and Patients Assistance Program Operations.	565,573
567	Waste Management Operations.	-
570	Laundry and Drycleaning Operations.	-
571	Linen and Uniform Operations.	571,572
575	Interior Design Operations.	575,577

600-series:	Miscellaneous Benefits and Services	CALM Cost Centers, if combined
601	Home Improvement and Structural Alterations.	-

600-series:	Miscellaneous Benefits and Services	CALM Cost Centers, if combined
602	Patient Care Travel.	-
603	Care of Dead.	-
604	Operation and Maintenance of Cemeteries.	-
605	Operation of Continuing Education Field Units.	-
606	Regional Police Training Center.	-
607	Learning Resources Centers.	-
610	Regional ISC's (Information Systems Centers).	-
621	Operation of Housekeeping Quarters.	-
622	Operation of Nonhousekeeping Quarters.	-
623	Operation and Maintenance of Garages and Parking Facilities.	-
631	Insurance and Claims and Indemnities.	-
632	Canteen.	-
649	Federal Employee Health Program.	264,649
651	Regional Directors Office.	408,461,651
655	Medical District Office.	404,655
691	"Pseudo cost center" Ward Equipment	-
692	"Pseudo cost center" ICU Equipment	-
693	"Pseudo cost center" Nursing Home Equipment	-

CCNAME.....	Cost Center Name
Variable Type:	Character
Location in raw data file:	41-60
SAS Format:	None.
Variable first introduced:	Since beginning.

Cost centers are discussed in detail in Chapter 2. For purposes of the CDR, some cost centers are combined. See detailed listing above, under the variable, CC.

FTE.....	Total Full Time Equivalent Employees for each facility
Variable Type:	Packed decimal, PD5.2
Location in raw data file:	59-63
SAS Format:	5.2
Variable first introduced:	Since beginning

Full time equivalent employee figures are extracted from the payroll files, PAID, for use in the CALM accounting system. When cost centers distribute proportions of their personnel across CDR distribution accounts, the FTEE figures in CALM 830, organized by cost center, are the figures on which the distribution is based. Percentage distributions to CDAs for FTEE can differ from percentage distributions to CDAs for personnel cost to reflect salary differentials across CDAs.

Cost centers often ask the CDR Coordinator to use the FTEE distribution percentages to distribute their indirect costs for education, training, and research costs when it is assumed that these proportions would reflect expenditures in these categories.

VA Procedural Instructions: The payroll (PAID) process is described in MP-5, available from your VAMC library or personnel office. CALM's use of the information is in MP-4, Part V, Chapter 12. Procedures for deriving the FTEE distribution percentages are found, most explicitly, in the old 1985 CDR Handbook chapters discussing percentaging for each cost center. Brief instructions are in MP-4, Part V, Chapter 14.

PSCOST.....	"Personal service" cost (Cost of personnel)
Variable Type:	Packed decimal: PD8.2
Location in raw data file:	64-73
SAS Format:	10.2
Variable first introduced:	Since beginning

Costs of personnel services are extracted from the payroll files, PAID, for use in the CALM accounting system. When cost centers distribute proportions of their personnel cost across CDR distribution accounts, the personnel cost figures in CALM 830, organized by cost center, are the figures on which the distribution is based. Percentage distributions to CDAs for personnel cost can differ from percentage distributions to CDAs for FTEE to reflect salary differentials across CDAs.

VA Procedural Instructions: The payroll (PAID) process is described in MP-5, available from your VAMC library or personnel office. CALM's use of the information is in MP-4, Part V, Chapter 12. Procedures for deriving the FTEE distribution percentages are found, most explicitly, in the old 1985 CDR Handbook chapters discussing percentaging for each cost center. Brief instructions are found in MP-4, Part V, Chapter 14.

OTHCOST.....	All costs other than personnel (often abbreviated AO, All other)
Variable Type:	Packed decimal, PD8.2
Location in raw data file:	74-81
SAS Format:	10.2
Variable first introduced:	Since beginning

Cost centers make percentage cost distributions to CDAs for personnel costs and for "all other" costs, which are supplies, expendable equipment, contracts and services, and so on. This variable contains only the "all other" costs.

VA Procedural Instructions: MP-4, Part V, Chapter 12. Procedures for deriving the distribution percentages are found, most explicitly, in the old 1985 CDR Handbook

chapters discussing percentaging for each cost center. Brief instructions are found in MP-4, Part V, Chapter 14.

TOTCOST.....	Total costs, personnel and all other
Variable Type:	Packed decimal, PD8.2
Location in raw data file:	82-89
SAS Format:	10.2
Variable first introduced:	Since beginning

Adds together the personal service (PSCOST) and all other (OTHCOST) cost figures.

UNITS.....	Units of service
Variable Type:	Packed decimal, PD7.
Location in raw data file:	90-96
SAS Format:	6.0
Variable first introduced:	Since beginning.

Units of patient care service are the "workload" for the CDA. For inpatient bed sections, the units are the number of days of patient care for all beds. Pass days and days on leave are excluded from the total, even when the bed is being held for return. For outpatient CDAs, the units are the number of clinic stops made by all patients during the reporting period; they are derived from the OPC file at Austin. For other categories, the workload units are number of treatments, procedures, prescriptions, amount of time, or measure of services performed. For instance, for Operating/Recovery Room, the total number of surgical procedures is the workload, while for dialysis, the number of treatments given is the workload, and for Dental Procedures it is based upon the amount of time involved. **Do not add disparate workload types together when computing aggregate units of service.**

PLEASE READ THE DATA QUALITY SECTION OF THE INTRODUCTION TO THIS CHAPTER BEFORE USING THIS VARIABLE.

Procedures and policies regarding AMIS are contained in MP-6, Part VI, available from your MAS or library.

UNITFAC.....	Unit cost per distribution account for the local facility
Variable Type:	Packed decimal, PD5.2
Location in raw data file:	97-101
SAS Format:.,	6.2
Variable first introduced:	Since beginning

Total costs are divided by units of patient care service to derive the cost per unit of service within a distribution account (CDA). When unit cost is aggregated up to the major medical program subdivision level where indirect costs are distributed,²³ the divisor might include divergent types of workload (patient day, treatment, or procedure). The computer programs producing the CDR reports exclude workloads not based on patient day (for inpatient accounts) or clinic stop (for outpatient accounts). Total costs are composed of personnel and all other costs, which are distributed from cost centers to Distribution Accounts proportionately.

Units of patient care service are the "workload" for the CDA. For inpatient bed sections, the units are the number of days of patient care for each bed. For outpatient CDAs, the units are the number of clinic stops made by all patients during the reporting period. For other categories, the workload units are number of treatments or procedures. For instance, for Operating/Recovery Room, the total number of surgical procedures is the workload, while for dialysis, the number of treatments given is the workload.

²³ For example, the categories medical, surgical, and psychiatric are major medical subdivisions; they are the capitalized headings in the listing under ACCTNAME, above.

**PLEASE READ THE DATA QUALITY SECTION OF THE
INTRODUCTION TO THIS CHAPTER BEFORE USING THIS VARIABLE.**

UNITGRP	Unit cost per distribution account for the local facility's medical group
Variable Type:	Packed decimal, PD5.2
Location in raw data file:	107-111
SAS Format:	6.2
Variable first introduced:	FY89.

This variable uses information from all facilities in the local facility's same medical "group" to derive an average cost per unit of service that can be used by management for comparative purposes. (See the variable, GROUP, above, for an explanation of the grouping.) Total group costs are divided by the group's units of service to derive a service unit cost within each distribution account. Note that when unit cost is aggregated up to the major medical program subdivision level where indirect costs are distributed,²⁴ the divisor may include divergent types of workload (patient day, treatment, or procedure). The computer programs producing the CDR reports exclude workloads not based on patient day (for inpatient accounts) or clinic stop (for outpatient accounts).

Each facility is assigned to one of six facility groups, based upon size of facility and whether or not it is university-affiliated.

Total costs are composed of personnel and all other costs, which are distributed from cost centers to Distribution Accounts proportionately.

Units of patient care service are the "workload" for the CDA. For inpatient bed sections, the units are the number of days of patient care for each bed. For outpatient CDAs, the units are the number of clinic stops made by all patients during the reporting period. For other categories, the workload units are number of treatments or procedures. For instance, for Operating/Recovery Room, the total number of surgical procedures is the workload, while for dialysis, the number of treatments given is the workload.

²⁴ For example, the categories medical, surgical, and psychiatric are major medical subdivisions; they are the capitalized headings in the listing under ACCTNAME, above.

If you are using this variable, you would do well to re-calculate the unit cost rather than relying upon this calculation. We have found that occasionally re-calculation produces a different unit cost so that corrections to cost or workload data have been made after the computed variable was created. Chapter SIX provides a program and explanation of the procedure.

PLEASE READ THE DATA QUALITY SECTION OF THE INTRODUCTION TO THIS CHAPTER BEFORE USING THIS VARIABLE.

UNITDEPT..... Unit cost per distribution account for all VAMCs

Variable Type: Packed decimal, PD5.2

Location in raw data file: 102-106

SAS Format: 6.2

Variable first introduced: Since beginning

This variable uses information from all facilities nationwide to derive the average cost per unit of service that can be used by management for comparative purposes. Total costs are divided by units of service to derive a service unit cost within each distribution account. Note that when unit cost is aggregated up to the major medical program subdivision level where indirect costs are distributed,²⁵ the divisor may include divergent types of workload (patient day, treatment, or procedure). The computer programs producing the CDR reports exclude workloads not based on patient day (for inpatient accounts) or clinic stop (for outpatient accounts).

Total costs are composed of personnel and all other costs, which are distributed from cost centers to Distribution Accounts proportionately. The total costs used in the calculation of nationwide unit costs include costs distributed by central and regional offices as well as by local facilities. These costs are not included in calculation of local or group averages.

²⁵ For example, the categories medical, surgical, and psychiatric are major medical subdivisions; they are the capitalized headings in the listing under ACCTNAME, above.

Units of patient care service are the "workload" for the CDA. For inpatient bed sections, the units are the number of days of patient care for each bed. For outpatient CDAs, the units are the number of clinic stops made by all patients during the reporting period. For other categories, the workload units are number of treatments or procedures. For instance, for Operating/Recovery Room, the total number of surgical procedures is the workload, while for dialysis, the number of treatments given is the workload.

If you are using this variable, you would do well to re-calculate the unit cost rather than relying upon this calculation. We have found that occasionally re-calculation produces a different unit cost so that corrections to cost or workload data have been made after the computed variable was created. Chapter Five provides a program and explanation of the procedure.

PLEASE READ THE DATA QUALITY SECTION OF THE INTRODUCTION TO THIS CHAPTER BEFORE USING THIS VARIABLE.

CDR Jurisdictional: Cost Centers' Cost Distributions to Accounts

Austin File Name and SAS shell information
Description

Variable Name Label

GROUP	Facility Grouping by Size and Affiliation
REGION	Medical Region of Facility
REGDIV	Medical Division within Region of Facility
STA3N	Local Facility Number
FY	Fiscal Year
COSTCTR	Cost Center Number
CCNAME	Cost Center Name
SUBACCT	Sub-account Number
ACCTNO	Cost Distribution Account Number
ACCTNAME	Cost Distribution Account Name

FTE	Full Time Equivalent Employee
PSCOST	Personal Service Cost
OTHCOST	All Other Costs
TOTCOST	Total Costs

**COST DISTRIBUTION REPORT: MEDICAL CARE
APPROPRIATIONS, RCS 10-0141, PART TWO ("Jurisdictional File")**

FY 1992 File Name: RMTPRD.SYS.CDR.JURIS.EOY92

SAS SHELL TO CREATE: RMTPRD.HSR.COSTSHEL(SASCDRJ)

File names in previous years: RMTPRD.SYS.CDR.JURIS.EOYyy

Availability: Future, previous five years.

.....Currently, only FY89-FY92.

Monthly version: RMTPRD.SYS.CDR.JURIS.mmmyy

.....Past 6 months promised availability

Sorted by: REGION, REGDIST, STA3N, CC, SUBACCT, ACCTNO

DESCRIPTION: The CDR uses information provided by VAMC fiscal offices to Austin through AMIS and other workload-reporting files and through cost centers' reports of proportionate distribution to cost distribution account (CDA) categories. Information about workload and distribution is combined with cost and FTEE information from the CALM 830 to produce the Cost Distribution Report. Year-end files for the past five years are maintained at Austin.

The second part of the CDR, the "jurisdictional" file, is detailed in this section. It is organized by cost center rather than by CDA. It lacks the workload information found in the Detail file, but adds information at the sub-account level for selected sub-accounts (selected personnel categories, etc.), not found in the Detail file. A sample of selected portions of this report is available in Appendix A.

We are introducing you to finalized, end-of-year datasets. Monthly files are cumulative, year-to-date rather than one month's costs and FTEE. For the majority of the CDAs found in the jurisdictional file, year-end files should be used: percentage

distribution corrections made during a given fiscal year may be made retroactive to earlier months, and non-recurring costs are spread across the year. (If you use monthly files, note that the format differs because no YEAR variable is included.)

The quality of the distribution data is discussed earlier in this chapter (Section B); you should be aware that it may be problematic. Distribution to the Cost Distribution Accounts (CDAs) by service chiefs or local department heads responsible for cost centers remains a manual operation which is allowed to vary from facility to facility. Generally, service chiefs are given a list of the CDR accounts and asked to estimate the percentage of their total FTEE, personnel costs, and all other costs that belong in each account to which their cost center provides services or supplies. Cost data comes from the CALM 830 files; see the discussion of its data quality in Chapter 2.

VA policy and procedures to produce the CDR are found in MP-4, Part V, Chapter 14 and in the "CDR Handbook," which provides detailed instructions for each cost center to use in preparing its distributions. Chapter One of the CDR Handbook appears as Appendix C. As individual variables are explained, we refer you to the formal VA policies and procedures. MP-4, Part V is available on-line at Austin. Procedures to access it are described in Chapter One above.

To convert the raw data in RMTPRD.SYS.CDR.JURIS.EOYyy into a SAS dataset, use the shell, RMTPRD.HSR.COSTSHEL(SASCDRJ). Data are stored in files at Austin containing numeric, alphanumeric, and packed decimal fields; your format statement is crucial. We have been unable to locate CDR files prior to FY89; however, we plan to keep past years' files on the HSR account on tape in SAS format when they rotate off the system. The CDR Jurisdictional files will be in RMTPRD.HSR.SAS.CDR.JURIS.EOYyy.

In this section, we give the basic information about each variable in the file. However, all but one variable in the Jurisdictional file, i.e., SUBACCT, is also present in the CDR Detail file. In addition, there is a usage of ACCTNO that differs from the CDR Detail file, and three equipment depreciation "cost centers" are in the Detail file but not in the Jurisdictional file. These are explained below, but you are referred back to the CDR Detail section for more complete expositions of the variables in this file.

GROUP	Medical group of facility
Variable Type:	Numeric
Location in raw data file:	1-2
SAS Format:	None.
Variable first introduced:	FY89.

See documentation in the Detail file in previous section

REGION	Medical region of facility
Variable Type:	Numeric
Location in raw data file:	3-4
Variable first introduced:	Since beginning

See documentation in the Detail file in previous section.

REGDIV	REGIONAL DIVISION
Variable Type:	Numeric
Location in raw data file:	5-6
SAS Format:	REGIONL.
Variable First Introduced:	Since beginning

See documentation in the Detail file in previous section.

STA3N	Facility or station (parent)
Variable Type:	Numeric
Location in raw data file:	7-9
Variable first introduced:	Since beginning.

See documentation in the Detail file in previous section.

FY	Fiscal Year of Data Reported
Variable Type:	Numeric
Location in raw data file:	10-11
SAS Format:	None
Variable first introduced:	Since beginning.

See documentation in the Detail file in previous section.

CC	Cost Center Number
Variable Type:	Numeric
Location in raw data file:	12-14
SAS Format:	None.
Variable first introduced:	Since beginning.

See documentation in the Detail file in previous section.

Note that there are three cost centers in the Detail file that do not appear in the Jurisdictional file (691, 692, and 693). VACO's Office of Resource Management calls these "pseudo cost centers" because they do not appear in the CALM 830. They are equipment accounts in the Log/CMR, used to compute depreciation. Since the Jurisdictional file's main purpose is to reconcile CDR and CALM 830, these accounts are not included.

CCNAME	Cost Center Name
Variable Type:	Character
Location in raw data file:	15-34
SAS Format:	None.
Variable first introduced:	Since beginning.

See documentation in the Detail file in previous section.

SUBACCT	Cost Center sub-account
Variable Type:	Numeric
Location in raw data file:	35-38
SAS Format:	None.
Variable first introduced:	Since beginning.

Most sub-accounts used in CALM are rolled up to the cost center level in the CDR files. However, some, generally aggregated, sub-accounts remain. When costs are reported in the CDR, Part 1 (Detail File), amounts from sub-accounts are rolled up into the cost center costs. In CDR, Part 2 (Jurisdictional File), the sub-account costs can be identified.

Documentation for the sub-accounts retained can be found in MP-4, Part V, Chapter 14. (Updates take place through periodic CDR Newsletters sent to Fiscal Services at each VAMC).

CDR Sub-accounts	Name	Corresponding CALM 830 Sub-account(s)
0000	All other	All sub-accounts not specifically named in the remainder of this list
1041	Trainees	1041-1049, 1051-1054, 1056, 1062, 1073, 1077, 1083, 1088
1061	Registered Nurses	1061, 1063, 1064 (200 series Cost Centers only)
1081	Physicians	1081, 1082 (200 series Cost Centers only)
2103	Continuing Ed.	2103, 2583, 2584 (all Cost Centers except 247 and the 600 series)
2561	FEE Medical	2561 for Cost Center 363 only
2571	FEE Dental	2571 for Cost Center 363 only
2636	FEE Pharmacy	2636 for Cost Center 363 only
2575	Other Contract Hospitalization	2575
2579	Scarce Medical Specialist Contracts	2579
2582	Incentive Therapy	2582
2587	House Staff Contracts	2587
2635	Blood and blood products	2635
2692	Prosthetic Devices	2692 for COSTCTR 201 and 202 only

ACCTNO	Cost Distribution Account (CDA) Number
Variable Type:	Numeric
Format:	This 6-digit number is divided by 100 to obtain a 4-digit number followed by 2 decimal places.
Location in raw data file:	39-44
SAS Format:	6.2
Variable first introduced:	Since beginning.

See documentation in the Detail file in previous section.

In the Jurisdictional File, there is an additional "ACCTNO" of 9999.99. This is to handle within-facility (called intrastation) adjustments. In the CDR Detail, certain cost centers transfer their costs to other cost centers within the facility. In order to balance to the CALM 830, the amount transferred must be removed from the cost center to which it was transferred and added back to the originating cost center. These adjustments take place by means of ACCTNO=9999.99 and will always sum to \$0.00. Intrastation transfers are generally undertaken to reconcile VA categories with private sector categories and when services to patients are indirect on the part of the originating cost center. Only 23 cost centers are authorized for intrastation transfers: 203, 285, 286, 407, 411, 500, 511, 532, 541, 542, 550, 562, 563, 564, 567, 570, 571, 602, 604, 621, 622, 623, and 632.

ACCTNAME	Cost Distribution Account Name
Variable Type:	Character
Location in raw data file:	45-64.
Variable first introduced:	Since beginning.

See documentation in the Detail file in previous section.

FTE	Total Full Time Equivalent Employees for each facility
Variable Type:	Packed decimal, PD5.2
Location in raw data file:	65-69
SAS Format:	5.2
Variable first introduced:	Since beginning.

See documentation in the Detail file in previous section.

PSCOST	Personal service cost (Cost of personnel)
Variable Type:	Packed decimal: PD8.2
Location in raw data file:	60-69
SAS Format:	10.2
Variable first introduced:	Since beginning.

See documentation in the Detail file in previous section.

OTHCOST	All costs other than personnel (often abbreviated AO, All other)
Variable Type:	Packed decimal, PD8.2
Location in raw data file:	70-77
SAS Format:	10.2
Variable first introduced:	Since beginning.

See documentation in the Detail file in previous section.

TOTCOST	Total costs, personnel and all other
Variable Type:	Packed decimal, PD8.2
Location in raw data file:	78-85
SAS Format:	10.2
Variable first introduced:	Since beginning.

Adds together the personal service (PSCOST) and all other (OTHCOST) cost figures.

Chapter 5. VA Planning, Resource Allocation, and Cost Recovery: Administrative Use of Cost Distribution Percentages and Unit Costs

Introduction

VA uses the information provided in CALM and the CDR for planning, resource allocation, and cost recovery from patients, insurers, and sharing agreements. These are of interest to health services researchers for at least three reasons: a) knowledge of how data are used in VA costing methodologies helps us to understand their strengths and weaknesses; b) we gain an understanding of the sources of VA data appearing in nationwide databases such as the American Hospital Association surveys; and c) some health services researchers may consider utilizing these costing methodologies for their studies. This chapter provides an overview of these methodologies

Planning and Resource Allocation

Before FY85, annual funding allowances to local VA medical centers from the federal VA appropriations reflected the historical budget: each facility received an allowance based upon the prior year's budget adjusted for inflation as well as for new or cancelled programs and/or projected changes in workload. Studies undertaken in the late 1970s and early 1980s spurred the development of a prospective system believed to be better able to respond to shifting resource and health service needs, to identify costs, and to measure productivity. This system, the Resource Allocation Methodology (RAM), utilized the Cost Distribution Report's (CDR) unit costs to derive prospective case-mix adjusted costing. The CDR, which had been distributed to medical facilities since FY66, was now employed at the federal level to provide the data upon which resources would be allocated.

RAM was discontinued after FY90, when development and testing of a new system, Resource Planning and Management (RPM), began. RPM moved from RAM's

event-driven (by hospital episode or ambulatory clinic stop), case mix adjusted prospective reimbursement to a person-based capitation system based on patient workload and problem complexity. RPM uses the CDR's cost center percentage distributions, but applies them to the obligations, as found in CALM 887, rather than to the expenditures in CALM 830 used by the CDR. Implementation of this system began with the FY94 appropriation.

Neither of these methodologies can accurately identify patient-specific costs; both rely upon averages for large and often disparate medical care categories. Recently (fall, 1993) a new initiative to address this problem, the Decision Support System (DSS) has been approved for implementation over the next few years. It is too early to know whether or not it will replace the RPM estimates with patient-specific costs.

Resource Allocation Methodology (RAM)

The initial RAM model was developed for direct inpatient acute care and implemented in FY85. It accounted for 36% of the regular budget ("recurring funds") that the Department of Medicine and Surgery (now the Veterans Health Administration) distributed to local facilities in that year. In FY86, long term and ambulatory care models also were developed and implemented. By FY87, 65% of the budget was distributed utilizing the RAM model. Most direct patient care costs and the cost of medical education were included under RAM; indirect, one-time (e.g., equipment purchase), and non-VA costs were excluded. The use of RAM was discontinued in FY90. The procedures developed and employed in resource allocation, and the effects of application of these procedures, are discussed in this section.

Acute care model

For acute medical care, the RAM model utilized a system similar to that implemented in 1983 by the Health Care Financing Administration (HCFA) for Medicare reimbursement, i.e., a case mix workload measurement system based upon patient Diagnosis-Related Groups (DRGs),²⁶ patient care episodes, and costs of patient care. It differed from the HCFA system in that it used costs rather than cost-adjusted charges, was designed for budget allocation rather than payment for medical care, and VA DRGs are based upon primary diagnoses (diagnoses that are responsible for the major part of a patient's hospital days) rather than principal diagnoses (diagnoses determined to be the reason for admission).²⁷

DRGs are revised annually by HCFA, and thus from 470 to 494 different DRGs have been used for classification in any given year. DRGs are intended to classify patient episodes which are medically comparable and require the same amount of medical care resources; there have been several revisions. The primary discharge diagnosis is the principal classificatory variable. Other diagnoses are examined for evidence of comorbidities and complications; age, surgical procedures, and (in a few cases) discharge status also have a bearing upon some DRG classifications made. The actual classification is made by the computer program also used by HCFA, the "Grouper," which extracts information from the Patient Treatment File (PTF) to make the assignment.²⁸

²⁶ R. B. Fetter, Y. Shin, J.L. Freeman, R.F. Averill and J.D. Thompson, Case Mix Definition by Diagnosis-Related Groups, *Medical Care* 18(2), 1980.

²⁷ See the manual, *The Resource Allocation Methodology for the Veterans Administration Department of Medicine and Surgery*, November 7, 1986, by Health Resource Management Staff with the assistance of the Boston Development Center and Resource Allocation Methodologies Evaluation Division. We present a simplified version of the process involved.

²⁸ An Inspector General report provides recent evidence that primary diagnostic coding, and thus DRG groupings, remains unreliable (see [Volume II](#) of this guide for earlier studies). The IG's office, working with the Medical Administration Service, selected six experienced, "expert" medical record coders who, in groups of 3, re-coded 98 episodes of care of patients who died during a subsequent episode of care in VAMCs during FY91. They found that all three expert coders agreed on the primary diagnosis at the fifth digit level in only 34% of the cases; 2 of 3 agreed in another 47%; and there was no agreement among them in 19% of the cases. Variability was even wider in assignment of secondary diagnoses. (Agreement of the original coders with these experts was 59% for the primary diagnosis at the fifth digit level with at least one of the experts. At the three-digit level agreement was 75%.) Results for DRG coding are similar. Report #3HI-A99-071, March 19, 1993, Office of Inspector General, Office of Healthcare Inspections, Dept. of Veterans Affairs, Report on the Variability of ICD-9-CM Coding and Derived Diagnostic Related Groups (DRGs) in VA Medical Records.

A two-stage process was employed to derive facility-specific prospective reimbursement figures. First, the number of weighted work units (WWUs) assigned to each DRG, and the national allocation rate per WWU were determined. Each DRG was assigned a WWU denoting that DRG's relative cost of clinical care required per patient episode, i.e., a DRG that is twice as costly to treat as another should have a WWU twice as large. For example, surgery for an uncomplicated peptic ulcer for a patient under 70 with no complications, DRG #178, received a WWU of 16.9 on the basis of the FY86 VA costs applied to the FY88 allowance, while a complicated peptic ulcer (DRG #176) received a WWU of 30.4 in that same year.

In FY85 and FY86, the "New Jersey DRG weights," based on costs in the private sector, were applied to VA patients. In FY87, VA-specific DRG weights were calculated to reflect VA costs. These WWUs used facility specific FY84 bed section discharges and days of care from the PTF and CDR unit costs for each major medical program category. The Medicare costing methodology continued to be employed for DRG specific surgery and cardiac catheterization costs.

The national allocation rate (national cost per WWU), used to derive an allocated or expected amount to be budgeted for the facility, was the nationwide CDR average direct cost per unit of care across all acute medical care CDR categories.

In the second stage of the process, the WWUs and allocation rate were applied to the patient DRG inpatient workload at each facility to derive case-mix adjusted total facility allocations for this portion of each VAMC's budget. Episodes of inpatient care at the facility two years prior to the reimbursement year, as recorded in the Patient Treatment File (PTF) and end-of-year patient census files, were used to calculate prospective reimbursement figures. For example, the FY88 allocations were based upon utilization and case mix in FY86.

For each DRG category, the lengths of stay for each patient episode at a facility two years prior to the allocation year were extracted from the PTF. Lengths of stay (LOS) within normal bounds (i.e., between "low trim" and "high trim LOS"), as determined by the WWU calculation) were assigned the DRG's number of WWUs for a full length of stay. This methodology was intended to shorten inpatient stays by rewarding facilities that did not use the full DRG length of stay. The WWU amounts were then multiplied by the national allocation rate per WWU. Lengths of stay that were not within normal

bounds were calculated using constant levels of reimbursement. Lengths of stay of a single day were calculated at a constant dollar value which was converted to a fixed number of WWUs each year; for instance the constant was \$360 in FY87. If the LOS was greater than one day, but below the "low trim LOS" for that DRG, the episode was assigned a prorated value between \$360 and the full-stay DRG value. If the LOS was above the "high trim point," a constant amount (\$90 in FY87) was added for each additional day. This process was repeated for each DRG category. Using as our example the uncomplicated peptic ulcer, DRG #178, discussed above, the average LOS was 4.8 days, the "low trim LOS" was 1, and the "high trim LOS" was 18. All patients assigned this DRG who had an episode LOS greater than 2 days were assigned the WWU of 16.9. This was multiplied by the national allocation rate. For patients staying over 18 days, the "high trim LOS," the constant amount was added for each additional day of stay.²⁹

These amounts were then totaled across DRGs to arrive at a total amount for the VAMC. Additional WWUs were added to account for bed days of care for patients not discharged at the end of the year. Adjustments then were made to reflect differences in direct salary costs and education costs (i.e., presence and number of residents) among the facilities. Finally, a cap was placed on the overall facility allocation such that it did not vary from the previous year's allocation by more than 3% or 60% of the net change between actual and expected dollars.

Models for other forms of care

In FY86, RAM methods to allocate funds for extended care and ambulatory care were implemented. Extended care (intermediate and skilled nursing care) classifies patients not by DRG but by a Resource Utilization Group (RUG) system, based upon the amount of direct nursing care they need, as determined by physical status and activities of daily living skills (ADLs).³⁰ VA requires that these classifications be made semi-annually by the nursing staff on all patients in a long-term care unit at the time of the survey. They are entered into a database that is uploaded to Austin and compiled into the

²⁹ The data available to us for this illustration were from the "updated version of" the FY86 figures that were used for FY89 allocations

³⁰ Schneider, D.P., Fries, B.E., Foley, W.J., Desmond, M. and Gormley, W.J. (1988). Case-mix for nursing home payment: Resource utilization groups, version II. Health Care Financing Review (1988 Annual Supplement).

SAS datasets. (See Volume I, Chapter 7, for information about naming conventions for this Patient Assessment File.) Half of the extended care costs were allocated on a per diem "fixed" cost per patient and the other half on the variable cost basis derived from RUG. To encourage rehabilitation, the patient's RUG assignment was maintained at the highest level given during the fiscal year rather than dropping to a lower level if a patient improved. To encourage more appropriate placements, a new RUG value of 0 was created for those patients with no ADL deficits; WWUs for this group were at half the level of the lowest RUG category. Costs were determined from the national average unit costs for intermediate and nursing home care in the CDR. Within each patient RUG type, the average number of bed days of intermediate and nursing home care was multiplied by their average unit costs to derive a per-person cost per year used for case-mix adjusted facility allocations.

The RAM methodology for ambulatory care/ outpatient services used age-adjusted patient capitation categories for projections. Rather than projecting future costs based upon episodes of care, patient use categories were defined and costs were projected based upon total yearly costs. By FY87 RAM had defined seven categories: high and midrange psychiatric, rehabilitation, and medical outpatients on the basis of number of visits during the year and the specific type of clinic visited, and a residual "standard care" category; weighted work units were derived to use in projections for outpatient services. For example, a High Use Medical patient is classified as such if no higher classification is met and the patient has had 6 or more visits to medical clinic stops during the year. Costs were determined from the national average unit cost per clinic stop in the CDR. Within each patient type and age category, the average number of visits within each clinic stop category was multiplied by its average unit costs and these were totaled across all clinic stop categories to derive a per-person cost per year used for case-mix adjusted facility allocations. If a facility had more than the average number of visits per patient, the projected allocation was adjusted, adding 50% of the allocation rate for each additional visit. The High-Psychiatric category patients were assigned "bonus" WWUs in order to encourage the provision of care in the outpatient setting. Facilities were also allocated funds on the basis of their Special Ambulatory Procedures workload (i.e., CAT scans, chemotherapy, radiation, blood and blood product transfusions, ambulatory surgery, and

Magnetic Resonance Imaging), costed from the private sector and VA sharing contracts for these services.

Intended and unintended impacts of RAM

VA sponsored an invitational RAM Consensus Development Conference in October, 1987, to educate local facility personnel and provide a forum for feedback about Resource Allocation Methodology system (RAM) weaknesses.³¹ Participants concluded that RAM was preferable to the traditional funding approach, that it had succeeded in reducing length of stay, but that problems remained with the RAM procedures. Among those problems were lack of adequate cost and workload data validation and opportunities to "game" the system. "Gaming" opportunities included inappropriate use of collateral visits to increase workload; intra-facility transfers with new DRG codes assigned; and pass-through funding for indirect costs and for some clinical care excluded from RAM.

External evaluations of RAM were undertaken as well. GAO reported to the Senate in 1987 that the RAM methodology was superior to and more equitable than the previous allocation methodology, but had three major implementation problems.³² Allocations were based on unreliable clinical and financial data, the validity of workload measures was questionable, and the effects of RAM on the quality of care had not been adequately monitored. In 1988, Systemetrics, under subcontract to Price Waterhouse, undertook a review of the VA RAM system.³³ The purpose, as discussed in Chapter 4, was to examine the causes of RAM performance (cost) differences across VAMCs: were differences the result of divergent local management practices that resulted in cost savings or overruns, bias in RAM models toward particular facilities, differences in

³¹ Veterans Administration, Department of Medicine. Quality of Care and Resource Allocation. Conference Report. October 27-29, 1987. We used a summary of this report provided in Appendix A of the Price Waterhouse/Systemetrics report (see next section).

³² U.S. General Accounting Office, VA Health Care: Resource Allocation Methodology Should Improve VA's Financial Management. Briefing Report to the Committee on Veterans' Affairs, U.S. Senate. GAO/HRD-87-123BR, August, 1987. As reported in O'Brien, et al., 1988 (see below).

³³ O'Brien, M., G. Wright, and M. Keyes, Evaluation of the Resource Allocation Methodology (RAM): Final Report. An Investigation of Methodology Fairness and Management Practices Among VAMC Outliers in RAM Performance. September 30, 1988, Systemetrics/McGraw-Hill, Inc.

workload, and/or limitations in VA data systems? They conducted site interviews with administrative and clinical managers at 10 VAMCs who were outliers in RAM performance. Their findings "supported only a few of the assertions of VAMC managers regarding RAM model limitations. In general, the analysis revealed little systematic bias in the RAM models over workload years FY 1985 - FY 1987." (p. I-3) For example, they found little evidence of bias by VAMC location, size, or university affiliation,³⁴ although bias remained with respect to underfunding of more severe patient caseloads in surgery, psychiatry, and special outpatient procedures. There was little statistical evidence that "gaming" significantly affected the RAM allocation outcome, although there was a small impact of increased distribution of expenditures to CDR pass-through accounts on changes in RAM performance. They noted that gaming may be taking place with respect to "upcoding" of DRGs, as year-to-year increases in average DRG score were highly correlated with increases in RAM performance. They reported that RAM brought about attempts to increase or manipulate workload, both through actual workload increase and through increases brought about by better data reporting. For example, one-day hospital stays were being credited with less than the full DRG rate by RAM, so that many clinicians admitted keeping patients for 2 or 3 days to avoid the one-day stay "penalty." In addition, patient transfers between inpatient bed sections which result in a new DRG would generate additional workload credit and thereby maximize revenue. For outpatients, one service chief reported that he encouraged his residents to schedule outpatients for 6 visits if 5 were already planned, in order to move the patient into the high-use outpatient category. On the positive side, there were attempts to improve the accuracy of reporting workload by making concerted efforts to insure that all outpatient visits are counted and inpatient episodes are recorded. (Nursing home managers reported less effort to improve workload reporting: one manager reported it was difficult to

³⁴ A more recent study clustered VA hospitals into 6 different homogeneous groups based on size and university affiliation; psychiatric specialty hospitals were a separate group. They found significant differences between groups in their average inpatient expenditures per average inpatient WWU, but not in ambulatory or extended care averages, but the "fairness improvement" using this model was no better than the improvement using adjustments to allocations already in place. See Stefos, T., N. LaValle, and F. Holden, Fairness in Prospective Payment: A Clustering Approach. HSR: Health Services Research 27(2):239-261, 1992.

determine whether workload data were being appropriately captured, even though they received regular reports.)

RAM was suspended in FY90 "because of concerns about the unintended impacts upon clinical practice patterns and administrative management of VA medical care."³⁵ In addition to the problems reported above, there were incentives to perform work beyond facility resources, leading to a budget crisis for many medical centers due to VA's closed budget system and shrinking resources. There were also concerns raised about RAM's potentially adverse impact on the quality of patient care. Planning then began for a new system using a capitated model that was expected to better serve both patients and the VA system.

CDR and RAM

We have described the RAM system, while virtually ignoring the cost data used to make allocations. As discussed above, RAM made use of national cost allocation rates per WWU. Nationwide direct costs for acute inpatient medical care (CDR medical, surgical, and psychiatric inpatient accounts), extended care (CDR nursing home and intermediate care accounts), and ambulatory care (CDR ambulatory care accounts) are calculated from the CDR. These are divided by the adjusted total WWUs derived from PTF and OPC data to derive average unit costs in each area. At this high level of aggregation, CDR costing data might be more stable than at lower levels. On the other hand, there have been no studies of the extent to which local errors average out at the national level, and we do not know whether there are systematic biases in the data. Furthermore, while the WWUs are designed so that patient episodes considered to be more costly are given more work units than less costly episodes, the elements of costliness considered are limited to length of stay, the occurrence of cardiac catheterizations, operating room costs, and bed section cost differences. For the latter, in

³⁵ Department of Veterans Affairs, Veterans Health Administration, Resource Planning and Management Handbook, 2nd Edition: FY93 Training Manual, April, 1993.

deriving the WWUs for the inpatient acute care model, the divergence of costs across five aggregated bed sections - medicine, surgery, psychiatry, medical ICU, and surgical ICU - is brought into the equation. Here, the average unit costs of broad patient categories are being applied to individual patient episodes. Again, we are unaware of studies that would assure us that these data are of high quality, and applying average costs at the individual patient level may be misleading. Using the data for resource allocation, while flawed, may be reasonable for VA, particularly for large facilities, because average costs at aggregated levels are useful for planning and budgeting purposes. Their usefulness to patient-specific costing is not as apparent.

Resource Planning and Management (RPM)

The Resource Planning and Management (RPM) system is a resource management system designed to integrate budgeting, planning, and operational management. It was developed with the help of technical advisory groups (TAGs), who were charged with looking at what is currently done in VA and offering their expertise on the most effective way to provide care for clinically-meaningful categories of patients who are expected to have different patterns of resource utilization. This is expected to be an ongoing process of defining standards and guidelines to implement a managed care strategy in VA. The allocation system is a person-based capitation model based on patient resource utilization and problem complexity across all VAMCs. Facility-specific resource allocation projections are made using patient costing data from FY88 to the year prior to the allocation together with veteran population estimates. The CDR's cost center percentage distribution figures are applied to obligations, as found in CALM 887, rather than to the expenditures from CALM 830 found in the CDR. The RPM is an evolving system; one way to keep up with new developments is through the BDC NewsLine, available in every VAMC library. Chiefs of major clinical services are on the Suggested Library Distribution list so that it should be readily available.

Patient Categorization

Eight patient categories with 49 sub-categories, having different patterns of clinical needs and resource consumption, were developed for use in RPM for the first year of implementation (FY94). A hierarchy of these categories was established based upon clinical appropriateness, resource requirements, and policy decisions. Patients are assigned to one category each year: the highest level category for which they qualify either on the basis of resource utilization across all VAMCs during the year or on their registry membership. The category hierarchy is: 1) Transplants; 2) HIV(AIDS); 3) Dialysis (end stage renal disease); 4) Chronic Mental Illness; 5) Restorative and Supportive Care (Spinal Cord Injury, Traumatic Brain Injury, and Stroke); 6) Long Term Care; 7) Clinical Patient Groups; and 8) Non-Bed Care. Five categories are registry-based; for four of them, once defined as a member, a patient generally remains in that category over the years. These categories are AIDS, Dialysis, Chronic Mental Illness (excepting the Substance Abuse sub-category), and Restorative and Supportive Care. Transplant patients are in a one-year registry. The remaining categories are annual, based on the actual care received during the year. The majority of VA patients are in the Non-Bed Care category (73%), followed by Clinical Patient Groups (21%); the majority of the resources are spent for Clinical Patient Groups (52%), followed by Chronic Mental Illness (17%), Non-Bed Care (12%), Long Term Care (9%) and Restorative and Supportive Care (6%)³⁶

Each category is divided into sub-categories, which themselves may be hierarchical within their category, as defined by the TAGs. There are four types of transplants, four HIV/AIDS sub-groups, two Dialysis groups, four Chronic Mental Illness types, and six Restorative and Supportive Care patient types. Long Term Care patients must have had more than 30 days of nursing home care or at least 10 different days of Hospital Based Home Care; its 10 subgroups are based on RUG II score or location of care. The Clinical Patient Groups category has 13 categories. Ten are for patients who have had any inpatient episode; the categories, other than "Multiple Medical," "closely

³⁶ FY91 figures, provided in Department of Veterans Affairs, Veterans Health Administration, Resource Planning and Management Handbook, 2nd Edition: FY93 Training Manual, April, 1993.

correlate to the Major Diagnostic Group (MDC) classifications used in the DRG system."³⁷ The remaining three Clinical Patient Groups categories are for patients with either a psychiatric inpatient stay or high outpatient psychiatric usage. The final category, Non-Bed Care, has 6 groups based on number of visits and type of ambulatory care.

The algorithm for categorizing patients is complex, and fine-tuning of sub-category definitions is still taking place. First, do not use the patient categories as groups representing the medical programs they utilize. The categories and sub-categories are hierarchically determined; an AIDS patient, for example, may be receiving more substance abuse treatment than direct AIDS-related medical treatment. Furthermore, some categories are based on lifetime registries; a patient in the registry may have received no care related to that condition in the current year. Care received by patients, particularly in higher levels of the hierarchy, will be heterogeneous. For example, only 37% of the care received by patients in the Chronic Mental Illness category was in psychiatric bed sections.³⁸ Similarly, when considering programmatic costs, the costs for patients in the program's category should not be used. Only a third (35%) of the long term care program resources, for example, are used by patients in the long-term care category.

The complexity of categorization itself can lead to misunderstandings. Some classifications depend on diagnoses, others on DRGs. Generalizations made about a category might not apply to each sub-category classified within it. For example, all Chronic Mental Illness categories with the exception of substance abuse are registry-based, and it takes twice as many inpatient days in each year to qualify for inclusion for substance abusers. When the Chronic Mental Illness category as a whole is discussed, the varying types of inclusion rules used may not be distinguished. Moreover, category and sub-category determination when acute inpatient care is a factor is based on total bed days of care, regardless of location, and secondarily on diagnosis. For example, if a patient with no higher classification has more than 180 total bed days of care during the year, he or she can be classified in the Chronic Mental Illness sub-category of substance

³⁷ Chapter 4, p. 16, Department of Veterans Affairs, Veterans Health Administration, Resource Planning and Management Handbook, 2nd Edition: FY93 Training Manual, April, 1993.

³⁸ Western Region RPM Training Session Agenda and Overview, April-May, 1993.

abuse on the basis of having a substance abuse principal diagnosis during only one episode, regardless of its length. There are also exclusions to the rules that are not clearly elucidated in the documentation. For instance, the Clinical Patient Group "Multiple Medical" sub-category requires two episodes of inpatient care with DRGs from two separate major diagnostic categories; however substance abuse DRGs are not considered whereas virtually all other medical and psychiatric diagnoses are included.

In the second year of implementation, FY95, the basic hierarchical structure was retained. However, the manner in which that structure is utilized was revised.³⁹ The 49 sub-categories, now called Patient Classes, are used to classify patients as described above, with a few modifications to definitions and hierarchical arrangement. Following that step, the 49 Classes were re-grouped into five RPM Care Groups: Primary Care, Chronic Mental Illness, Extended Care, Special Care, and Transplants. Primary, or Standard, Care includes 21 Patient Classes who receive standard outpatient care and acute medical, surgical, and/or psychiatric care. (All Classes within the Clinical Patient Groups and Non-Bed Care categories, and two of the four HIV/AIDS Classes, are included here.) The Primary Care group is based on the administration's National Health Care Reform proposed "basic benefits" package. The remaining care groups are based on proposed supplemental benefits packages. Classes included in the Chronic Mental Illness, Extended Care, and Transplants Care groups correspond to their groupings in the hierarchical categorization. The final Care Group, Special Care, includes all Dialysis and Restorative and Supportive Care category classes, as well as the two most resource-intensive HIV/AIDS sub-categories.

Patient Costing

Patient costing involves determination of each patient's total resource utilization for the entire year at all VAMCs and assignment of facility-specific costs. A more refined version of costing than found in the current CDR was needed in order to use RPM appropriately in the budgeting as well as resource allocation process. Operating expenses within the Medical Care Appropriation needed to be extracted from total expenses. Due to the accounting system, this could only be done by using data at the obligation stage

³⁹ BDC NewsLine, Volume 4, Number 4, August, 1994

(such as is found in CALM 887) rather than after expenditures are made (such as in CALM 830). Since the current CDR uses CALM 830 data, it was not suitable for RPM patient costing. An "Obligation-based CDR" was developed for RPM purposes using obligation data from the Personnel Accounting and Integrated Data system (PAID) for personnel, CALM for all other obligations, and Automated Allotment Control System (AACS) to limit the cost basis to recurring costs.⁴⁰ The RPM basis for patient costing is limited to obligations within the Medical Care Appropriation and operating expenses limitation, and estimated "non-recurring" (single-time) obligations are excluded. By using obligations rather than expenditures, prior year costs included in the cost-based CDR are stripped away, and obligations made on behalf of the current year's workload but not yet expensed are included. The cost center percentages that were calculated by service chiefs for the medical programs in the (expenditure-based) CDR are applied to these more precisely defined workload-related obligations to derive patient costs.

The Obligation-based CDR changes the costing basis from expenditures to a restricted portion of obligations. The manner in which workload is accumulated for use in RPM also differs from that used in the current CDR. The method to derive facility-specific per diem costs for use in RPM patient costing varies depending on the location of care. For inpatient and domiciliary care, all PTF bed section file bed days of care (minus pass days; BDOC) are totaled for each facility each fiscal year, aggregated to the bed section categories used in the CDR. (That is, for example, all surgical bed sections except intensive care are included in one bed section category. See the explanation of Cost Distribution Accounts in Chapter Three.) Costs per BDOC for each category are computed by dividing total costs in each Obligation-based CDR account by the total BDOC derived from the PTF. Adjustments are made to the per diems for care both to AIDS patients (the special medical account, 9010, and patients in the AIDS registry are subtracted) and to PTSD patients in special inpatient units.⁴¹ For nursing home care, a

⁴⁰ As noted above (Chapter 1), the CALM system does not retain the distinction between recurring (ongoing) and non-recurring (single-time) allocations that is made in the AACS. For RPM purposes, the assumption is made that all non-recurring allocations result in non-recurring obligations and expenditures within CALM. Thus, the amounts of non-recurring Medical Care Appropriation allocations are subtracted from the total prior to the patient costing process.

⁴¹ See Chapter 5, p. 5, Department of Veterans Affairs, Veterans Health Administration, Resource Planning and Management Handbook, 2nd Edition: FY93 Training Manual, April, 1993, for the "hybrid methodology" used.

cost per "weighted day" is computed based on patients' RUG II scores. Regular outpatient care is computed in the same manner as the cost-based CDR, using the Outpatient Care file (OPC) with the Obligation-based total costs; an adjustment for AIDS patients is made from the special medical account 9011. Only two types of home programs have patient-specific workload information: Hospital Based Home Care (HBHC) and Home Dialysis. HBHC uses the OPC stop 170 and the Obligation-based CDR account 5110, which includes both direct and indirect costs. Home dialysis uses data collected by the Boston Development Center from participating VAs. All remaining home care program costs are included in "miscellaneous overhead." (Please note that this information is based on the April, 1993 training manual that included the preliminary rules that were applied to the FY94 Target Allowances to facilities. Changes are made for FY95 calculations.)

Besides location of care, RPM assigns costs on per-prescription and per-procedure bases when patient utilization is calculated. Outpatient pharmacy uses the costs distributed to the obligation-based CDR account 2613, Pharmacy. Outpatients are grouped into a utilization and age group, and an estimated number of prescriptions per visit (from a 1986 national VA study of outpatient pharmacies) is used to estimate pharmacy workload. A facility cost per prescription is derived. Operating room procedures are assigned a relative value unit, representing the expected national cost per procedure, for each of over 2000 ICD-9-CM procedure codes. Each procedure in the PTF Surgery file is multiplied by its corresponding relative value, then totaled for the facility; the Operating Room or Open Heart Surgery CDR account dollars are used to calculate cost per relative value unit. Non-operating room procedures whose VA frequency is greater than 5000 (or, from FY93 on, whose total relative value units are greater than 5000) are likewise assigned a relative value unit, in this case using HCFA-based Current Procedural Terminology (CPT) national relative value units mapped to ICD-9-CM procedure codes. There is no CDR account for procedures and thus the HCFA conversion factor dollar amount is used to assign cost, and this cost is subtracted from the corresponding services at the facility.

Transplant costs come from special funding to designated VAs; these obligated funds are divided by the number of transplant procedures performed during the fiscal year. To balance the CDR, these costs are subtracted from the cost distribution accounts of the corresponding service and operating room.

Virtually all ambulatory care costing will use the HCFA CPT national relative value units when VAMCs are required to do CPT coding for all outpatient visits (expected in FY95),⁴² Currently, that is the method used for all mandated CPT codes (about 1200 relatively expensive procedures that VAMCs have been expected to code and transmit for the OPC file in Austin since FY91). As noted above, for non-mandated procedures, the cost per clinic stop is calculated using the obligation-based CDR. To obtain better cost discrimination between patients, however, the RPM procedures take advantage of the fact that some VAMCs supply CPT codes for all patient visits. When that is the case, while the overall reimbursement to the facility remains unchanged, patient-level costs are re-distributed. The clinic stop cost is reduced 50% (i.e., all patients get a reimbursement amount of 50% of the cost per clinic stop for that facility), and added to that is 50% of the HCFA national relative value units for that procedure.

Trainee, education, research, and indirect costs are distributed to patients on a per diem or per clinic stop basis in the same manner as described in Chapter 4, CDR (i.e., at the aggregated level of the 7 major medical categories), but using the Obligation-based CDR with, for inpatients, PTF rather than AMIS patient workload data. Similarly, VA-reimbursed inpatient care in non-VA facilities is calculated in the same manner as described in Chapter 4, CDR, but using the Obligation-based CDR with PTF rather than AMIS patient workload data. Both cost and workload of outpatient VA-reimbursed care from other providers are drawn from the VA's fee-basis files. Certain non-VA inpatient and outpatient care cannot be linked to specific patients; costs of these programs are made part of "miscellaneous overhead." Miscellaneous overhead is distributed in a separate part of the facility's allocation (Target Allowance) based on total workload. Refer to the RPM Handbook (available from your Fiscal Office) for further detail on this and other technical adjustments to RPM costs.

Once these refined unit costs are derived for each facility for a given fiscal year, per-patient costs can be calculated. Each unique VA patient's utilization and cost is calculated, both within and across facilities. Nationwide utilization is used to determine

⁴² HCFA does not calculate values for dental procedures and thus BDC calculates these relative value units based on a weighted average of all procedures

the patient category, but facility-specific information is retained so that each facility retains its own cost credit for the share of patient care it provides.

Pro-Rated Persons (PRPs)

Data on patient care from Fiscal Year 1988 (FY88) to the immediate past Fiscal Year are being used to project per-facility costs for each patient category in future years. The concept of the pro-rated person (PRP) is employed in RPM because a patient may be treated in more than one facility during the course of the year. In order to allocate resources, it is necessary to determine the portion of care delivered to a patient by each facility involved. Each facility in which a patient received service retains its own cost credit for the share of care it provided to each patient by calculating prorated persons which are based solely on cost: each unique patient's facility-specific health care cost is divided by his or her total national health care cost for the fiscal year. (In FY91, 88% of all patients received care from only one VAMC⁴³ and thus the facility's PRP for those patients is 1.0, i.e., one facility receives all the cost credit for providing care to that patient.) Basing costs on total costs of care per patient in all locations and across VAMC facilities is expected to encourage use of outpatient and other less costly forms of service, while at the same time allowing for clinically-appropriate long hospital stays. The PRPs for each facility are totaled by patient sub-category within age groups for each fiscal year. These are multiplied by the "National Standard Work" unit for the sub-category to derive the Facility Work (FACWORK) Units for each sub-category. The National Standard Work unit is a relative value unit for the cost of care for a given patient sub-category nationwide for each specific year. The "average" value of care is taken to be 1.0, with each sub-category computed relative to that. For example, for FY91, End Stage Renal Disease was over 12 times more costly to treat than average, and was given a National Standard Work unit value of 12.313. Likewise, patients in the Non Bed Care category were only a sixth as costly as average and have a National Standard Work value of 0.166 in FY91.

The FACWORKs for each sub-category are then totaled for each facility to derive a facility FACWORK, the casemix-adjusted degree of workload intensity which is used

⁴³ RPM Handbook, 1993, Chapter 6, p. 6

to determine future funding levels. For RPM, workload intensity refers to cost differences for treating various groups of patients. Following that, an average cost per facility work unit is determined by dividing the facility's total RPM cost by its total FACWORK.

Workload Projections

In order to calculate the RPM portions of each facility's Target Allowance, workload forecasts are made for two years for resource funding, three years for budget formulation, and eight years for the strategic planning cycle. Five different projection methodologies were employed for FY93; a decision about which of the five to use was made for each patient category and subgroup by a VHA Policy Group.⁴⁴ The sub-category's projected workload for each facility for the 2, 3, and 8 year projections is multiplied by its National Standard Work unit, then applied to each facility's average cost per work unit to derive projected facility RPM cost. Marginal cost adjustments are made for declining or increasing workload. Inflation is added to that figure; one inflation index being considered, an adaptation of the HCFA Hospital Input Price Index for VAMCs, is presented in Chapter 11 of the RPM Handbook, April, 1993.

The population-based forecasting uses age-specific veteran population changes and VA's Distributed Population Planning Bases (DPPB), which are based on actual VAMC usage over a 3-year period for four patient categories: psychiatric, general medicine and surgery, ambulatory, and nursing home care. The psychiatric DPPB is used for the Chronic Mental Illness population and some Clinical Patient Groups; general medicine and surgery is used for the Transplant population, the Restorative and Supportive Care population, and the remaining Clinical Patient Groups; ambulatory is used for HIV, Dialysis, and Non-bed Care populations; and nursing home care is used for the Long Term Care population. Use rates are calculated by dividing total VAMC

⁴⁴ Only the first two methodologies are mentioned in the April, 1993 RPM Handbook. The three remaining methodologies were reported in a regional RPM training conference attended by the first author in May, 1993. They were being employed in the budget process for FY94 so are outlined here.

patients by the facility's DPPB population; this is trended by linear regression to find the best-fit line. The decision about a clear trend is not statistical but based on the consistency of the change in use rate: the trend line is used if there is either a consistent decline or a consistent increase in 3 of the four intervals, otherwise the weighted average is used. Once the projected use rate is set, workload is determined by multiplying that use rate times the veteran population from each DPPB.

Bayesian-based forecasting combines best-fit lines for both facility and Hospital Group (facilities currently are placed into 6 groups depending on location, size, university affiliation, and type of care; see Chapter 3). This reduces the number of erratic predictions often found for facility-based projections due to the small size of some of the age-specific patient categories for any given facility by weighting group-averaged data when there is large variance across years at the facility level.

A third projection methodology is simply an average of population-based and Bayesian projections.

The fourth projection methodology was used for the majority of the RPM categories in the FY94 budgeting process; however it would appear to be less useful for budget formulation and strategic planning because it is not a straight-line projection algorithm. Rate-based forecasting projects based on weighted workload in the past 3 years. For example: $FY93 = FY92 + 1/4 (FY92 - FY91) + 1/6 (FY91 - FY90) + 1/8 (FY92 - FY90)$. This method avoids the large shifts between years that is apparent with other methodologies.

The fifth and final projection method used was to manually set the workload, which was employed in two age-specific subcategories in the FY94 budgeting process because no other method could be justified.

Choice of the best methodology for workload projection is made at the 49-sub-category nationwide level, and it is recognized that this might not apply to regions or to local facilities. A process has been implemented whereby local facilities and regions can challenge its use for them, based not only on the best-fit line but on consistency with known funding policies, estimation of resource impact, and consistency with recent workload.

RPM is currently being used in the budget implementation process, distributing the Congressional Appropriation among facilities based upon projected costs and

workload. In future years, RPM will be used in national budget formulation and strategic planning processes as well. This will be facilitated by a new development, Event Driven Reporting, in which admission, discharge, transfer, and other workload data for individual patients nationwide is transmitted to a central location on the day it is entered into the local database. When RPM does not need to rely upon the PTF data from patient discharges, it can be used in strategic planning, adjusting and modifying allocations to facilities during the course of the budget year if appropriate.

The Boston Development Center (BDC) has recently made available the annualized costs of care for unique patients, upon which it bases its projections. It is available at the Austin Automation Center (AAC) in a still-evolving menu, KLFMENU, constructed by Kathy Frisbee of BDC and Dennis Gubler of the Tampa VAMC to aid local facility fiscal services and planners in working with the new system. We do not cover its file structure, as you are advised to follow the menu instructions. (It would be well to speak with BDC about its accuracy when you use it, as well. At this time, we are told that the files may not have been finalized.)

RPM Use of the CDR and CALM

The developers of RPM have attempted to refine the costing process from that used in the CDR so that it is more closely linked to appropriations. For budgeting, the interest is in only the Medical Care Appropriation and the operating expenses limitation. The CALM 830 expenditures used by the CDR could not be used because all expenses under an appropriation are grouped together. As a result, developers turned to creation of an "obligation-based CDR" using obligation data as found in CALM 887, so that funds used for costing would be restricted to those within the Medical Care Appropriation and operating expenses limitation. Personnel obligations come directly from PAID, rather than from CALM obligations; as a result they maintain PAID's limitation to a single cost center per employee, not corrected by CALM transactions. However, RPM still relies upon the percentage distributions by cost center service chiefs that are based on CALM 830 total expenditures with corrections made to correct for PAID inflexibility. As in RAM, the process uses average unit costs based upon estimated distributions to medical care programs; in RPM, virtually all medical care cost distribution accounts are used, not RAM's four major medical care categories. These should be considered unvalidated data;

if you plan to use RPM data, we urge that concurrent validation take place prior to reliance on the results.

Decision Support System (DSS)

DSS is a system to provide for patient-specific cost accounting and patient-centered management information. A number of pilot systems were evaluated (DMMS/DSS Evaluation Committee, June 1993) and the Transitions Systems, Inc. (TSI) decision support system, piloted at the Brockton/West Roxbury VAMC, was chosen for national implementation. This system allows for the creation of patient-specific databases drawing from the workload and expenditure information in the local DHCP and nationwide Austin databases. It promises improvement over the current costing databases in exactly tracking what procedures and services each individual patient receives and therefore being able to produce itemized bills for services received. Thus the DSS can significantly improve the specificity of the VA's workload and cost accounting databases. Implementation of the TSI system at local facilities is now being piloted at ten sites, and is supposed to be fully phased in within the next three years. A useful summary of the system, and its anticipated impact on RPM, appeared in the June, 1994, BDC NewsLine, available in VAMC libraries.

To accomplish patient-specific costing, VA policy decisions to standardize its business practices are being made. These decisions include developing procedures to estimate costs of "products," e.g., individual procedures, tests, prescriptions, and units of care, within "production units," e.g., operating rooms, hospital wards, clinics, pharmacy, physical therapy, laboratories, and so forth. In addition, these costs and products must be linked to the individual patient record. VA will need to formulate and track its budgets at a much lower level of organization than the cost center (such as creating sub-cost centers within each cost center for each ward or clinic), and allocate staffing and other expenditures much more precisely to sub-cost centers. It is anticipated that a longitudinal record will be created for each patient that includes both resource utilization and clinical information, enabling evaluation of patterns of care and their associated resource consumption and costs.

It is too early to say what kind of impact this will have on the current systems of patient costing, resource allocation, or planning. It is anticipated that DSS will greatly improve RPM's information foundation by providing more accurate information in the form of a patient-specific cost accrual system. It will help local management to understand the cost of care and will be useful for fixing more accurate, itemized charges on the local level. Current methods are discussed below.

Cost Recovery From Patients, Insurers, And Sharing Agreements

Patients are charged for care received whenever medical services are for humanitarian emergency treatment, they are later determined to be ineligible, and so forth. A recent initiative, the Medical Care Cost Recovery program (MCCR), seeks to recover costs for non-service connected conditions of insured veterans from their insurance carriers. The money collected through this endeavor goes to the U.S. Treasury; VA currently retains only its administrative costs, i.e., personnel and other costs for identification, billing, and collection. The rates used for these charges are established on a nationwide basis and used by each facility in billing for care, projecting for the current year based on prior year actual rates plus the budgeted percentage increase (see M-1, Part I, Chapter 15). The CDR nationwide figures are used to estimate these rates. Third party insurers can use this rate or, if it is above prevailing rates they pay for comparable care to other health facilities in the same geographic area, can reimburse at this usual and customary rate. Because the CDR has average costs, VA is under-reimbursed for relatively expensive care.

Charges for "sharing agreements" with other facilities are determined by the local facility providing the medical resource and negotiated with the other organization(s) in need of these services. For medical resources involving per diem rates, the CDR is relied upon. For medical resources in the form of tests or procedures, a guideline for costing is set forth in MP-4, Part V, Chapter 6, Section I (available online at Austin; see Chapter 1 above). Since the latter are not available through the CDR, charges are developed by analyzing the supplies and personnel time needed to undertake the particular test or

procedure that is part of the agreement, and adding depreciation, indirect costs, and unfunded interest and retirement benefits. The purpose is to provide for the recovery of the full costs incurred by the VAMC in providing these services.

In conclusion, this chapter has described the manner in which VA costing data are used for resource allocation, planning, and budgeting, and how development of patient charges depends upon the nationwide databases. Not included here is the planning at the local facility and regional level, which often involves supplementary procedures that will address local needs. It is clear that VA is relying upon the cost distribution estimates made by service chiefs at local facilities, i.e., the CDR cost estimates, for policy, budgeting, and patient charge decisions. We discussed the quality of the CDR cost estimates in Chapter 3, suggesting that health services researchers view them as unvalidated data. There is a large magnitude of error found in multi-site local studies. In some of the processes described above, nationwide CDR figures are used. However, there is no evidence that the errors we found on the local level will "average out" at the national level. The nationwide figures used for these policy and resource allocation decisions also need to be viewed as unvalidated data. We do not recommend their use without concurrent validation. In the next chapter, we suggest some ways to use VA costing data that do not depend upon unvalidated CDR data.

Chapter 6. Using VA Nationwide Costing Data

Introduction

This chapter will provide you with suggestions and ideas about various ways in which VA nationwide data can be used in cost analyses. Our examples are given both to clarify our presentation of how to examine and use the data and to provide you with SAS shells for analyses similar to these that you might want to undertake.⁴⁵ Like Chapko, Ehreth, and Hedrick,⁴⁶ we do not intend to advocate a given cost perspective (for example, society, Veterans Administration, or patient), to argue for inclusion or exclusion of specific health services in a given cost analysis, or to exhaustively describe measurement of health services utilization. Nor do we discuss or argue the merits of cost benefit analysis, cost effectiveness analysis, or cost outcome analysis. We focus strictly on estimating costs of VA medical care services from the available cost accounting and cost distribution databases.

As you are aware, the data available are not patient-specific, although VA calculates estimated average costs per unit of service for each medical care program. Furthermore, we have noted that the quality of some of the data is questionable. We recommend that the Cost Distribution Report's (CDR) "unit cost" not be used in research unless you can demonstrate convergent validity for the data from other data sources. Nevertheless, it is possible to use the data for some cost effectiveness analyses and outcomes research, such as determining the average cost for patients receiving a mix of services within a clinical program. In this chapter, we focus on major levels of data aggregation above the patient-specific costing level that are available in VA nationwide costing files which may be appropriate for analyses.

⁴⁵ For a more general introduction to using SAS at Austin, see Volume I, Chapter 4

⁴⁶ Chapko, M.K., J.L. Ehreth, and S. Hedrick, "Methods of Determining the Cost of Health Care in the Department of Veterans Affairs Medical Centers and Other Non Priced Systems". Evaluation and the Health Professions, 1991. This article describes and evaluates four options for determining the cost of care within VA: measuring input costs, using the VA reimbursement system, using charges from a surrogate health care facility, and using the CDR.

Brief reminder of what is in each database:

To review the data files, CALM 887 records commitments to use funds (i.e., obligations), CALM 830 records actual expenditures (costs), and the CDR gives the estimated distribution of the actual costs across major patient care categories. An additional file, CALM 820, which lists individual fiscal transactions, will be introduced at the end of this chapter.

First create SAS files:

None of the fiscal files are stored by Austin in SAS format. Transforming the files into SAS data sets is the first step before any processing can be done. Generic shells for this are included in the RMTPRD.HSR.COSTSHEL library as (SAS887), (SAS830), (SASCDRD), and (SASCDRJ). More specific shells will be presented as appropriate with the ensuing examples. Remember, data for the full fiscal year is available in the September files; you should not combine monthly files to get fiscal year totals.

As mentioned in Chapters 2 and 3, Austin is committed to storing CALM files only for the three most recent years and CDR files for five years. To ensure the future availability of these files to researchers, we have created SAS data sets for CALM 830 and CALM 887 for fiscal years 88 through 90. (We will add files to these in future years.) These files are saved as RMTPRD.HSR.CLM830.SEPyy and RMTPRD.HSR.CLM887.SEPyy. Be cautious when comparing across years as control points, cost distribution accounts, et cetera may change from year to year.

Examples of Using the Cost Databases

Here we present examples of analyses that have been useful tools for us in using the data sets in appropriate ways. Our experience has been primarily with personnel costing and thus our examples focus on these. We also mention limitations of the data bases and some approaches to data validation. Specifically, we demonstrate: how to find average FTEE costs for different types of personnel (using CALM830); how to estimate average costs per day (using the CDR); how to find obligations using CALM 887; comparing CALM 830, CALM 887, and CDR data; and how to find reported FTEE costs

for a program as well as methods for resolving discrepancies when the expected costs are known. The latter discussion includes an introduction to the CALM daily transaction file, CALM820.

VA Average Salary and Benefits Costs (830)

Although total FTEE costs may be obtained from several databases, we use CALM 830, which includes a variable for number of hours worked (Fiscal Year Hours to Date, HRSFYTD).⁴⁷ (While the CDR includes FTEE information, the CDR information is less precise; see Chapter Three.) Report 830 does not include the Control Point or Cost Distribution Account variables so we cannot get program-level information. However, it does allow us to find average FTEE costs for a given sub-account or cost center, for an individual facility or nationwide.⁴⁸

Since personnel costs are often the major cost involved for a given program, knowledge of average FTEE costs associated with job classifications can be useful. First we will simply find national FTEE averages for all personnel sub-accounts. Then we will compare station FTEE cost averages, exploring a few possible reasons for discrepancies from the national averages. Finally, we discuss selecting only certain cost centers to find averages that are most representative of what you are studying. As discussed below, FTEE cost estimates for a particular program or station may be improved by the selection of particular stations and cost centers in the FTEE cost estimation shell.

There are approximately 70 different sub-accounts in CALM representing job categories. Sub-accounts occasionally contain diverse occupations with a range of salaries, so that average FTEE costs for a particular occupation cannot always be obtained from sub-account information. For example, as we examined substance abuse enhancement funds, we found that Sub-account 1001 (Administrative Personnel, Non-Clerical) has been used for program coordinators and managers, program assistants, and vocational rehabilitation specialists.

⁴⁷ As discussed in Chapter 2, personnel may only be costed to one cost center and sub-account. If an employee should be costed to more than one, costs associated with those employees are transferred in CALM 830. However, we have found that the associated FTEE for those employees is not transferred. Therefore, the average salaries may reflect an unknown amount of error (corrected AMTFYTD / uncorrected FTEE).

⁴⁸ It should be noted that these average FTEE costs are not only employees' base pay, but premium pay and benefits as well, i.e., the total cost to the government for a given employee.

Finding national VA average FTEE costs: Runfile: RMTPRD.HSR.COSTSHEL (SALARY).

To obtain estimates of national VA FTEE (salary and benefit) averages by sub-account, we use CALM 830 because it includes employee hours worked. First select for the occupational sub-accounts, section 1 (to avoid double counting), and VA Medical Centers. (CALM also includes data on regional offices, VBA, etcetera). This gives us the relevant records from CALM 830.

```
DATA ONE;

    SET IN1.SEP92;

    WHERE (SUBACCT > 1000 AND SUBACCT < 1100)

        AND SECTION=1

        AND (STA3N IN (359,363,459,463,752,756,757,758)

            OR (STA3N >= 402 AND STA3N <= 695));
```

The "number of employees" is expressed as total FTEE (Full-Time Employee Equivalent). CALM does not report number of employees, but it does supply the number of hours worked (HRSFYTD); this includes paid leave days and holidays. FTEE is calculated by dividing the number of hours worked (HRSFYTD) by the total number of working hours available within a given time period (including paid leave days and holidays). For example, an employee who works half time (20 hours per week) will work 40 hours out of a possible 80 hours in a two-week pay period. This person's staff time is 0.5 FTEE (40 hrs/80 hours). Six such half-time workers would be equivalent to 3.0 FTEE, for example.

To calculate year-end FTEE, the number of work hours (HRSFYTD) is divided by the total number of hours available in the Fiscal Year: In FY92, there were 2,096 total hours. (Because the number of work days in the Fiscal Year will vary depending on pay

period dates and leap years, it is advisable to obtain total work hours from your local Fiscal Service.)⁴⁹

```
FTEE=HRSFYTD/2096;
```

Next, sum the amount spent (AMTFYTD) and the FTEE for each sub-account.

```
PROC SUMMARY DATA=ONE;

    CLASS SUBACCT;

    VAR AMTFYTD FTEE;

    OUTPUT OUT=BYSUBACT SUM=;
```

Then find the average FTEE cost by dividing the total amount obligated for the fiscal year by the number of FTEE for the year. Finally, we print the results. These could also be saved to a permanent data set for later processing. (Reminder: As discussed in Chapter Two, there may be database errors such as negative balances or logical inconsistencies such as HRSFYTD totaling 0 but AMTFYTD showing a positive balance.)

```
DATA AVERAGE;

    SET BYSUBACT;

    IF FTEE NE 0 THEN AVGSAL=AMTFYTD/FTEE;

PROC PRINT;

    VAR SUBACCT AVGSAL AMTFYTD FTEE;
```

Comparing station FTEE cost averages to national FTEE cost averages: Runfile: RMTPRD.HSR.COSTSHEL(STATNSAL).

A researcher may wish to examine costs at one station, one region, or at several stations that have a particular VA program. Station FTEE cost averages may vary because of locality pay, regional differences in specialty pay, average GS level, or a small

⁴⁹ Number of regular working hours: FY90 -- 2080; FY91 -- 2088; FY92 -- 2096; FY93 -- 2096.

number of employees within a particular occupational sub-account. In addition, the effect of database errors such as negative hours or negative costs is greater when dealing with a small sample. Some of these factors will be illustrated in the example that follows, which demonstrates comparison of FTEE cost averages at one station (an urban VAMC) with national averages.

To simplify this example, we select for a limited number of sub-accounts: clerical, pharmacists, chemists et al, and RNs. In the first section, we calculate FTEE cost averages as above for these sub-accounts and also look for negative (or zero) values for AMTFYTD and HRSFYTD (not shown).

```

DATA URBANVA;

    SET IN1.SEP92;

    WHERE SUBACCT IN (1002,1024,1039,1061) AND SECTION=1

        AND STA3N=XXX; .....*** XXX = station number***;

    FTEE=HRSFYTD/2096;

PROC SUMMARY DATA=URBANVA;

    CLASS SUBACCT;

    VAR AMTFYTD FTEE;

    OUTPUT OUT=VA_BYSUB SUM=;

DATA VA_AVE;

    SET VA_BYSUB;

    IF FTEE NE 0 THEN AVGSAL=AMTFYTD/FTEE;

PROC PRINT;

    VAR SUBACCT _FREQ_ AMTFYTD FTEE AVGSAL;

    FORMAT AMTFYTD DOLLAR20. FTEE COMMA15.2

        AVGSAL DOLLAR15.2;

```

The first two columns of Table 1 show that the sub-account averages for this VAMC are consistently higher than our previously calculated national averages. The researcher

must consider whether or not there are any special circumstances to explain this. First, we look at the "negative or zero" records and find that one clerical sub-account has a negative AMTFYTD, however it is only 1.2% of the total costs in this sub-account. None of the other sub-accounts have any obvious database errors. Another factor to consider is that certain urban hospitals have been granted an 8% geographical pay adjustment. This applies to nearly all sub-accounts; while it does not apply to registered nurses, perhaps nurses at this station receive higher specialty pay because of the expensive area.⁵⁰

Table 1. Average VAMC FTEE costs, using all Cost Centers

Sub-account	Urban VA FTEE Cost Averages	National FTEE Cost Averages	Major Urban Areas FTEE Cost Averages
1002 Clerical	\$27,615	\$25,360	\$27,654
1024 Pharmacy	\$68,471	\$59,861	\$66,519
1039 Chemists et al	\$72,035	\$56,233	\$60,587
1061 Registered Nurses	\$69,171	\$54,910	\$63,699

In the second section of RMTPRD.HSR.COSTSHEL(STATNSAL), we select VAMCs in the 3 major urban areas which received the 8% geographical pay adjustment and find the average FTEE costs at these stations. Column 3 shows these results, which are closer to the Urban VA FTEE costs, especially for clerical and pharmacy sub-accounts.

The Urban VA average FTEE cost for chemists et al is still substantially higher. There were only 7.0 FTEE in this sub-account; the FTEE cost difference could be due to the small sample size. Further analyses might reveal other reasons for FTEE cost differentials. For example, this station could have more experienced chemists who would therefore be at higher GS levels or steps.

⁵⁰ As of 4/7/91, RN wages are set based on an average of those in other local hospitals

For program planning and some research purposes, you will probably choose to calculate averages based on costs in your local VAMC, particularly if you are in one of the "locality pay" medical centers or are working with an occupational category, such as nursing, for which salaries are based upon local norms. Local FTEE cost averages can differ substantially from nationwide estimates in those sub-accounts with few FTEE at the local level. Use of nationwide FTEE cost figures might be more appropriate in a study estimating marginal costs, both because they would be more generalizable and because the larger number of employees in the occupational category will make the estimate more stable.

Selecting only relevant cost centers

In the preceding examples, we calculated FTEE cost averages across all Cost Centers. The different Cost Centers may produce varying average FTEE costs. In some cases, the difference may be because of sample size or because some Cost Centers may be skewed towards higher GS levels than others. There may also be some predictable differences. Specialists in many areas often receive higher than average salaries. For example, the national FTEE cost average for Physicians in the Surgical Cost Center (\$148,456) exceeds that for Physicians in all Cost Centers (\$137,295).

Therefore, when calculating average FTEE cost or other averages, you may wish to select only certain cost centers to better represent personnel or other expenditures within the specific cost centers relevant to your program. Facility-wide sub-account information groups together costs from all programs, whereas you may know that your program does not include some cost center service areas that have widely divergent costs. In some analyses of substance abuse program enhancements, for example, we select the four cost centers which are the major contributors to program costs: Nursing, Psychology, Social Work, and Psychiatry.

One use of FTEE cost averages: Average FTEE cost may be used to calculate the marginal costs for treatment of a given clinical complication, such as infection during an individual patient stay, when average input cost is appropriate. For example, you might want to examine the additional resource use for the treatment of infections after surgery. After gathering data on the amount of extra time nursing personnel spent with patients who had infections, extra staff hours per patient per episode could be calculated as a

percentage of FTEE. The associated cost of this FTEE then would be determined in the manner described above. Unfortunately, costs of the remaining resources used for infections -- additional procedures, antibiotics, and other materials -- cannot be derived from input costs in the CALM 830 because they are grouped into sub-accounts that cover so many types of costs that they cannot be averaged or otherwise manipulated to provide a cost estimate.

VA Estimated Average Costs Per Unit Of Service

To determine the FTEE data for the CDR, Service Chiefs apportion how many hours they estimate that members of their service spent in different activities (see Chapter Four). For example, the Chief of Nursing Services may decide that 50% of the nursing FTEE was dedicated to medicine, 30% to surgery, and 20% to mental health. They are not required to keep actual records or documentation supporting these figures, so the FTEE data in the CDR must be considered an estimate. This is also true of the PSCOST, OTHCOST, and TOTCOST variables in the CDR.

Data on inpatient workload (i.e., the number of inpatient days in a medical unit) is from AMIS. In recent years, AMIS data has been calculated from the DHCP and is more congruent with data in the PTF (see Chapter Three). However, there are still meaningful sources of error. For example, costs may be allocated by service chiefs to account numbers 1311 (Alcohol Dependence Treatment -- Inpatient) and 1312 (Drug Dependence Treatment -- Inpatient) while all the related workload is allocated by AMIS to 1313 (Substance Abuse Treatment -- Inpatient). The workload in 1311 and 1312 would be zero while the costs in 1313 would be zero. Unfortunately, you cannot correct this by combining data from the three sub-accounts because the CDR drops all workload data for any accounts with zero costs. (However, accounts with costs but no workload are not dropped. Therefore, you would find costs for substance abuse treatment, but no workload.) Thus, CDR data should be carefully checked before using the results of any analysis.⁵¹

⁵¹ Accounts 1311-1313 were combined beginning in FY93, so that particular source of error no longer occurs. Data from FY89 to FY92, however, contain errors. Other accounts may remain similarly affected.

Inpatient workload ultimately is reflected in the Patient Treatment File (PTF). Total inpatient units for a station on the CDR can be compared to total bed days for the fiscal year in the PTF for a rough check on the figures. (Since the CDR uses AMIS monthly bed counts, and the PTF is generated only at patient discharge, the correspondence will not be exact. Also, if you are interested in workload at the bed section level, use the PLDISCH variable in the PTF, available from FY91 to present, to more closely match AMIS.) If there is a significant discrepancy, it could be a result of the process mentioned above of dropping workload with no associated costs.

Preparing the CDR to estimate unit costs for concurrent validation: Runfile: RMTPRD.HSR.COSTSHEL(USECDR1).

We will examine CDR substance abuse data for a single station in this section and then compare it with CALM data in subsequent sections. The station, Smalltown VA, has a new substance abuse outpatient program funded by the substance abuse enhancement. Information on this station was collected as part of the annual evaluation of Substance Abuse Enhancement Programs conducted by the Program Evaluation and Resource Center (PERC), located at the Palo Alto VAMC.⁵² Prior to the enhancement, it had no substance abuse program. Therefore, we know that all the costs and units for the outpatient accounts 2314 (alcohol), 2315 (drug), and 2316 (substance abuse) are for this new program. (No inpatient substance abuse accounts are used by this station in FY92.)

When you are working with a new data set, it is always a good idea to familiarize yourself with the data. First, we print all CDR variables and observations for the substance abuse accounts at Smalltown VA. Selected variables for FY92 are given in Table 2.

⁵² Survey methods and results are described in Swindle, R.W., Greenbaum, M.A., and Moos, R.H. Substance Abuse Enhancement Programs: Third Year Evaluation, Program Evaluation and Resource Center and HSR&D, 1993. For purposes of illustration, certain analyses in this chapter may differ from those actually used in the evaluation

Table 2. Sample of CDR Substance Abuse Account Data for Smalltown VA

ACCTNO	COSTCTR	CCNAME	FTE	TOTCOST	UNITS
2316.00	203	psychiatry	2.51	143,966	1596
2316.00	221	social work	0.03	1,179	1596
2316.00	223	laboratory	0.00	187	1596
2316.00	244	chaplains	0.01	393	1596
2316.01	203	psychiatry	2.17	98,051	850
2316.01	221	social work	0.03	1,179	850

Examining this excerpt of the results, we see that UNITS is the same for all observations within a single account suffix. (Recall that for ambulatory care, the .00 suffix represents parent-station based ambulatory care, while .01 refers to care in a satellite outpatient clinic.) We can not simply sum the units to get a total. A two-step procedure is necessary to handle this correctly. First, aggregate by account. We SUM costs and FTE within each account. We can take the MEAN, MIN, or MAX of UNITS to keep the value of UNITS for each account; all three will give us the same result. Second, sum all the variables to get total costs, FTE, and UNITS. After finding the totals, divide costs and FTE by UNITS to get unit costs and unit FTEE.

PROC SUMMARY;

```

• BY ACCTNO;
• VAR FTE PSCOST OTHCOST TOTCOST UNITS;
• OUTPUT OUT=SUBTOTAL
• SUM(FTE PSCOST OTHCOST TOTCOST)= MEAN(UNITS)=;
• PROC SUMMARY DATA=SUBTOTAL;
• BY ACCTNO;
• VAR FTE PSCOST OTHCOST TOTCOST UNITS;
• OUTPUT OUT=TOTAL SUM=;
• DATA AVETOTS;
• SET TOTAL;
• AVECOST = TOTCOST / UNITS;
• AVEFTE = FTE / UNITS

```

Note that average unit costs and unit staffing can be computed only when workload units are comparable, as they are in this example where the unit of service is the

outpatient clinic stop. See the CDR Handbook, Appendix C, pp. 1-23-1-26 for the type of workload used for each CDR distribution account. Do not combine, for example, prescriptions with clinic stops, or number of times of Operating Room use with bed days of care. In addition, avoid double or triple counting. To calculate unit costs, select relevant CDR accounts between 1000 and 8999 and also select for cost centers of at least 100. Accounts less than 1000 are indirect costs totaled by cost center. Accounts greater than 9000 are for special programs; the information for these is already included in the accounts 1000-8999. Cost centers below 100 are used for totaling and reconciliation with CALM 830. If you do not select for the correct accounts, you will be double or triple counting.

We do not recommend that you use the CDR without data validation. See Table 3 in the section on Comparing Calm 830, calm887, and the CDR for a sample comparison of CDR and CALM data.

Evaluating a Special Interest Program (Calm 887 EXAMPLE)⁵³

Several programs and activities have been defined as of special interest on the national level, for example programs mandated by Congress or of special interest to VHA Central Office service managers. Two mechanisms are used to examine the costs of these programs. 1) A Specialized Control Point may be defined; local VAMCs are mandated to record obligations and expenditures for the defined program under a separate control point designation. Obligations are categorized by cost center and sub-account. 2) A Specialized Medical Program may be specified; local VAMC Service Chiefs are supposed to keep track of exact costs for each program and report them monthly or quarterly to the Fiscal Office for inclusion in a special section of the CDR. Costs and FTEE are broken down by cost center and certain specified accounts (the 9000 series).

⁵³ Note: some of the analyses in this section can also be used for programs which do not have a specialized control point or CDR account. These analyses are also appropriate for different aggregation levels. For example, in a study of physicians, account 1081 can be used. So, even if your study does not include a specialized program, this section may still be useful to you.

In the extended example below, we use a specialized Control Point because this has broader applicability. If this level of analysis is appropriate for your research question, and this is a prospective study, you might wish to consider asking your Fiscal Office to establish a control point for your program. They might be willing to do so, particularly if your research budget includes personnel funds for the Fiscal Office to carry out the extra tasks required. We suggest that before making the request, you carry out the analyses suggested below using another program that already has its own control point at your facility. In that way you can gain some understanding of how well costing might be performed with your program of interest.

We discussed in Chapters Two and Three the problems we have seen and that have been reported for control points and for specialized medical programs. In brief, we have found that facilities are inconsistent in their use of the designated specialized control points to record relevant obligations. With respect to specialized medical programs, it is widely believed that costing is less precise than the instructions for preparation would indicate because the task is too onerous and time-consuming. (As noted in Chapter Three, Service Chiefs are expected to provide highly specific estimates of actual personnel time and expenditures and supply expenditures for each specialized medical program.) As a result, we suggest that you analyze carefully your local (or multisite) situation prior to undertaking analyses using the data. Also, become familiar with the information about control points and specialized medical programs given in this volume.

For the following discussion, we will continue to use our example of Smalltown VA. As mentioned above, this station's substance abuse program began with the enhancement. Additionally, there is a special control point (810) used for all substance abuse enhancement FTEE costs. Therefore, we are able to track all substance abuse program FTEE costs at Smalltown VA.

Not all of our procedures will be relevant to your situation. We present these as an example of what can be done with the databases, not as an exhaustive discussion. Hopefully, this will give you ideas that will help you in choosing your own analyses.

Finding obligations using CALM 887 control point data : Runfile:
RMTPRD.HSR.COSTSHEL(USE887SA).

CALM 887 contains the control point variable that can be used to distinguish obligations for specialized programs. (Although it records obligations rather than actual expenditures, adjustments and corrections are made so that end of year obligations should match expenditures.) We select for Control Point 810 (Substance Abuse Enhancement Personal Services) at Smalltown VA and find FY92 obligations by sub-account. Results are included in the next section.

```
• PROC SUMMARY;  
• WHERE STA3N=XXX AND CNTLPT=810;  
• CLASS SUBACCT;  
• VAR FYDBL;  
• OUTPUT OUT=ALL SUM=;  
• .PROC PRINT;
```

Comparing CALM 830, CALM 887, and the CDR

Runfile: RMTPRD.HSR.COSTSHEL(COMPAR1). Now that we have looked at the databases individually, it is useful to compare across them to identify commonalities and differences. The shell COMPAR1 sums CALM 830, CALM 887, and CDR data at different levels. Because the SAS code is lengthy, we include it at the end of this chapter rather than in the text. The program primarily summarizes the data in the different files after selecting for certain records (e.g., the psychiatry cost center) at the Smalltown VA. The results are summarized in Table 3.

Table 3. Smalltown VA FTEE Cost Information

	CALM 830 Expenditures*	CALM 887 Obligations*	CDR Detail Costs**
Total Personal Services	\$22,739,383	\$22,756,154	\$22,739,383
Cost Center 203: Psychiatry	\$506,729	\$506,729	\$506,729
Sub-accounts 1081 and 1082: Physicians	\$4,099,344	\$4,099,344	***\$3,942,470
Control Point 810: SA Enhancement Personnel	N/A	\$209,427	N/A
Personal Service Costs in all CDR SA Accounts	N/A	N/A	\$221,847
Cost Center 203 for Substance Abuse (CP 810 in 887, SA accounts in CDR)	N/A	\$209,427	\$221,847
Sub-accounts 1081 and 1082 for S.A. (CP 810 in 887, SA accounts in CDR)	N/A	\$85,195	***\$63,358

- Selecting for SUBACCT \geq 1000 and SUBACCT $<$ 1100
- *Selecting for ACCTNO \geq 1000 and ACCTNO $<$ 9000 and COSTCTR \geq 100
- **Sub-account data are found in the CDR Jurisdictional file and not in the CDR Detail file

As you can see, these station totals are close across the three data sets. Figures for the psychiatry cost center are identical and those for the Physician sub-account are similar for

this station. (CDR data includes only the direct medical care at VA facilities. When only the 200 level cost centers are selected from CALM 830 or 887 files, the figures for the physician sub-accounts equal the figures in the CDR.) The totals for the substance abuse programs are also comparable. Control Point 810 includes all Personal Service obligations for the Substance Abuse Enhancement program at Smalltown VA, which is equivalent to the Substance Abuse CDR accounts. (As mentioned before, there is no other substance abuse program at this station.) However, notice that at the finer level of detail in the last two rows of Table 3, the relative discrepancy is greater than at the higher levels.

Calculating Expected FTEE Costs and Resolving Discrepancies with Costing Data

Using survey data and FTEE cost averages to calculate expected FTEE costs

If you know the actual staffing of a program, you can calculate the "expected" FTEE costs using VA FTEE cost averages. You can then compare this with actual costs as recorded in the databases and explore discrepancies. In this section, we illustrate how to find expected costs using data from Smalltown VA. Staffing information was collected as part of the annual evaluation of Substance Abuse Enhancement Programs (see above).

Finding expected costs. We asked survey respondents to report the name of enhancement program staff members, their position, FTEE, and duration of FY92 enhancement service. We then calculate annualized FTEE by multiplying an individual's FTEE by the duration of enhancement service in FY92. At Smalltown VA, for example, one full-time Addiction Therapist worked for 12 months in the enhancement program and two more Addiction Therapists together worked a total of 11 months. The first therapist's annualized FTEE is 1.0 ($1.0 * 12/12$); the second's is 0.5 ($1.0 * 6/12$); the third's is 0.42 ($1.0 * 5/12$). Together, they provided a total of 1.92 FTEE for the year (23 months/12 months). We calculate expected FTEE cost as the product of annualized FTEE and the national sub-account FTEE cost average. Table 4 shows the annualized FTEE and expected FTEE costs for this program.

Table 4. Expected FTEE Costs for Smalltown VA Substance Abuse Enhancement

Sub-account	Annualized FTEE (Survey Data)	National FTEE Cost Average	Expected FTEE Costs
1002 Clerical	2.00	\$25,360	\$50,720
1017 Addiction Therapist	1.92	\$39,950	\$76,704
1082 Physician	0.50	\$117,838	\$58,919

Comparing expected FTEE costs to CALM 887 obligations. We compare the program's expected FTEE costs with FTEE cost obligations on Control Point 810 -- the nationally standardized account for Substance Abuse Enhancement Program personal service costs. (We do not use CALM 830 because it does not include the control point variable.) Because we are interested in program FTEE costs, we will select all Cost Centers and the Personal Services sub-accounts. Expected FTEE costs are compared to actual FTEE cost obligations in Table 5.

Table 5. Actual and Expected Enhancement Program FTEE Costs at Smalltown VA

Sub-account	Expected Costs	Obligated 887 Costs	Difference*	Percent Diff**
1002 Clerical	\$50,720	\$53,774	-\$3,054	-6.0%
1017 Addiction Therapist	\$76,704	\$44,164	\$32,540	42.4%
1061 Registered Nurse	0	\$26,295	\$26,295	N/A
1082 Part-Time Physician	\$58,919	\$85,195	-\$26,276	-44.6%

- Difference = Expected Costs - Obligated Costs.
- * Percent Difference = Difference/Expected Costs.

The researcher may decide that the only tolerable difference is that between expected and actual costs in the Clerical sub-account. The apparent cost discrepancies in the three other sub-accounts may be due to the quality of the survey report, the quality of

the fiscal information, the quality of the evaluation team's interpretation or coding of survey report data or its estimate of FTEE cost averages, or other sources of error.

Exploring discrepancies. We suggest here methods for resolving these differences, realizing that other strategies may be more appropriate for a particular research task.

In this example, the most conspicuous discrepancy is in the Physician sub-account. Further inquiry revealed that the physician at Smalltown VAMC was costed by Fiscal Service at 0.625 FTEE instead of the 0.50 FTEE reported by the program coordinator. Thus, the enhancement was being charged for 0.125 FTEE which the program coordinator did not list as enhancement services. This new information reduced the difference to -16%. We also might have found that an apparent discrepancy is due merely to salaries that are plausible but much higher or lower than the average used to calculate expected totals. For example, a new program may have a predominance of new employees who are at lower GS and step levels.

The other significant differences are in the Addiction Therapist sub-account and the Registered Nurse sub-account. Reviewing the survey, we saw that one of the individuals listed as an Addiction Therapist has an R.N. degree (0.5 FTEE Service). If this person were journalized to the Registered Nurse sub-account instead of the Addiction Therapist sub-account, this would reduce the apparent discrepancies in both sub-accounts. Fiscal staff confirmed that this individual was indeed journalized to the Registered Nurse sub-account. This new information reduced the apparent discrepancy between expected and obligated costs in the Registered Nurse sub-account to \$1,161 (or a 4% difference) and in the Addiction Therapist sub-account to \$12,565 (or a 22% difference, reduced from the previous estimated 42% difference.)

Determining the corresponding sub-account for a reported position title is a common problem. Persons described as "Addiction Counselors," for example, may be journalized to the Addiction Therapist sub-account (1017), the Psychology Technician sub-account (1027), or the Other Health Technician sub-account (1031). If the Addiction Counselor functions as the Program Coordinator, the individual may be journalized instead to the Administrative Personnel Non-Clerical sub-account (sub-account 1001). To check possibilities such as this, you will probably need to call the station's Fiscal Office to determine the sub-account to which a person is journalized. The control point manager

or Fiscal staff can be very helpful here. This situation also illustrates the importance of including names of staff in your survey protocol to facilitate later identification.

Another possibility to explore is that an individual may not be costed under Personal Services, but rather, under "Contractual Services and Supplies," the 2000 series of sub-accounts. If an individual is not part of the regular staff, but is rather hired under a contract, he or she may be costed to one of these sub-accounts. In our enhancement study, we found several "missing" staff that were costed to sub-account 2581 (Contracts and Agreements with Individuals for Personal Services). Other possible sub-accounts that you may want to consider if you cannot find an expected staff member are: 2576 (Consultants and Attendings), 2579 (Scarce Medical Specialists and Contracts), 2580 (Contracts and Agreements with Institutions and Organizations), and 2587 (House Staff Contracts). In FY92, there was nearly \$900,000,000 associated with these five sub-accounts nationwide.

When obligations on a Control Point are much lower than expected in all (or most) sub-accounts, it is possible that targeted funds have been obligated on local control points other than the standardized ones established by VA Central Office. It is important to review this possibility with Fiscal officers.

If discrepancies still remain, a third CALM report, CALM 820, can be employed.

Using CALM 820 to supplement CALM 887 : Runfile:

RMTPRD.HSR.COSTSHEL(USE820).

CALM 820 is a daily and monthly aggregated file listing fiscal transactions by control point, cost center, sub-account, type of transaction, and identification label (e.g., "PP-16" is pay period 16). CALM Report 820 does not provide a cumulative total of costs; the 12 monthly files must be combined to analyze annual costs. (The runfile for this is RMTPRD.HSR.COSTSHEL(SAS820).) Payroll data from PAID are listed as "950" transactions, showing FTEE costs by sub-account and pay period. FTEE is not listed, but the number of staff processed through PAID each pay period can be estimated by counting the number and amounts of PAID transactions. CALM 820 may also be used to trace control point transfers.

At Smalltown VA, CALM 820 showed one PAID 950 transaction per pay period to the Control Point 810 Registered Nurse sub-account, supporting the idea that an enhancement staff member was journalized to that sub-account, as discussed above.

Although Fiscal Service information reduced the apparent discrepancy in the Addiction Therapist sub-account, the CALM 820 report illuminated why obligations to this sub-account are still 22% less than expected. The survey indicated that an additional full-time Addiction Therapist provided enhancement service but was not being funded by enhancement funds. This individual was not counted in our estimate of enhancement FTEE costs or FTEE. However, CALM 820 shows that in the last three pay periods of FY92, an additional Addiction Therapist received transaction 950 salary payments. This new information adds \$4,592 to actual Addiction Therapist costs and reduces the apparent discrepancy to \$7,973 (14%). Table 6 gives the final adjusted figures for Smalltown VA.

Table 6. Revised Actual and Expected Enhancement Program FTEE Costs at Smalltown VA

Sub-account	Revised Expected Costs	Revised Obligated 887 Costs	Revised Difference*	Revised Percent Diff**
1002 Clerical	\$50,720	\$53,774	-\$3,054	-6.0%
1017 Addiction Therapist	\$56,729	\$48,756	\$7,973	14.1%
1061 Registered Nurse	\$27,455	\$26,295	\$1,161	4.2%
1082 Part-Time Physician	\$73,649	\$85,195	-\$11,546	-15.7%

- Difference = Expected Costs - Obligated Costs.
- * Percent Difference = Difference/Expected Costs.

CALM Report 820 may also be used to trace unexpected "jumps" or "dips" in the pattern of obligations to a sub-account. These discontinuities often result from Control Point transfers: Because an individual's salary may be posted to only one Control Point per pay period in the PAID system, total FTEE costs that stem from both enhancement program and non-enhancement program service, for example, may appear only on the non-enhancement Control Point. FTEE costs due to enhancement program service will not appear on the enhancement Control Point unless these costs are transferred from the

non-enhancement Control Point. Transfers are recorded as "973" transactions on CALM Report 820. The 973 transaction shows the amount of money transferred (TRANSAMT) to or from a sub-account within a particular Cost Center and Control Point; it does not show the other sub-account or Control Point from which or to which the funds are transferred. The two digit status code indicates if the transfer is to the sub-account (code 10) or from the sub-account (code 12).

When costs are not transferred until near the end of the Fiscal Year it is difficult to track FTEE costs on a monthly basis. If you have not checked Report 820 for 973 transactions, large year-end obligations may be especially difficult to interpret. First, the pattern of obligations may not correspond to the continuity in staffing reported in the survey. Second, difficulties may arise, for example, when reviewing obligations during the middle of the fiscal year while transfers are not made until the end of the fiscal year. Although identification of transfers through CALM 820 are not conclusive, they may guide your interpretation of obligations.

Because both of CALM 887 and CALM 820 include the Control Point variable, it is possible to compare the costs of programs assigned to standardized Control Points, such as the Substance Abuse Enhancement Program. The correct procedure for summing CALM 820 data can be found in runfile RMTPRD.HSR.COSTSHEL(SUM820) (at the end of this chapter). When this procedure is followed (i.e., deleting accruals from October through August), CALM 820 and CALM 887 totals will be equal, since CALM 820 transactions are applied to CALM 887 report data.

Conclusion

We have examined how Austin Data Processing Center fiscal databases may be manipulated through SAS programs to obtain personal services obligations and costs and to estimate FTEE cost averages and FTEE. This information, combined with survey reports, may be used by researchers to detect apparent discrepancies between expected costs and actual obligations. Finally, we have shown apparent discrepancies between CALM Reports and the Cost Distribution Report at one station.

We do not wish to overgeneralize from the data presented here for the Urban and Smalltown VAs. However, based on our experience in applications of these databases, we offer some observations and suggestions that we hope are helpful:

1. Explore the data (print out a sample of relevant observations) to be sure you understand what is in each data base you are using.
2. Do not take anything for granted. Test all your working hypotheses.
3. Whenever possible, test database reliability by comparing variables that purport to measure similar data: for example, Personal Service costs and Personal Service obligations. The more the data converges, the more likely you have obtained information that may be used as a base against which other reports and measures are compared.
4. Check databases for error and follow up any data that seem unreliable or unlikely. Select values of variables that are most appropriate to your analysis, and compare the effects of choosing these values on your results (e.g., what differences are produced by using different combinations of Cost Centers).
5. Matching fiscal and survey data is a tricky and potentially time-consuming process. Follow-up calls to program, fiscal, and administrative staff are often necessary.
6. With experience, the fiscal database user will learn which databases are most useful for a particular problem and which questions can be answered with them.

Appendix A. VA Medical Facility (Station) Numbers and Names

VA Manual of Policies:

MP-6, Part XVI, Supplement No. 4.1

CHAPTER 7. FACILITY CODE NUM8ERS

701.01 GENERAL

a. The NPTF (New Patient Treatment File) System uses the three digit facility number contained in the latest edition of the Consolidated Address and Territorial Bulletin I-1, to identify the VA (Department of Veterans Affairs) facility having responsibility for providing and/or authorizing care and treatment. In some instances suffix modifiers are necessary to indicate specific types of care. The suffix modifiers, appended to the facility number, are shown in the Facility Listing at facilities where they apply. These suffix modifiers are:

NHC (Nursing Home Care) at VA facility	9AA
Domiciliary care at VA facility	BU

b. Several medical centers provide more than one type of care. For example, at the VA Medical Center, Milwaukee, WI, "695" would indicate hospitalization in the general hospital, "695BU" domiciliary, and "6959AA" VA NHC. At the VA Medical Center, Omaha, NE, where only hospitalization is provided, all cases are coded as "63B" without a suffix.

c. The Facility Listing also includes several military and other federal hospitals where specific bed allocations for hospitalization exist. In addition, State Homes (Domiciliary/Nursing Homes) and State Home Hospitals have been incorporated in the listing. The State Home suffix modifiers are:

State Home, domiciliary	DT, DU
State Home, NHC	9AF, 9AG, 9AH
State Home, Hospital	EL, EM

d. Where specific bed allocations do not exist, the suffix modifiers, (immediately after the authorizing facility number) will be used in identifying types of care. These suffix modifiers will not be used for those hospitals, State Homes, etc., included in the Index Listing which already have a number for the bed allocation. These suffix modifiers will be used only for beds that are not sharing space in VA facilities:

Army hospitals	CS
Navy hospitals	CY
Air Force hospitals	C4
Public Health Service hospitals	DA
Other Federal hospitals	DG
Public hospitals (State, County, etc.)	DM
Private hospitals	DS
Community Nursing Home (at VA expense)	CN

(Examples: Hospitalization or care authorized by VA Medical Center Denver, CO would be coded: At Fitzsimmons Army Hospital--"554CS". At the Colorado University Hospital (State owned)--554DM". At a private hospital in Colorado Springs--"55DS". A patient admitted to VA Medical Center Denver from Fitzsimmons would be coded "554CS". A patient admitted to the VA Medical Center Omaha from Offutt Air Force Hospital would be coded "636C4".

e. Agreements have been made with both Federal and non-Federal health care facilities to share a physical location within the same hospital. These multiple agency hospitals must receive an authorization for dual or multi-division facilities from VA Central Office.

(1) Specific suffix modifiers will be authorized by VA Central Office. The two letter suffix modifiers are as follows:

Army beds in VA facilities	SA through SF
Air Force beds in VA facilities	SG through SK
Navy beds in VA facilities	SL through SP
Coast Guard beds in VA facilities	SQ through SU
CHAMPUS beds in VA facilities	SV through SZ
Public Health beds in VA facilities	TA through TF
Indian Health beds in VA facilities	TG through TK
Public Hospital beds in VA facilities (includes State/County/City hospitals)	TL through TP
Civilian hospital beds in VA facilities	TQ through TU

(2) The specialty service of patients who are residing on these non-VA beds in VA facilities will be identified as 98 or 99. See MP-6, part XVI, chapter 3 for specific designations.

More information can be found at:

<http://vaww.va.gov/station/583-indianapolis/resguide/vol1/appends/appa.htm>.

Appendix B. Standardized Fund Control Points – FY 1990, 1991

Department of Veterans Affairs VHA DIRECTIVE 10-94-088

Veterans Health Administration
Washington, DC 20420 September 14, 1994
FISCAL YEAR 1995 STANDARDIZED CONTROL POINTS

1. **PURPOSE:** The purpose of this Veterans Health Administration (VHA) Directive is to establish Standardized Control Points to be used by VHA in the Centralized Accounting for Local Management (CALM) system for Fiscal Year 1995. Deletions and additions of control points are contingent upon Congressional, Office of Management and Budget, and Department requirements. Facilities must strictly adhere to all changes, additions, and deletions as they occur from one fiscal year to another. These standardized control points are for use in the CALM accounting system and except for the 364/50160 2-year Medical Care funds are not applicable to the new "Financial Management System (FMS)" accounting system. The program and subprogram codes to be used in FMS for the programs and items monitored by the use of standardized control points are also included. Instructions for the use of FMS will be issued by the Office of the Deputy Assistant Secretary for Financial Management. VHA Directive 10-93-115 is replaced by this directive.
2. **POLICY:** CALM control point numbers 800 to 999 for Medical Care and Medical Care Cost Recovery and 175 to 199 and 375 to 399 for Research appropriations are restricted for VHA Standardized Control Points and will not be used for any other purpose. Control points 375-399 are for the 2nd current year of the 2-year Research appropriation. Facilities may establish any other control points necessary for local needs other than those that are restricted.
3. **ACTION:** The attachment to this directive provides a listing and description of VHA Standardized Control Points to be established and utilized in FY1995. Control Points established in accordance with MP-4, Part V, paragraph 12G.02d, will also be maintained.
4. **REFERENCE:** MP-4, Part V, Chapter 12, VA Financial Polio, Administrative Accounting Manual.
5. **FOLLOW-UP RESPONSIBILITY:** The Director, Budget Office (171), is responsible for the contents of this VHA Directive.
6. **RESCISSION:** VHA Directive 10-93-115 is rescinded. This VHA Directive will expire on October 2, 1995.

S/by Dennis Smith 9/14/94 for
John T. Farrar, M.D.
Acting Under Secretary for Health
Attachment

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THIS VHA DIRECTIVE WILL EXPIRE OCTOBER 2, 1995

VHA DIRECTIVE 10-94-088

September 14, 1994

ATTACHMENT A

MEDICAL CARE (3650160)

The following table identifies the standardized control points for the CALM accounting system and the program and subprogram codes for the FMS accounting system to be used in FY 1995. Abbreviations are used in the table heading for control point (contr point), limitation/analysis account (lim/anl account), program code (prog code), and subprogram code (subp code).

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
800	.001	.24	24 GF	Contract Adult Health Care
801	.001	.24	24 OO	Salary-Homeless/Dom Care
802	.001	.24	24 OO	All Other - Homeless/Dom Care
803	.001	.23	23 OO	NR M&R Homeless/Dom Care
804	.007	.24	OO	Travel - Homeless/Dom Care
805	.001	.19	19 OO	Replacement Equipment - Homeless/Dom Care
806	.001	.19	19 OO	Additional Equipment - Homeless/Dom Care
808	.001	.28	28 HA	Salary - HCHV (Health Care for Homeless Vets)
809	.001	.28	28 HA	All Other - HCHV (Health Care for Homeless Vets)
810	.001	.28	28 HB	Salary - Substance Abuse
811	.001	.28	28 HC	Salary - CWT/TR (Therapeutic Residence Pilot Prog)
812	.001	.28	28 HB	All Other - Substance Abuse

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
813	.001	.19	19 HC	Equipment - CWT/TR (Therap Residence Pilot Prog)
814	.007		28 HB	Travel - Substance Abuse
815	.001	.28	28 HD	Salary - PTSD (Post-traumatic Stress Disorder)
816	.001	.28	28 HD	All Other - PTSD (Post-traumatic Stress Disorder)
817	.001	.23	23 MZ	ADP Site Preparation Costs
818	.007	.01	OO	ADP Travel - Excludes Information Systems Center (CC 610) and National Security Center
819	.001	.29	29 AA	ADP - Information Systems Center (CC 610) and National Security Center
820	.001	.01	01 AA	Salary - Information Systems Center (CC 610) and National Security Center

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VHA DIRECTIVE 10-94-088

September 14, 1994

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
821	.001	.01	01 AA	All Other - Information Systems Center (CC 610) and National Security Center
822	.001	.19	19 AA	Additional Equipment - Information Systems Center (CC 610) and National Security Center
823	.007		01 AA	Travel - Information Systems Center and National Security Center
830	.001	.28	28 HE	Salary - Long Term Psychiatry
831	.001	.28	28 HE	All Other Long Term Psychiatry
833	.001	.01	01 AC	CHAMPVA Program Payments
835	.001	.25	25 OO	Salary- Vet Center Staff (CC 247)
836	.001	.25	25 OO	Salary- Vet Center Staff (CC 247)
837	.001	.25	25 OO	Salary - Vet Center Staff (CC 247)
838	.001	.25	25 OO	Salary - Vet Center Staff (CC 247)
839	.001	.25	25 OO	Salary - Outreach Regional Manager's Staff (CC 247)
840	.001	.25	25 OO	All Other - Readjustment Counseling (CC 247) Includes .001 Employee Travel and excludes Personal Services
841	.001	.25	25 OO	All Other - Readjustment Counseling (CC 247)
842	.001	.25	25 OO	All Other - Readjustment Counseling (CC

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
				247)
843	.001	.25	25 OO	All Other - Readjustment Counseling (CC 247)
844	.001	.25	25 OO	Fee - Readjustment Counseling (CC 247, SA 2561)
845	.001	.25	25 EA	Additional Equipment - Readjustment Counseling (CC 247)
846	.001	.25	25 EA	Replacement Equipment - Readjustment Counseling (CC 247)
847	.007	.25	OO	Travel - Readjustment Counseling (CC 247)
848	.007	.25	OO	Travel - Readjustment Counseling (CC 247)
850	.001	.26	26 SA	House Staff Agreements/Contracts (SA 2587 Full and Fringe Benefits)
851	.001	.26	26 SA	House Staff Agreements/Contracts
852	.001	.27	27 TK	Tuition Reimbursement Program
853	.001	.27	27 TL	Tuition Support Program
854	.001	.27	27 TA	Salary - VA Learning Opportunities Residency (VALOR Program)
855	.001	.27	27 TB CO	Directed Medical Care Funds for Training
856	.007	.27	TB CO	Directed Medical Care Funds for Training

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
857	.001	.27	27 TC CO	Directed Medical Care Funds for Training at NETwork (Nat Emp Educ and Train NETwork)

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September 14, 1994

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
858	.007		27 TO CO	Directed Medical Care Funds for Training at NETwork (Nat Emp Educ and Train NETwork)
859	.001	.27	27 TD	CORE PIT - Facility Directed
860	.001	.27	27 TD	CORE PIT - Facility Directed
861	.001	.27	27 TD	CORE PIT - Facility Directed
862	.001	.27	27 TD	CORE PIT - Facility Directed
863	.001	.27	27 TE	CORE PIT - Central Office Directed
864	.001	.27	27 TE	CORE PIT - Central Office Directed
865	.001	.27	27 TE	CORE PIT - Central Office Directed
866	.001	.27	27 TE	CORE PIT - Central Office Directed
867	.001	.27	27 TF	CORE PIT - NETwork (NETwork Stations Only)
868	.007		27 TF	CORE PIT - NETwork (NETwork Stations Only)
869	.007		27 TD	CORE PIT - Facility Directed
870	.007		27 TD	CORE PIT - Facility Directed
871	.007		27 TD	CORE PIT - Facility Directed
872	.007		27 TD	CORE PIT - Facility Directed
873	.007		27 TE	CORE PIT - Central Office Directed
874	.007		27 TE	CORE PIT - Central Office Directed
875	.007		27 TE	CORE PIT - Central Office Directed

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
876	.007		27 TE	CORE PIT - Central Office Directed
877	.007		27 TG	CORE PIT - NETwork Directed
878	.007		27 TH	Med Care Funds for Training - NETwork Directed
880	.001	.01	01 AD	Consolidated Service Center - Personal Services
881	.001	.01	01 AD	Consolidated Service Center - All Other
882	.001	.19	19 AD	Consolidated Service Center - Equipment
883	.001	.29	29 AD	Consolidated Service Center - ADP
884	.007		01 AD	Consolidated Service Center - Employee Travel
886	.001	.24	24 GE	Homemaker/Home Health Aide Services
887	.001	.28	28 HG	Salary - VA Supported Housing (VASH)
888	.001	.28	28 HO	All Other - VA Supported Housing (VASH)
891	.001	.23	23 MA	Salary - Purchase and Hire (SA 1009) RDAP M&R Projects
893	.001	.23	23 MB	Asbestos - RDAP - A&E
895	.001	.23	23 MC	Asbestos - RDAP Construction
897	.001	.23	23 MD	Boil/Inc - RDAP A&E
899	.001	.23	23 ME	Boil/Inc - RDAP Construction
901	.001	.23	23 MF	Biomed - RDAP A&E
903	.001	.23	23 MG	Biomed - RDAP Construction

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September 14, 1994

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
905	.001	.23	23 MH	Energy - RDAP A&E
907	.001	.23	23 MJ	Energy - RDAP Construction
909	.001	.23	23 MK	Fire/Safety - RDAP A&E
910	.001	.01	01 AE	Prosthetic Repair Service (SA 2551)
911	.001	.01	01 AF	Prosthetic Appliances (SA 2692-93)
912	.001	.01	01 AF	Prosthetic Appliances (SA 2692-93)
913	.001	.01	01 AF	Prosthetic Appliances (SA 2692-93)
914	.001	.01	01 AF	Prosthetic Appliances (SA 2692-93)
915	.001	.28	28 OO	Salary - IPCC (Intensive Psych Comm Care)
916	.001	.28	28 OO	All Other - IPCC (Intensive Psych Comm Care)
922	.001	.01	01 AB	Sal - Women Veterans Coordinators
923	.001	.01	01 AB	Sal - Women Vets Comp Hlth Care Center Staff
924	.001	.01	01 AB	Sal - Woman Vets Stress Disorder Treat Staff
925	.001	.01	01 AB	Sal - NTP Women Vets Health Program
926	.001	.01	01 AB	All Other - Women Vets Comp Hlth Care Center
927	.001	.01	01 AB	All Other - Women Vets Stress Disorder Treat
928	.001	.01	01 AB	All Other - NTP

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
				Women Vets Health Program
929	.001	.19	19 AB	Equip - Women Vets Comp Hlth Care Center
930	.001	.19	19 AB	Equip - Women Vets Stress Disorder Trtment Team
931	.001	.19	19 AB	Equip - Women Vets Hlth Prog All Other Facilities
932	.007		01 AB	NTP Women Vets Health Program
952	.001	.23	23 ML	Fire/Safety - RDAP Construction
954	.001	.23	23 MM	HVAC - RDAP - A&E
956	.001	.23	23 MN	HVAC - RDAP - Construction
958	.001	.23	23 MP	NHC - RDAP - A&E
960	.001	.23	23 MQ	NHC - RDAP Construction
962	.001	.23	23 MR	NHC Bed Conv - RDAP - A&E
964	.001	.23	23 MS	NHC Bed Conv - RDAP Construction
966	.001	.23	23 MX	Other - RDAP - A&E
968	.001	.23	23 MY	Other - RDAP - Construction
970	.001	.23	23 MT	Struct Improv - RDAP - A&E
972	.001	.23	23 MU	Struct Improv - RDAP - Construction
974	.001	.23	23 MV	Utilities - RDAP - A&E
976	.001	.23	23 MW	Utilities - RDAP - Construction
979	.001	.28	28 HF	Salary - Collaborative Homeless Veterans Programs
980	.001	.28	28 EF	All Other - Collaborative Homeless Vets

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
				Programs
988	.001	.25	25 AB	Salary - Outreach/Women Veterans Program

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September 14,1994

364/50160

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
4892	.001	.23	23 MB	Asbestos - RDAP - A&E
4894	.001	.23	23 MC	Asbestos - RDAP - Construction
4896	.001	.23	23 MD	Boil/Inc - RDAP - A&E
4898	.001	.23	23 ME	Boil/Inc - RDAP - Construction
4900	.001	.23	23 MF	Biomed - RDAP - A&E
4902	.001	.23	23 MG	Biomed - RDAP - Construction
4904	.001	.23	23 MH	Energy - RDAP - A&E
4906	.001	.23	23 MJ	Energy - RDAP - Construction
4908	.001	.23	23 MK	Fire/Safety - RDAP - A&E
4951	.001	.23	23 ML	Fire/Safety - RDAP - Construction
4953	.001	.23	23 MM	HVAC - RDAP - A&E
4955	.001	.23	23 MN	HVAC - RDAP - Construction
4957	.001	.23	23 MP	NHC - RDAP - A&E
4959	.001	.23	23 MQ	NHC - RDAP - Construction
4961	.001	.23	23 MR	NHC Bed -Conv - RDAP - A&E
4963	.001	.23	23 MS	NHC Bed - Conv - RDAP Construction
4965	.001	.23	23 MX	Other - RDAP - A&E
4967	.001	.23	23 MY	Other - RDAP - Construction
4969	.001	.23	23 MT	Struct Improv - RDAP A&E
4971	.001	.23	23 MU	Struct Improv - RDAP Construction
4973	.001	.23	23 MV	Utilities - RDAP - A&E

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
4975	.001	.23	23 MW	Utilities - RDAP - Construction
4981	.001	.29	29 OO	ADP Equipment
4982	.001	.19	19 EB	Activation Equipment - Regular
4983	.001	.29	29 EB	Activation Equipment - ADP
4984	.001	.19	19 EA	Facility Equipment
4985	.001	.19	19 EA	Laundry Equipment
4986	.001	.19	19 EA	Sharing Equipment
4987	.001	.19	19 EA	Telephone Equipment
4989	.001	.01	01 OO	Miscellaneous-Capital Leases

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VHA DIRECTIVE 10-94-088

September 14, 1994

MEDICAL CARE COST RECOVERY - (36X5014)

Contr Point	Lim/Anal Account	Prog Code	Subp Code	Description
807			30 CA	Personal Services
824			30 CB	Other Services (Contracts)
832			30 CD	All Other
834			30 CC	Equipment
849			30 CD	ADP
879			30 CD	Employee Travel

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CDR Handbook

A Guide for Preparing the
Cost Distribution Report



April 1996

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 Resource Planning and Management (RPM) process is designed to fully integrate VHA planning, management, and budget. Although not yet fully implemented, RPM data is reflected in the Fiscal Year 1995 facility Target Allowance. When fully implemented, RPM will be used both in the facility Target Allowances and in the actual budget submission to OMB (Office of Management and Budget) and the Congress.

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. The Handbook is composed of Chapter One which contains general instructions as well as account definitions, and cost center specific instructions in the remaining chapters. Additional guidance is available from the facility CDR Coordinator or the CDR Liaison Group via FORUM mail group G.CDRTS as well as VA [Headquarters] 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. Data should be submitted to the CDR Coordinator in a timely manner and signed by the authorized official.

Guidelines which 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 be used with these accounts.

Where appropriate, clinical reports may include FTEE and Personal Services distributions for the following CDR BOCs: 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 BOCs used include: FEE Medical - 2561 (cc 363 only), FEE Dental - 2571 (cc 363 only), Contract Hospital (.01) - 2575, and Prescriptions - 2635 (cc 363 only). This information is represented on the Jurisdictional portion of the report. The CDR BOCs differ from the FMS BOCs in that some CDR BOCs represent more than one FMS BOC, or may be limited to specific cost centers. Additional guidance on the use of these BOCs is available from the facility CDR Coordinator.

d. PROCEDURES: The RCS 10-0141 Report is computer-generated monthly at the Austin Automation Center by linkage of PAID, FMS, AMIS, LOG1, and ISMS systems. 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 LOG1 system contains data on inventory and assets. The ISMS system, which will replace LOG1 under FMS, contains data on inventory for selected nonperishable, expendable goods. The FMS system reveals cost of supplies consumed, services utilized, assets, construction, petty cash and work-in-process. The FMS systems pass 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 microfiche each month. The report is also available electronically on the fifteenth workday of each month. A paper copy of the report is published following the end of each calendar quarter.

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 BOC 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 which 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
Interstation Transfers	7000.00
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 Clinics	.02
Outreach & Mobile 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
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. Accounts which have a suffix other than .00 will be grouped according to the suffix.

(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. Having a specialty or service of treatment does not mean that a facility has an [] approved bed section. For example, although most VAMCs have a Physical Medicine & Rehabilitation Service, they may not necessarily have an [] approved designated Rehabilitation bed section. This distinction is important since costs 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 or the CDR Liaison Group via FORUM mail group G.CDRTS.

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, 1120.00 and the units for the Acute Medicine GEM from AMIS 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 AMIS 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 AMIS 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 AMIS 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 AMIS 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 is 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.)* The PTF Code number related to this account is 23.

[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 LOG 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 total 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 AMIS 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 AMIS 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.*) The PTF Code number related to this account is 64.

[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 LOG 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

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 and 1715.00 from AMIS 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 subacute psychiatry beds other than substance abuse. The length of stay is expected to be under 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 subacute substance abuse psychiatry bed. The length of stay is expected to be under 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 [] (reporting on an inpatient substance abuse AMIS segment) 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 derived for AMIS Segment 311 field 20 + AMIS Segment 314 field 20 + AMIS Segment 315 field 15.]

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 a [] 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 Beds

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

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.) The PTF Code number related to this account is 78.

[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 Beds activity. The computation and distribution of this depreciation will be accomplished through an interface with the LOG 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 AMIS 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 LOG 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 programs for Domiciliary patients will be reported to the appropriate 1511.00 or 1512.00 account. Cost of care provided to Domiciliary patients in an outpatient setting will be charged to the appropriate Ambulatory Care distribution account. All domiciliary patient days will be included as work units for this account. Total work units for the Domiciliary account section will be the units for this account.

[Workload units are patient days and are derived from AMIS 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. Only substance abuse treatment costs provided by enhancement moneys or staffing enhancements provided locally should be costed to this account. The patient days will be included in CDR account 1510.00 as domiciliary days and also reported in 1511.00. *[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 AMIS Segment 346 field 15 .]

1512.00 Domiciliary - PTSD

A [] Domiciliary program providing PTSD treatment and rehabilitation on a designated number of Domiciliary beds. Only PTSD services rendered by enhancement staff or local staffing enhancements should be costed to this account. The patient days will be included in CDR account 1510.00 as domiciliary days and also reported in 1511.00. *[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.]

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 units for account 1510.00.

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 LOG 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 units for account 1510.00.]

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 AMIS 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 LOG 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 PRRTTP (Psychiatric Residential Rehabilitation Treatment Program)

A [] PRRTTP not otherwise listed below. If more than one type of PRRTTP bed exist in the same unit, all costs should be costed to 1711.00. *[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.]

1712.00 PRRP (PTSD Residential Rehabilitation Program)

A [] PR RTP 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.]*

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 [] PR RTP 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.]*

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 [] PR RTP focusing on patients suffering from homelessness and chronic mental illness. All services provided, including CWT, must be costed to this account. *[This account is to be used for VACO approved HCM I CWT/TR programs only.]*

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, including CWT, must be costed to this account. *[This account is to be used for VACO approved SA CWT/TR programs only.]*

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 and 1715.00.

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 LOG 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 and 1715.00.]

(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 clinics (.02); outreach and mobile outreach clinics (.03). With the exception of Domiciliary patients, 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 or the CDR Liaison Group via FORUM mail group G.CDRTS.

[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 - CBC
2110.03 Medicine - ORC

The cost of diagnostic and/or therapeutic care related to general medicine and provided in the clinic stops listed below. (Excludes the costs incurred for ambulatory special procedures which are reported in account 2211.00.)

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
330 - Chemotherapy Procedures Unit - Medicine
331 - Pre-Bed Care MD (Medicine)
332 - Pre-Bed Care RN (Medicine)

Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinics.]

2111.00 Admitting/Screening
2111.01 Admitting/Screening - SOC
2111.02 Admitting/Screening - CBC
2111.03 Admitting/Screening - ORC

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

101 - Emergency Unit
102 - Admitting/Screening

[Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinics.]

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 Ambulatory Care System for the above clinic.]

2210.00 Surgery
2210.01 Surgery - SOC
2210.02 Surgery - CBC
2210.03 Surgery - ORC

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

[329 - Ambulatory Care Procedures Unit]
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 Office
419 - Anesthesia Pre-Op Consult
420 - Pain Clinic
421 - Vascular Laboratory
422 - Cast Clinic
426 - Women Surgery
[431 - Chemotherapy Procedures Unit - Surgery
432 - Pre-Bed Care MD (Surgery)
433 - Pre-Bed Care RN (Surgery)

Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinics.]

[2211.00 Ambulatory Operating Room
2211.01 Ambulatory Operating Room - SOC
2211.02 Ambulatory Operating Room - CBC

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

327 - Medicine Physician Performing Invasive OR Procedure
429 - Ambulatory Care or OR Surgery Outpatient Surgery Room
430 - Cysto Room Unit for Outpatient

Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinics.]

2230.00 Outpatient Primary Care - Surgery
2230.01 Outpatient Primary Care - Surgery - SOC
2230.02 Outpatient Primary Care - Surgery - CBC
2230.03 Outpatient Primary Care - Surgery - ORC

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

427 - Primary Care / Surgery

[Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinic.]

- 2310.00 Special Psychiatry
- 2310.01 Special Psychiatry - SOC
- 2310.02 Special Psychiatry - CBC
- 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
- 573 - Incentive Therapy
- 574 - Compensated Work Therapy
- 575 - Vocational Assistance
- [577 - Psychogeriatric Clinic - Group

Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinics.]

- 2311.00 General Psychiatry
- 2311.01 General Psychiatry - SOC
- 2311.02 General Psychiatry - CBC
- 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.

- 502 - Mental Health Clinic - Individual
- 505 - Day Treatment - Individual
- 506 - Day Hospital - Individual
- 509 - Psychiatry - Individual
- 510 - Psychology - Individual
- 512 - Psychiatry Consultation

515 - CWT/TR-HCMI
520 - Long-Term Enhancement - Individual
524 - Sexual Trauma Counseling - Women Veterans
525 - Women's Stress Disorder Treatment Teams
529 - HCHV/HMI
562 - PTSD - Individual
[576 - Psychogeriatric Clinic - Individual
578 - Psychogeriatric Day Program

Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinics.]

2313.00 PTSD Clinical Team
2313.01 PTSD Clinical Team - SOC
2313.02 PTSD Clinical Team - CBC
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 clinic:

540 - PCT-Post Traumatic Stress

[Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinic.]

2316.00 Substance Abuse Dependence - OP
2316.01 Substance Abuse Dependence - OP - SOC
2316.02 Substance Abuse Dependence - OP - CBC
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.

507 - Drug Dependence - Individual
508 - Alcohol Treatment - Individual
513 - Substance Abuse - Individual
514 - Substance Abuse - Home Visit
517 - CWT/Substance Abuse
518 - CWT/TR - Substance Abuse
522 - HUD-VASH
523 - Methadone Maintenance
555 - Drug Dependence - Group

556 - Alcohol Treatment - Group
560 - Substance Abuse - Group

[Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinics.]

2317.00 Substance Abuse Disorder (SUPS)
2317.01 Substance Abuse Disorder (SUPS) - SOC
2317.02 Substance Abuse Disorder (SUPS) - CBC
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 Ambulatory Care System for the above clinic.]

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 - CBC
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 - Primary Care / Spec. Psych

[Workload units are clinic stops and are derived from the Ambulatory Care System 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 - Primary Care / General Psych

[Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinic.]

2410.00 Dialysis
2410.01 Dialysis - SOC

Includes all direct costs of outpatient dialysis treatments 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

The treatment counts will be one for each hemodialysis treatment and one for each day of dialysis for peritoneal dialysis. Exclude the costs of dialysis treatment for inpatients (reported to CDR account 1118.00.)

Direct costs for this account include dialysis staff, all medications related to the dialysis treatment (i.e., saline, lidocaine, heparin) and supplies issued to the dialysis unit. Does not include prescriptions/medications specifically issued to individual patients (these costs reported in the CDR account 2613.00 series). Includes dialysis-related, patient-specific, laboratory costs and other laboratory costs for the unit (i.e., bacteriologic test on water).

Cost distribution to this account is limited to the following cost centers:

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

[Workload units are clinic stops and are derived from the Ambulatory Care System 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 Ambulatory Care System 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 Ambulatory Care System 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

[Workload units are clinic stops and are derived from the Ambulatory Care System 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
- [149 - Radiation Therapy Treatment

- 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 Ambulatory Care System 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 AMIS 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 Ambulatory Care System 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

The total costs of all outpatient examination and treatment procedures (other than those procedures which produce a CPT code) 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 Ambulatory Care System for the above clinic.]

2780.00 Telephone Contacts

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]
526 - Telephone / Special Psychiatry
527 - Telephone / General - Psychiatry
528 - Telephone / Homeless Mentally Ill
530 - Telephone / HUD - VASH
542 - Telephone / PTSD
546 - Telephone / IPCC
[579 - Telephone / Geriatric Psychiatry]
611 - Telephone / Dialysis
729 - Telephone / Domiciliary

[Workload units are clinic stops and are derived from the Ambulatory Care System for the above clinics.

Total direct care units are clinic stops and are the sum of clinic stops reported on the COIN OPS.

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.

2800.70 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 LOG 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 2800.80 are clinic stops and are the sum of clinic stops reported on the COIN OPS.]

(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 RPM 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 or the CDR Liaison Group via FORUM mail group G.CDRTS.

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 AMIS 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 AMIS 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 AMIS 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 AMIS 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 AMIS 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 AMIS 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.]

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 AMIS 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, 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 LOG 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 RPM 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 or the CDR Liaison Group via FORUM mail group G.CDRTS.

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 (2561) - Outpatient Fee-Basis Medical and Nursing Services - should be distributed 100% to this account.

[Workload units are the number of visits which are derived from AMIS 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 RPM 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:

- Home Oxygen
- 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 AMIS 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 AMIS 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 AMIS 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 (2571) - 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 LOG 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 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

All direct care cost (200 series cost centers) of care and treatment furnished the Hospital Based Home Care (HBHC) patient in the home setting, plus the HBHC coordinators and secretary time required to administer the program. Clinic stop 170 - HBHC records 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 program.

NOTE: The 5000 series of accounts contains two each of the .30, .40 and .50 accounts. Indirect costs associated with the HBHC 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.

[Workload units are patient days and are derived from the HBHC data system.

5110.30 Administration Support - Hospital Based Home Care

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

5110.40 Environmental Management Support - Hospital Based Home Care

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

5110.50 Engineering Support - Hospital Based Home Care

Engineering support includes all costs of recurring and non-recurring maintenance and repair to real and personal property utilized by the HBHC 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 AMIS Seg. 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 AMIS Seg. 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 for the above clinics.]

5116.00 Homemaker/Home Health Aide Program

The costs of purchased homemaker/home health aide services provides 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 Intensive Psychiatric Community Care []

All costs of direct patient care provided by Intensive Psychiatric Community Care (IPPC) programs (specialized interdisciplinary teams to maintain severely psychiatrically disabled veterans in the community). Only VA medical facilities approved to participate in the IPCC 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 are the following clinic stops.

- 504 - IPCC Medical Center Visit

551 - IPCC Community Clinic/Day Program Visit
552 - IPCC Community Visit

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 LOG 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 (i.e. 6000/7000/8000) 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 or the CDR Liaison Group via FORUM mail group G.CDRTS.

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, Region 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, Regional Planning Board 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.]

Account Definitions:

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 Regional/National Support

Includes direct and indirect costs incurred by VAMC in support of regional and national programs and offices. Examples of regional support include the current region offices as well as those on a level of the current regional division offices, networks and the former medical district offices. At a minimum, VAMCs with a regional 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.*)

- Prosthetic Distribution Center - Cost Center 265
- Regional Information systems Center (ISCs) - Cost Center 610
- Administrative Programs - Cost Center 615
- Regional Directors Office - Cost Center 651
- District Directors Office - Cost Center 655

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 District, Region, and/or VACO (i.e. EPRP reviewer, special program investigations, etc.)
- Special task force/committee appointments by the Region and/or VACO which are not considered a part of the facility's operations (i.e. Technical Advisory Groups, CMD's Field Advisory Committee, Data Validation Task Force, CDR Task Force, etc.)
- Time of staff serving as a chairperson for any Regional 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 Regional Medical Education Centers - 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 LOG 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) INTERSTATION TRANSFERS

The 7000 accounts listed below are interstation transfer balancing accounts for the costs and FTEE incurred by a VAMC on behalf of another medical

center. Distribution of costs to this account must be supported by the issuance of VA Form 4-4573, Interstation Cost Transfer, by the servicing station

[There are no workload units for the 7000 series of CDR accounts.]

7000.10 Direct Care Services

This is an interstation transfer balancing account for direct care costs and FTEE incurred in the provision of direct care activities and services on the behalf of another medical center in which there was no transfer of the patient and no workload generated for resource allocation purposes, and/or reimbursement received for the services provided. Examples of services appropriate for cost transfer include but are not limited to:

- General Reference Labs
- Central Dental Labs
- Consolidated Mail-Out Pharmaceuticals
- Medical Media support
- Provision of clinical services by loan or rotation (both recurring and nonrecurring), such as staff which rotate to other facilities (e.g., a Chaplain who rotates to other centers to provide Chaplain support)
- Dietetic Services performed for another station

7000.30 [Administration] Services

Includes all costs of administrative services (i.e. Supply Services, Medical Administration Services, etc.), except for those listed below, which are performed for another VAMC.

7000.40 [Environmental Management Services]

Includes all costs of services performed for another VAMC by laundry and linen activities.

7000.50 Engineering Service

Includes the costs of services performed for another VAMC by Engineering Service.

(8) 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 or the CDR Liaison Group via FORUM mail group G.CDRTS

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. 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, OPC, 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, OPC, 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 LOG 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.]

(9) 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, or the contract cost of Headquarters approved 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 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.*

(10) 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. 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. Patients may be research subjects and therefore some of the services provided the patient may be required only because of the research project. 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.

[]

(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 to that which was provided for the Section I CDR accounts.

9010.00 Inpatient - HIV/ARC/AIDS
9011.00 Outpatient - HIV/ARC/AIDS
9020.00 Transplants
9030.00 Mental Hygiene Clinic
9031.00 Day Hospital
9032.00 Day Treatment Center
9051.00 Electron Microscopy Unit
9053.00 Supervoltage Therapy

[]

APPENDIX A

CDR CHART OF ACCOUNTS

SECTION I:

MEDICAL BED SECTION

- 1110.00 General Medicine
- 1111.00 Neurology
- 1113.00 Rehabilitation [Medicine]
- 1114.00 Epilepsy Center []
- 1115.00 Blind Rehabilitation []
- 1116.00 Spinal Cord Injury
- 1116.01 SCI Substance Abuse (*only applicable to VAMC Bronx*)
- 1117.00 Medical Intensive Care Units
- 1118.00 Inpatient Dialysis
- 1119.00 Inpatient AIDS (*only applicable to New York, Miami, and West Los Angeles VAMCs*)
- 1120.00 Geriatric Evaluation and Management (GEM) Unit - Medical Beds
- 1130.00 Primary Care - Medicine
- 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]
- 1100.21 [Medical] Research Support - Medical [Beds]
- 1100.22 [Prosthetic] Research Support - [Medical Beds]
- 1100.30 Administration [Support - Medical Beds]
- 1100.40 Environmental Management [Support - Medical Beds]
- 1100.50 Engineering [Support - Medical Beds]
- 1100.70 Equipment Depreciation[- Medical Beds]
- 1100.80 Building Depreciation[- Medical Beds]

SURGICAL BED SECTION

- 1210.00 Surgical Ward Cost
- 1211.00 Surgical Intensive Care Unit

- 1212.00 Operating/Recovery Room
- 1213.00 Open Heart Surgery
- 1230.00 Primary Care - Surgery
- 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]
- 1200.21 [Medical] Research Support [- Surgical Beds]
- 1200.22 [Prosthetic] Research Support [- Surgical Beds]
- 1200.30 Administration [Support - Surgical Beds]
- 1200.40 Environmental Management [Support - Surgical Beds]
- 1200.50 Engineering [Support - Surgical Beds]
- 1200.70 Equipment Depreciation [- Surgical Beds]
- 1200.80 Building Depreciation [- Surgical Beds]

PSYCHIATRIC BED SECTION

- 1310.00 High Intensity General Psychiatric Inpatient Unit
- 1311.00 General Intermediate Psychiatry
- 1312.00 Substance Abuse Intermediate Care
- 1313.00 Substance Abuse Treatment Program - High Intensity []
- 1314.00 Specialized Inpatient PTSD Unit (SIPU) - Intermediate Care []
- 1315.00 Evaluation/Brief Treatment PTSD Unit (EBTPU) - High Intensity []
- 1316.00 STAR I, II, & III Programs Sustained Treatment and Rehabilitation
- 1317.00 Substance Abuse STAR I, II, & III Programs Sustained Treatment and Rehabilitation
- 1320.00 Geriatric Evaluation and Management (GEM) Unit - Psychiatric Beds
- 1330.00 Primary Care - Psychiatric
- 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]
- 1300.21 [Medical] Research Support [- Psychiatric Beds]
- 1300.22 [Prosthetic] Research Support [- Psychiatric Beds]
- 1300.30 Administration [Support - Psychiatric Beds]
- 1300.40 Environmental Management [Support - Psychiatric Beds]
- 1300.50 Engineering [Support - Psychiatric Beds]
- 1300.70 Equipment Depreciation [- Psychiatric Beds]
- 1300.80 Building Depreciation [- Psychiatric Beds]

VA NURSING HOME CARE SECTION

- 1410.00 VA Nursing Home Care
- 1420.00 Geriatric Evaluation and Management (GEM) Unit - VA Nursing Home
- 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
- 1400.21 [Medical] Research Support [- VA Nursing Home Beds]
- 1400.22 [Prosthetic] Research Support [- VA Nursing Home Beds]
- 1400.30 Administration [Support - VA Nursing Home Beds]
- 1400.40 Environmental Management [Support - VA Nursing Home Beds]
- 1400.50 Engineering [Support - VA Nursing Home Beds]
- 1400.70 Equipment Depreciation [-VA Nursing Home Beds]
- 1400.80 Building Depreciation [-VA Nursing Home Beds]

DOMICILIARY BED SECTION

- 1510.00 Domiciliary Beds
- 1511.00 Domiciliary Substance Abuse
- 1512.00 Domiciliary - PTSD
- 1520.00 Geriatric Evaluation and Management (GEM) Unit - Domiciliary
- 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]
- 1500.21 [Medical] Research Support [- Domiciliary Beds]
- 1500.22 [Prosthetic] Research Support [- Domiciliary Beds]
- 1500.30 Administration [Support - Domiciliary Beds]
- 1500.40 Environmental Management [Support - Domiciliary Beds]
- 1500.50 Engineering [Support - Domiciliary Beds]
- 1500.70 Equipment Depreciation [- Domiciliary Beds]
- 1500.80 Building Depreciation [- Domiciliary Beds]

INTERMEDIATE CARE BED SECTION

- 1610.00 Intermediate Care
- 1620.00 Geriatric Evaluation and Management (GEM) Unit - Intermediate Care
- 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]
- 1600.21 [Medical] Research Support [-Intermediate Care Beds]
- 1600.22 [Prosthetic] Research Support [-Intermediate Care Beds]
- 1600.30 Administration [Support -Intermediate Care Beds]
- 1600.40 Environmental Management [Support -Intermediate Care Beds]
- 1600.50 Engineering [Support -Intermediate Care Beds]
- 1600.70 Equipment Depreciation [-Intermediate Care Beds]
- 1600.80 Building Depreciation [-Intermediate Care Beds]

PSYCHIATRIC RESIDENTIAL REHABILITATION

- 1711.00 PRRTP (Psychiatric Residential Rehabilitation Treatment Program
- 1712.00 PRRP (PTSD Residential Rehabilitation Program)
- 1713.00 SARRTP (Substance Abuse Residential Rehabilitation Treatment Program)
- 1714.00 HCMI CWT/TR (Homeless Chronically Mentally Ill Compensated Work Therapy / Transitional Residences) [VACO approved]
- 1715.00 SA CWT/TR (Substance Abuse Compensated Work Therapy / Transitional Residences) [VACO approved]
- 1700.11 Education & Training - Trainee Salary [- Psych Residential Rehab Beds]
- 1700.12 Education & Training - Instructional Support [- Psych Residential Rehab Beds]
- 1700.13 Education & Training - Administrative Support [- Psych Residential Rehab Beds]
- 1700.14 Education & Training - Continuing Education [- Psych Residential Rehab Beds]
- 1700.21 [Medical] Research Support [- Psych Residential Rehab Beds]
- 1700.22 [Prosthetic] Research Support [- Psych Residential Rehab Beds]
- 1700.30 Administration [Support - Psych Residential Rehab Beds]
- 1700.40 Environmental Management [Support - Psych Residential Rehab Beds]

- 1700.50 Engineering [Support - Psych Residential Rehab Beds]
- 1700.70 Equipment Depreciation[- Psych Residential Rehab Beds]
- 1700.80 Building Depreciation[- Psych Residential Rehab Beds]

AMBULATORY CARE SECTION

- 2110.00 Medicine
 - 2110.01 Medicine - SOC
 - 2110.02 Medicine - CBC
 - 2110.03 Medicine - ORC
- 2111.00 Admitting/Screening
 - 2111.01 Admitting/Screening - SOC
 - 2111.02 Admitting/Screening - CBC
 - 2111.03 Admitting/Screening - ORC
- 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
- 2210.00 Surgery
 - 2210.01 Surgery - SOC
 - 2210.02 Surgery - CBC
 - 2210.03 Surgery - ORC
- [2211.00 Ambulatory Operating Room
 - 2211.01 Ambulatory Operating Room - SOC
 - 2211.02 Ambulatory Operating Room - CBC]
- 2230.00 Outpatient Primary Care - Surgery
 - 2230.01 Outpatient Primary Care - Surgery - SOC
 - 2230.02 Outpatient Primary Care - Surgery - CBC
 - 2230.03 Outpatient Primary Care - Surgery - ORC
- 2310.00 Special Psychiatric Treatment
 - 2310.01 Special Psychiatric Treatment - SOC
 - 2310.02 Special Psychiatric Treatment - CBC
 - 2310.03 Special Psychiatric Treatment - ORC
- 2311.00 General Psychiatric Treatment
 - 2311.01 General Psychiatric Treatment - SOC
 - 2311.02 General Psychiatric Treatment - CBC
 - 2311.03 General Psychiatric Treatment - ORC
- 2313.00 PTSD Clinical Team

2313.01 PTSD Clinical Team - SOC
2313.02 PTSD Clinical Team - CBC
2313.03 PTSD Clinical Team - ORC
2316.00 Substance Abuse Dependence - OP
2316.01 Substance Abuse Dependence - OP - SOC
2316.02 Substance Abuse Dependence - OP - CBC
2316.03 Substance Abuse Dependence - OP - ORC
2317.00 Substance Use Disorder (SUPS) -
2317.01 Substance Use Disorder - SOC
2317.02 Substance Use Disorder - CBC
2317.03 Substance Use Disorder - ORC
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 - CBC
2330.03 Outpatient Primary Care - Special Psychiatric Treatment - ORC
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
2410.00 Dialysis
2410.01 Dialysis - SOC
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
2610.00 Ancillary Services
2610.01 Ancillary Services - SOC
2610.02 Ancillary Services - CBC
2610.03 Ancillary Services - ORC
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
2612.00 Diagnostic Services
2612.01 Diagnostic Services - SOC
2612.02 Diagnostic Services - CBC
2612.03 Diagnostic Services - ORC
2613.00 Pharmacy
2613.01 Pharmacy - SOC

2613.02 Pharmacy - CBC
2613.03 Pharmacy - ORC
2614.00 Prosthetics/Orthotics
2614.01 Prosthetics/Orthotics - SOC
2614.02 Prosthetics/Orthotics - CBC
2614.03 Prosthetics/Orthotics - ORC
2616.00 SCI Substance Abuse OP (*only applicable to VAMC Bronx*)
2710.00 Dental Procedures
2710.01 Dental Procedures - SOC
2750.00 Domiciliary Aftercare - VA
2780.00 Telephone Contacts
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]
2800.21 [Medical] Research Support [- Outpatient]
2800.22 [Prosthetic] Research Support [- Outpatient]
2800.30 Administration [Support - Outpatient]
2800.40 Environmental Management [Support - Outpatient]
2800.50 Engineering [Support - Outpatient]
2800.70 Equipment Depreciation [- Outpatient]
2800.80 Building Depreciation [- Outpatient]

CONTRACT INPATIENT CARE SECTION

3110.00 Contract Hospital - Medical
3210.00 Contract Hospital - Surgical
3310.00 Contract Hospital - Psychiatric
3410.00 Community Nursing Home Care
3411.00 State Home Nursing Home Care
3510.00 State Domiciliary Home Care
3520.00 Contract Homeless Chronically Mentally Ill
3521.00 Contract Alcohol and Drug Treatment and Rehabilitation
3610.00 State Home Hospital Care
3611.00 Civilian Health and Medical Program VA (CHAMPVA)
3800.30 Administration [Support - Inpatient Non-VA]
3800.40 Environmental Management [Support - Inpatient Non-VA]
3800.50 Engineering [Support - Inpatient Non-VA]
3800.70 Equipment Depreciation [- Inpatient Non-VA]

3800.80 Building Depreciation [- Inpatient Non-VA]

FEE AMBULATORY CARE SECTION

4110.00 Outpatient Care - Fee Medical
4111.00 Other Non-VA Outpatient Care
4112.00 Contract Adult Day Health Care
4120.00 Contract Dialysis
4130.00 Fee Prescriptions Filled by VA Pharmacies
4610.00 CHAMPVA - OP
4612.00 Non-VA Pharmacies
4613.00 Fee Tests Performed by VA Laboratories
4710.00 Dental Services - Fee
4800.30 Administration [Support - Outpatient Non-VA]
4800.40 Environmental Management [Support - Outpatient Non-VA]
4800.50 Engineering [Support - Outpatient Non-VA]
4800.70 Equipment Depreciation [- Outpatient Non-VA]
4800.80 Building Depreciation [- Outpatient Non-VA]

VA HOME PROGRAMS SECTION

5110.00 Hospital Based Home Care
5110.30 []Administration [Support - Hospital Based Home Care]
5110.40 []Environmental Management Support - Hospital Based Home Care]
5110.50 []Engineering [Support - Hospital Based Home Care]
5111.00 Home Dialysis
5112.00 Spinal Cord Injury Home Care
5113.00 Residential Care Home Program
5114.00 Other Home Based Programs
5115.00 Community Based Domiciliary Aftercare / Outreach
5116.00 Homemaker / Home Health Aide Programs
5117.00 Intensive Psychiatric Community Care
5000.30 Administration [Support - Off-Facility VA Programs]
5000.40 Environmental Management [Support - Off-Facility VA Programs]
5000.50 Engineering [Support - Off-Facility VA Programs]
5000.70 Equipment Depreciation [- Off-Facility VA Programs]
5000.80 Building Depreciation [- Off-Facility VA Programs]

MISCELLANEOUS ACTIVITIES SECTION

- 6010.00 Other Miscellaneous Benefits and Services
- 6011.00 Regional/National Support
- 6013.00 Continuing Education and Training Programs
- 6015.00 National Center on PTSD
(applicable only to West Haven, White River Junction, Palo Alto, and Boston VAMCs)
- 6000.70 Equipment Depreciation [- Miscellaneous Benefits and Services]
- 6000.80 Building Depreciation [- Miscellaneous Benefits and Services]

INTER-STATION TRANSFERS SECTION

- 7000.10 Direct Care Services
- 7000.30 [Administration] Services
- 7000.40 Environmental Management Services
- 7000.50 Engineering Services

SERVICES FURNISHED TO OTHER THAN VHA

- 8021.00 Services Furnished to Veterans Benefits Admin. (VBA)
- 8022.00 Services to the National Cemetery System (NCS)
- 8023.00 Services to Other Non-VHA Activities
- 8024.00 DoD Sharing
- 8025.00 Other Sharing
- 8000.70 Equipment Depreciation [- Services Furnished to Other Than VHA]
- 8000.80 Building Depreciation [- Services Furnished to Other Than VHA]

SECTION II:

- ____.11 Trainee Salary - Education & Training
- ____.12 Instructional Support - Education & Training
- ____.13 Administrative Support - Education & Training
- ____.14 Continuing Education - Education & Training
- ____.21 Medical Research Support
- ____.22 Prosthetic Research Support

SECTION III:

- 9010.00 Inpatient HIV/ARC/AIDS
- 9011.00 Outpatient HIV/ARC/AIDS
- 9020.00 Renal Transplant
- 9030.00 Mental Hygiene Clinic
- 9031.00 Day Hospital
- 9032.00 Day Treatment Center
- 9051.00 Electron Microscopy Unit
- 9053.00 Supervoltage Therapy

APPENDIX B

GLOSSARY FOR RCS 10-0141

1. **ALL OTHER COSTS** - Expenditures reflected in the [FMS cost accounting system] (2000 series BOCs) for supplies consumed and services utilized.
2. **AMIS - AUTOMATED MANAGEMENT INFORMATION SYSTEM** is the system which supplies some units or patient days to the CDR.
3. **BDC - BOSTON DEVELOPMENT CENTER** is a branch of the VA Central Office Budget Office under the auspices of the Associate Chief Medical Director for Resource Management. The BDC, which is located in Braintree, Massachusetts, consists of several departments.
4. **[FMS - FINANCIAL MANAGEMENT SYSTEM]** is the system which supplies the RCS 10-0141 with the following: fee hours; payroll (personal service costs); and the cost (All Other) of supplies consumed and services utilized. [FMS is a department-wide system designed to meet management requirements to establish and maintain effective consolidated financial systems and to implement the U.S. Standard General Ledger.]
5. **CDR - COST DISTRIBUTION REPORT** - RCS 10-0141 Report. Report which reflects the cost of patient care provided through the VA medical system. Each service is responsible for the allocation of its cost to the appropriate CDR distribution accounts. Data input by all services is required to be done monthly. The CDR database uses data received in batch mode from LOG1, ISMS, [FMS], OPC, AMIS, and data entered on-line. Data is available for on-line inquiry by stations and Central Office. This system will interface with the [FMS] system. However, when the DSS system is fully functional, the CDR interface will no longer be necessary.
6. **CDR OUTLIERS** - Prior to the close-out of the databases, the BDC produces data which displays a facility's reported costs and workload per CDR account, with unit cost calculations, and compares this data with the facility's peer hospital group. The analysis identifies accounts with unit costs significantly different (more than two standard deviations either above or below) from the hospital group's average.
7. **CMR - CONSOLIDATED MEMORANDUM RECEIPT** is a listing of non-expendable inventory.

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

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

- 4111.00 - Other Non-VA Outpatient Care
- 4112.00 - Contract Adult Day Health Care
- 4120.00 - Contract Dialysis
- 4130.00 - Fee Prescriptions Filled by VA Pharmacy
- 4610.00 - CHAMPVA OP

4612.00 - Non-VA Pharmacies
4613.00 - Fee Tests Performed by VA Labs
4710.00 - Dental Services - Fee

[]

15. **FTEE** - Refers to FULL-TIME EMPLOYEE EQUIVALENT.
16. **GIP - GENERIC INVENTORY PACKAGE** is a station level inventory system for posted stock and expendable supplies that can be used by all Services.
17. **GROUP COST** - The total cost of the hospital group divided by the total group reported workload (units) for each CDR account.
18. **HOSPITAL GROUP** - An aggregation of similar VA medical centers based largely on complexity factors, size, level of academic affiliation and geographic location.
19. **INDIRECT COSTS** - All costs not otherwise identified as direct costs. These are the (.11-.50) accounts (see paragraph 1.2d(3) for account suffix titles).
20. **ISMS - INTEGRATED SUPPLY MANAGEMENT SYSTEM** is a centralized inventory management system for Supply Fund at VA Supply Depots. It is the replacement system for LOG1 and provides an inventory control and accounting system for selected nonperishable, expendable goods. This system will interface with the FMS system.
21. **JURISDICTIONAL COST CENTER REPORT** - A CDR report that is cost center specific. It reflects the CDR distribution accounts to which each cost center's total costs were charged. This report also shows cost by [BOC] category; i.e. 1081 Physicians, 2103 Employee Training Travel, etc.
22. **LOG1 - INTEGRATED PROCUREMENT STORAGE AND DISTRIBUTION SYSTEM** contains data on inventory and assets. Linkage with this system allows The RCS 10-0141 to track inventory and assets to the service that is using them. This system is scheduled to be replaced by the ISMS system.
23. **OPC - OUTPATIENT CLINIC FILE** is an automated system for recording and tracking events associated with each VA patient's outpatient clinical progress. The OPC file is the principal source of outpatient workload data. OPC File Clinic Stops are linked with the CDR ambulatory care (2000 series) accounts.

24. **PAF - PATIENT ASSESSMENT FILE** is an automated system for recording and tracking events associated with each VA patient's clinical progress in a long term care setting (e.g., nursing home, domiciliary, etc.). RUGS II values shown in the PAF are used to weight long term care patient costing as appropriate.

25. **PAID - PERSONNEL AND ACCOUNTING INTEGRATED DATA** is the system which supplies to the RCS 10-0141 the cumulative man-hours (FTEE) and salary costs (Personal Services - 1000 series **[BOC]**s) by cost center. This system will interface with the FMS system.

26. **PER DIEM** - In the RPM process, a linkage is made between the Bed Specialty Codes identified in the PTF and the inpatient accounts identified in the CDR, and a facility per diem is calculated for each bed service by dividing the total CDR dollars by the total PTF patient days as the first step in developing patient specific costing. This per diem will be different than the unit cost shown on the CDR because the CDR uses AMIS days of care. The two reporting systems do not necessarily reconcile due to different reporting criteria.

27. **PERSONAL SERVICES COSTS** - Expenditures paid to employees as wages plus cost of fringe benefits.

28. **PTF - PATIENT TREATMENT FILE** - Principal source of inpatient workload data. An automated system for recording and tracking events associated with each VA patient's inpatient clinical progress.

29. **RPM - RESOURCE PLANNING AND MANAGEMENT** is an agency-wide management system designed to integrate strategic, budget and construction planning and resource distribution within the Veterans Health Administration. In the basic RPM formula, the term "resources" is defined as workload times unit cost. Projected workload is the critical element.

30. **SPECIALIZED MEDICAL SERVICES** - Programs for which an account number in the CDR 9000 series has been assigned and for which costs have been directed by VA Central Office Program Officials to be reported in Section III of the RCS 10-0141 Report. Although these costs are reported in Section I, due to congressional requirements, they are more specifically identified in Section III.

31. **UNIT COST OUTLIERS** - Data produced by the BDC using RPM per diem costing which identifies individual hospital unit costs that are outside the boundaries

established around the peer group's averages (both high and low ends). Facilities are given an opportunity to review the unit costs and to discuss them with their Regional Director's office if unique aspects are found that deserve attention.

32. **UNIT COST** - Total cost divided by total reported workload (units) for each CDR account at the facility, hospital group, and national levels.

33. **UNITS** - The measurable workload reported for each individual CDR account; e.g., patient days, surgical procedures, outpatient visits, prescriptions filled. Refer to Chapter 1 of the VA Central Office CDR Handbook for a complete listing.

**APPENDIX C
COST CENTERS AND SUBACCOUNTS**

1.1 CDR Cost Centers

The Cost Distribution Report (CDR) uses all of the FMS Medical Care appropriation cost centers []. However, the CDR combines some of the cost centers that represent similar activities. The CDR system allows only valid cost centers to be distributed to the report. If an invalid cost center is in the FMS data, the CDR will combine the invalid cost centers with a valid cost center based on historical use of the invalid cost center. If the invalid cost center never existed, the cost in that cost center will not be available for distribution. The following list identifies the cost centers available for CDR distribution and the cost centers which have been combined into the CDR valid cost centers. The cost centers in the list will be identified by the 2nd, 3rd, and 4th digits only.

CDR Cost Center	Cost Centers Included in CDR Cost Center
201	201, 206 and 238
202	202
203	203
204	204
205	205
211	211
212	212
221	221
222	222
223	223
224	224
225	225
226	226
227	227
228	228
229	229
231	231
232	232
233	233
234	234

CDR Cost Center	Cost Centers Included in CDR Cost Center
235	235
236	236
237	237
241	207, 240 and 241
242	242
243	243
244	244
245	245
246	246
247	247
248	248 and 251
252	252
265	265
266	266
269	239 and 269
270	271, 272, 273, 274, 275, 276, 277 and 278
281	281 and 442
285	285 and 415
286	286 and 412
311	311
313	313
315	315
317	317
320	321, 322, 323, 324, 325, 326, 327 and 329
331	331
332	332
333	333
341	341
342	342
343	343
[344	344]
351	351
361	361
362	362
363	263 and 363
364	262 and 364
401	401 and 406
402	402

CDR Cost Center	Cost Centers Included in CDR Cost Center
403	403
405	405
407	407
409	409
411	411
413	413
414	414
416	416
419	419
421	421
431	431
441	441
445	445
451	451
470	470
500	501, 503, 504, 521 and 533
511	511 and 531
532	532
541	541
542	542
550	505, 551 and 555
561	561
562	562
563	563
564	564 and 566
565	565 and 573
567	567
570	570
571	571 and 572
575	575 and 577
601	601
602	602
603	603
604	604
605	605
606	606
607	607
610	610

CDR Cost Center	Cost Centers Included in CDR Cost Center
615	615
621	621
622	622
623	623
[]
631	631
632	632
649	264 and 649
651	408, 461 and 651
652	652
653	653
655	404 and 655
660	660
681	681
682	682

1.2 CDR Subaccounts

The Cost Distribution Report (CDR) uses all of the FMS subaccounts/budget object codes except those in the 3000 series. However, the CDR uses only selected subaccounts and combines the remaining subaccounts into a generic subaccount 0000.

CDR Subaccount	Subaccounts/Budget Object Codes in CDR Subaccount
0000	All subaccounts not identified below. This subaccount has a personal service and an all other component.
1041	1041, 1042, 1043, 1044, 1045, 1046, 1047, 1048, 1049, 1051, 1052, 1053, 1054, 1056, 1062, 1073, 1077, 1083 and 1088
1061	1061, 1063 and 1064 for the 200 series cost centers only
1081	1081 and 1082 for the 200 series cost centers only
2103	2103, 2583 and 2584 (does not include the 600 series of cost centers)
2561	2561 for cost center 363 only
2571	2571 for cost center 363 only
2575	2575
2579	2579

2582	2582
2587	2587
2635	2635
2636	2636 for cost center 363 only
2692	2692 for cost centers 201 and 202 only

APPENDIX D

Workload Units Type and Source

The workload units contained in the RCS 10-0141 are acquired mostly via linkage with other VA data systems; however, some program workload data is not automated and must be submitted with the RCS 10-0141 data. The following listing contains the source of workload units for the RCS 10-0141 accounts.

CDR ACCT	UNITS	SOURCE OF UNITS
1110.00	Bed Days	AMIS Seg 336(011) minus Units for (1117.00, 1130.00 and Acute Medicine GEM)
1111.00	Bed Days	AMIS Seg 337(011) minus Epilepsy Center Days and Units for Neurology GEM
1113.00	Bed Days	AMIS Seg 338(011) minus Units for Rehab GEM
1114.00	Bed Days	Neurology Service
1115.00	Bed Days	AMIS Seg 339(011)
1116.00	Bed Days	AMIS Seg 340(011) minus Units for 1116.01
1116.01	Bed Days	Locally supplied
1117.00	Bed Days	Locally supplied
1118.00	Treatments	Locally supplied
1119.00	Bed Days	Locally supplied
1120.00	Bed Days	Locally supplied
1130.00	Bed Days	Locally supplied ¹
1210.00	Bed Days	AMIS Seg 341(011) minus J42(008) and Units for 1230.00
1211.00	Bed Days	AMIS Seg J42(008)
1212.00	Surgical Procedures	Surgical Service (excl Open Heart and all ambulatory surgical procedures)
1213.00	Surgical Procedures	Surgical Service (Open Heart inpatient procedures only)
1230.00	Bed Days	Locally supplied
1310.00	Bed Days	AMIS Seg 334(011+012) minus 311(020), 314(020), 315(015) and Units for (1311.00, 1312.00, 1314.00, 1315.00, 1316.00, 1317.00, 1320.00, 1330.00, 1711.00, 1712.00, 1713.00.

CDR ACCT	UNITS	SOURCE OF UNITS
		1714.00 and 1715.00)
1311.00	Bed Days	Locally supplied
1312.00	Bed Days	Locally supplied
1313.00	Bed Days	AMIS Seg 311(020)+314(020)+315(015)
1314.00	Bed Days	Locally supplied
1315.00	Bed Days	Locally supplied
1316.00	Bed Days	Locally supplied
1317.00	Bed Days	Locally supplied
1320.00	Bed Days	Locally supplied
1330.00	Bed Days	Locally supplied
1410.00	Bed Days	AMIS Seg 345(015) minus Units for 1420.00
1420.00	Bed Days	Locally supplied
1510.00	Bed Days	AMIS Seg 346(015)
1511.00	Bed Days	AMIS Seg 319(020)
1512.00	Bed Days	Locally supplied
1520.00	Bed Days	Locally supplied
1610.00	Bed Days	AMIS Seg 335(011) minus Units for 1620.00
1620.00	Bed Days	Locally supplied
1711.00	Bed Days	Locally supplied
1712.00	Bed Days	Locally supplied
1713.00	Bed Days	Locally supplied
1714.00	Bed Days	Locally supplied
1715.00	Bed Days	Locally supplied
2110.00	Clinic Stops	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

CDR ACCT	UNITS	SOURCE OF UNITS
		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
		330 Chemotherapy Procedures Unit - Medicine
		331 Pre-Bed Care MD (Medicine)
		332 Pre-Bed Care RN (Medicine)
2111.00	Clinic Stops	101 Emergency Unit
		102 Admitting / Screening
2130.00	Clinic Stops	323 Primary Care / Medicine
2210.00	Clinic Stops	329 Ambulatory Care Procedures Unit
		331 Pre-Bed Care MD (Medicine)
		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 Office
		419 Anesthesia Pre-Op Consult
		420 Pain Clinic
		421 Vascular Laboratory
		422 Cast Clinic
		426 Women Surgery

<u>CDR ACCT</u>	<u>UNITS</u>	<u>SOURCE OF UNITS</u>
		431 Chemotherapy Procedures Unit - Surgery
		432 Pre-Bed Care MD (Surgery)
		433 Pre_Bed Care RN (Surgery)
2211.00	Clinic Stops	327 Medicine Physician Performing
		429 Ambulatory Care or OR Surgery Outpatient Surgery Room
2230.00	Clinic Stops	430 Cysto Room Unit for Outpatient
2310.00	Clinic Stops	427 Primary Care / Surgery
		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
		573 Incentive Therapy
		574 Compensated Work Therapy
		575 Vocational Assistance
2311.00	Clinic Stops	577 Psychogeriatric Clinic - Group
		502 Mental Health Clinic - Individual
		505 Day Treatment - Individual
		506 Day hospital - Individual
		509 Psychiatry - Individual
		510 Psychology - Individual
		512 Psychiatry Consultation
		515 CWT/TR-HCMI
		520 Long-Term Enhancement - Individual
		524 Sexual Trauma Counseling - Women Veterans
		525 Women s Stress Disorder Treatment Teams
		529 HCHV/HMI
		562 PTSD - Individual
		576 Psychogeriatric Clinic - Individual
2313.00	Clinic Stops	578 Psychogeriatric Day Program
2316.00	Clinic Stops	540 PCT-Post Traumatic Stress
		507 Drug Dependence - Individual
		508 Alcohol Treatment - Individual
		513 Substance Abuse - Individual
		514 Substance Abuse - Home Visit

CDR ACCT	UNITS	SOURCE OF UNITS
		517 CWT/Substance Abuse
		518 CWT/TR - Substance Abuse
		522 HUD-VASH
		523 Methadone Maintenance
		555 Drug Dependence - Group
		556 Alcohol Treatment - Group
		560 Substance Abuse - Group
2317.00	Clinic Stops	519 Substance Use Disorder/PTSD Teams
2330.00	Clinic Stops	563 Primary Care / Spec. Psy
2331.00	Clinic Stops	531 Primary Care / General Psy
2410.00	Clinic Stops	602 Chronic Assisted Hemodialysis Treatment
		603 Limited Self Care Hemodialysis Treatment
		604 Home Hemodialysis Training
		606 Chronic Assisted Peritoneal Dialysis
		607 Limited Self Care Peritoneal Dialysis
		608 Home/Self Peritoneal Dialysis Training
2510.00	Clinic Stops	190 Adult Day Health Care
2610.00	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
2611.00	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

<u>CDR ACCT</u>	<u>UNITS</u>	<u>SOURCE OF UNITS</u>
		210 Spinal Cord Injury
		211 Amputation Follow-Up Clinic
		212 EMG - Electromyogram
		213 PM&RS Vocational Assistance
		214 Kinesiotherapy
2612.00	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 Perfusion Studies
		146 PET
		149 Radiation Therapy Treatment
		150 Computerized Tomography (CT)
		151 Magnetic Resonance Imaging (MRI)
		152 Angiogram Catherterization
		153 Interventional Radiography
2613.00	Prescrip Filled	AMIS Seg 157(001+002+003+004-006)
2614.00	Clinic Stops	417 Prosthetic, Orthotics
		418 Amputation Clinic
		423 Prosthetic Services
2616.00		Locally Supplied
2710.00	CTV	DAS 270
2750.00	Clinic Stops	727 Domiciliary Aftercare - VA
2780.00	Clinic Stops	103 Telephone / Triage
		147 Telephone / Ancillary
		148 Telephone / Diagnostic
		169 Telephone / Chaplain
		178 HBHC / Telephone
		181 Telephone / Dental
		216 Telephone / Rehab & Support

<u>CDR ACCT</u>	<u>UNITS</u>	<u>SOURCE OF UNITS</u>
		324 Telephone / Medicine
		325 Telephone / Neurology
		326 Telephone / Geriatrics
		424 Telephone / Surgery
		425 Telephone / Prosthetics/Orthotics
		428 Telephone / Optometry
		526 Telephone / Special Psychiatry
		527 Telephone / General - Psychiatry
		528 Telephone / Homeless Mentally Ill
		530 Telephone / HUD - VASH
		542 Telephone / PTSD
		545 Telephone / Substance Abuse
		546 Telephone / IPCC
		579 Telephone / Geriatric Psychiatry
		611 Telephone / Dialysis
		729 Telephone / Domiciliary
2800.00	Clinic Stops	Units (clinic stops) for accounts 2110.xx thru 2780.xx plus clinic stop 180 and the units for account 2211.xx.
3110.00	Bed Days	AMIS Seg 344(008)+347(008)+348(008)
3210.00	Bed Days	AMIS Seg 344(018)+347(018)+348(018)
3310.00	Bed Days	AMIS Seg 344(028)+347(028)+348(028)
3410.00	Bed Days	AMIS Seg 349(015)
3411.00	Bed Days	AMIS Seg 350(018)
3510.00	Bed Days	AMIS Seg 350(009)
3520.00	Bed Days	Locally supplied
3521.00	Bed Days	Locally supplied
3610.00	Bed Days	AMIS Seg 350(027)
3611.00	Bed Days	Locally supplied
4110.00	Visits	AMIS Seg 228(002+005+008+011+014+017+020+023)
4112.00	Visits	Locally supplied
4120.00	Dialysis	AMIS Seg J19(061+062)
4130.00	Prescriptions	AMIS Seg 157(006)
4610.00	Visits	Locally supplied
4612.00	Prescriptions	AMIS Seg 157(017)
4613.00	Tests	Locally supplied
5110.00	Bed Days	Austin - HBHC Program

<u>CDR ACCT</u>	<u>UNITS</u>	<u>SOURCE OF UNITS</u>
5111.00	Dialysis	AMIS Seg J19(053+054)
5112.00	Bed Days	AMIS Seg 363(006+007+008+009)
5113.00	Bed Days	Locally supplied
5115.00	Clinic Stops	725 Domiciliary Outreach Services 726 Domiciliary Aftercare - Community
5116.00	Visits	Locally supplied
5117.00	Clinic Stops	504 IPCC Medical Center Visit 551 IPCC Community Clinic/Day Prog. Visit 552 IPCC Community Visit
8021.00	Cum FTE at Supported VBA activity	Locally supplied
8022.00	No. of Nat 1 Cemeteries serviced	Locally supplied
8024.00	Amt Billed DoD	Locally supplied
8025.00	Amt Billed Sharing Fac	Locally supplied
9010.00	Bed Days	Locally supplied
9011.00	Visits	Locally supplied
9020.00	Transplants	Locally supplied
9030.00	Visits	AMIS Seg 223(019+020)
9031.00	Visits	AMIS Seg 223(022)
9032.00	Visits	AMIS Seg 223(021)
9051.00	Specimens	AMIS Seg J08(001 then 018)
9053.00	Visits	AMIS Seg 186(036+038)+189(036+038)

NOTE: If the account number is in the 2000 series of numbers, the source of units for the 2xxx.00 account will also apply the 2xxx.01, 2xxx.02, and 2xxx.03 accounts.

¹ Units for the GEM - Medical Beds may be identified as acute medicine, neurology, or rehabilitation days of care. 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.

Appendix D - FY90 HOSPITAL GROUPS

Hospital Group 1 Small Affiliated (16 Facilities)	Hospital Group 2 Small General (34 Facilities)	Hospital Group 3 Mid-Size Affiliated (48 Facilities)
405..... White River Junction	436.....Fort Harrison	460.....Wilmington
437..... Fargo	442.....Cheyenne	500.....Albany
438.....Sioux Falls	503.....Altoona	501.....Albuquerque
452..... Wichita	513.....Batavia	506.....Ann Arbor
502..... Alexandria	514.....Bath	508.....Decatur
504.....Amarillo	517.....Beckly	512.....Baltimore
531.....Boise	519.....Big Spring	521.....Birmingham
555.....Des Moines	522.....Bonham	523.....Boston
570.....Fresno	529.....Butler	526.....Bronx
581.....Huntington	533.....Castle Point	534.....Charleston
597.....Lincoln	540.....Clarksburg	535.....Chicago (L.Side)
608.....Manchester	557.....Dublin	537.....Chicago (W.Side)
623.....Muskogee	562.....Erie	539.....Cincinnati
627.....Newington	564.....Fayetteville (AR)	543.....Columbia (MO)
654.....Reno	565.....Fayetteville (NC)	544.....Columbia (SC)
686.....Leavenworth	566.....Fort Howard	552.....Dayton
	569.....Fort Wayne	553.....Allen Park
	574.....Grand Island	554.....Denver
	575.....Grand Junction	558.....Durham
	579.....Hot Springs	561.....East Orange
	585.....Iron Mountain	573.....Gainesville
	591.....Kerrville	583.....Indianapolis
	594.....Lake City	584.....Iowa City
	599.....Livermore	586.....Jackson
	609.....Marion (IL)	589.....Kansas City
	611.....Marlin	590.....Hampton
	617.....Miles City	596.....Lexington
	619.....Montgomery	603.....Louisville
	647.....Poplar Bluff	605.....Loma Linda
	649.....Prescott	607.....Madison
	655.....Saginaw	612.....Martinez

	668.....Spokane	626.....Nashville
	687.....Walla Walla	629.....New Orleans
	756.....El Paso OPC	635.....Oklahoma City
		636.....Omaha
		642.....Philadelphia
		646.....Pittsburgh UD
		650.....Providence
		660.....Salt Lake City
		662.....San Francisco
		663.....Seattle
		664.....San Diego
		665.....Sepulveda
		667.....Shreveport
		670.....Syracuse
		678.....Tucson
		688.....Washington
		689.....West Haven

Hospital Group 4 Mid-Size General (20 Facilities)	Hospital Group 5 Metro Affiliated (26 Facilities)	Hospital Group 6 Psychiatric (23 Facilities)
359.....Honolulu	509.....Augusta	505.....American Lake Tacoma
363.....Anchorage	516.....Bay Pines	515.....Battle Creek
402.....Togus	525.....Brockton/West Roxbury	518.....Bedford
520.....Biloxi	527.....Brooklyn	532.....Canandaigua
550.....Danville	528.....Buffalo	538.....Chillicothe
556.....North Chicago (Downey)	541.....Cleveland	542.....Coatesville
568.....Fort Meade	546.....Miami	567.....Fort Lyon
613.....Martinsburg	549.....Dallas	592.....Knoxville
621.....Mountain Home	578.....Hines	595.....Lebanon
637.....Asheville	580.....Houston	604.....Lyons
653.....Roseburg	598.....Little Rock	610.....Marion (IN)

658.....Salem	600.....Long Beach	620.....Montrose
674.....Temple	614.....Memphis	622.....Murfreesboro
677.....Topeka	618.....Minneapolis	631.....Northampton
680.....Tuskegee	630.....New York	641.....Perry Point
693.....Wilkes-Barre	632.....Northport	645.....Pittsburgh (HD)
750.....Boston OPC	640.....Palo Alto	656.....St. Cloud
752.....Los Angeles	644.....Phoenix	659.....Salisbury
757.....Columbus	648.....Portland	666.....Sheridan
758.....Las Vegas	652.....Richmond	676.....Tomah
	657.....St. Louis	679.....Tuscaloosa
	671.....San Antonio	685.....Waco
	672.....San Juan	692.....White City
	673.....Tampa	
	691.....Los Angeles (Wadsworth)	
	695.....Milwaukee	

APPENDIX E

SECTION 3 AND EXCERPT FROM TABLE A
from
ASSESSING TREATMENT COSTS
IN DEPARTMENT OF VETERANS AFFAIRS
MEDICAL CENTERS

Section 3 summarizes changes in Cost Distribution Accounts from FY 1986 to FY 1992. The excerpt from Table A is the list of accounts in FY 1986.

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III. CONSISTENCY OF THE DEFINITIONS OF DISTRIBUTION ACCOUNTS

SUMMARY: *With some exceptions, the definitions of the inpatient distribution accounts did not frequently change between FY 1986 and 1992, suggesting that time series studies of individual distribution accounts are possible. The definitions of the outpatient distribution accounts, on the other hand, did change frequently over time. We recommend against doing studies that make inter-temporal comparisons on the outpatient accounts.*

Critical changes in the definition of the distribution accounts are explained below. The reader should refer to Table A for a listing of each distribution account by fiscal year. The changes are summarized below by year. The changes are listed in order of the number of the distribution account affected. Whenever explicitly stated in the regulation, we listed the distribution accounts that were to receive the costs diverted from those accounts that were closed or altered. Note that the (#9000.00) series distribution accounts (II.B.7.) summarized costs reported in other accounts. Changes in the (#9000.00) series did not impact totals for other accounts.

Theoretically, costs for patient care should be invariant to service category definitions so that it would not matter that distribution accounts are consistent over time. Theory sometimes differs from practice. For instance, suppose Topographical Brain Mapping (TBM) (127) was re-classified from the distribution account Ancillary Services (#2610.00) to Diagnostic Services (#2612.00). Thus, both clinic stops and costs charged to Ancillary Services for TBM should be assigned to Diagnostic Services. In practice, however, a cost center at a VA medical center may inadvertently continue to charge Ancillary Clinic for the Topographic Brain Mapping. If the number of clinic stops are counted correctly, the miscalculated cost totals would downwardly bias the estimate of unit cost for Diagnostic Services and upwardly bias the estimate of unit cost for Ancillary Services.

Information for this section was obtained from (i) the CDR Handbook, 1986 and CDR Handbook, 1989; (ii) CDR News, Vol. 2, Nos 1-2; Vol 3, Nos 1-4, Vol 5, No. 1; and Vol. 6, No. 1; and (iii) discussions with persons from Fiscal Services at various VAMCs and Veterans Health Administration Budget Office (171C) at VACO.

Note, distribution accounts are represented in the text by (#xxxx.xx). Clinic stop codes are represented by two or three digit numbers in parentheses.

III.A. SUMMARY OF CHANGES FROM 1986 TO 1987

- III.A.1. Ambulatory Surgeries (#2211.00) transferred to Surgery (#2210.00) as a clinic stop code: ambulatory surgery evaluation/follow-up (416).
- III.A.2. Outpatient Care - non VA (#4110.00) were split into Fee Medical Outpatient Care (#4110.00) and Other non-VA Outpatient Care (#4111.00).
- III.A.3. Residential Care Home Program (#4611.00) transferred to Residential Care Home Program (#5113.00).
- III.A.4. Other Home Based Programs (#5114.00) and Continuing Education - Other than Continuing Education Field Units (#6014.00) accounts were created.
- III.A.5. Cardiac Surgery (#9021.00) reclassified as Open Heart Surgery (#1213.00). Operating Room Suite (#1212.00) had a name change to Operating Room (#1212.00) and excluded Open Heart Surgery.
- III.A.6. Spinal Cord Injury Home Care Program (#9041.00) reclassified as Spinal Cord Injury Home Care (#5112.00).
- III.A.7. Education and Training (#xxxx.10) accounts were split into Trainees (#xxxx.11), Instructional (#xxxx.12), and Administrative Support and Other (#xxxx.13) (includes continuing education).
- III.A.8. Research Support (#xxxx.20) accounts were split into Research Support-Medical (#xxxx.21) and Research Support - Prosthetics (#xxxx.22).

III.B. SUMMARY OF CHANGES FROM 1987 TO 1988

- III.B.1. Clinics stops were added to Outpatient Surgery (#2210.00): Anesthesia Pre-Operation Consult (419), Pain Clinic (420), Vascular Lab (421), and Cast Clinic (422).
- III.B.2. Ambulatory Surgery Procedures (#2211.00) cost account was created to reflect the use of ambulatory surgery services.
- III.B.3. Clinic stop codes were changed to a three digit number. There were substantial changes in the definitions of the psychiatric clinic stop codes and in the definition of the psychiatric accounts.
- III.B.3.(a) Psychiatric services generally included both an individual therapy and a group therapy component. Prior to 1988, only mental

hygiene clinics recognized this distinction. The Mental Hygiene Group clinic stop (formerly (77), now renumbered as (550)) was assigned to (#2310.00). The Mental Hygiene - Individual (formerly (83), now renumbered as (502)) was assigned to (#2311.00). For 1988, separate clinic stop codes were assigned to group and individual therapies for each type of mental health service. With the exception of Readjustment Counseling, all group therapies were assigned to (#2310.00) and all individual therapies were assigned to (#2311.00).

- III.B.3.(b) Day Treatment (formerly, (78)), Day Hospital (formerly, (79)), Drug Dependence (formerly, (80)) and Alcohol Treatment (formerly, (81)), were previously assigned to Special Psychiatric Treatment (#2310.00). These clinics were each subdivided into individual and group therapy clinic stops, with each having a respective three digit clinic stop code. The group therapy stop codes that were assigned to Special Psychiatric Treatment (#2310.00) were (553), (554), (555), and (556). The individual therapy stop codes that were assigned to General Psychiatric Treatment (#2311.00) were (505), (506), (507), and (508).
- III.B.3.(c) Psychiatric (formerly, (84)), Psychology (formerly, (85)) and Neurobehavioral (formerly, (86)) were previously assigned to General Psychiatric Treatment (#2311.00). These clinics were each subdivided into individual and group therapy clinic stops, with each having a respective three digit clinic stop code. The group therapy stop codes that were reassigned to Special Psychiatric Treatment (#2310.00) were (557), (558), and (559), respectively. The individual therapy clinic stop codes that remained assigned to General Psychiatric Treatment (#2311.00) were (509), (510), and (511), respectively.
- III.B.3.(d) Readjustment Counseling (formerly, 88) was also subdivided into Readjustment Counseling - Individual (571) and Readjustment Counseling - Group (572) clinic stop codes. However, both clinic stops were assigned back to the original distribution account: Readjustment Counseling (#2312.00).
- III.B.4. An Outpatient Homeless Mentally Ill account (#2313.00) was created in October, 1987, but later abandoned in May, 1988. All funds in FY 1987 for this account were re-distributed to appropriate outpatient accounts or to Contract Homeless Chronically Mentally Ill (#3520.00) if the activity was conducted off-site.

- III.B.5. Dialysis (#2410.00) account was created to capture direct cost of outpatient dialysis. Inpatient Dialysis (#1118.00) was eliminated. Costs for dialysis done on inpatients were distributed to the inpatient account where the patient was treated.
- III.B.6. Adult Day Health Care (#2510.00) account was created to reflect the direct cost of treatment for the Adult Day Health Care program. Previously, outpatient care for these costs were usually assigned to Medicine (#2110.00).
- III.B.7. Clinic stop All Other (00) assigned to Ancillary Services (#2610.00) was better defined to include: Home Treatment Services (118), Community Nursing Home Follow-Up (119), Health Screening (120), Residential Care Program Follow-Up (121), Bereavement Counseling (165), and Clinical Pharmacy (160). The quantity and cost of prescriptions filled are reflected in Pharmacy (#2613.00).
- III.B.8. Rehabilitative and Supportive Services (#2611.00) included clinic stops that were numbered using a new three-digit numbering system. These stops were: Recreation Service (202), Incentive Therapy (207), Amputation Follow-up clinic (211), EMG (212), and Vocational Assistance (213).
- III.B.9. Prosthetics/Orthotics Account (#2614.00) included Amputation Clinic stop (418).
- III.B.10. Newly numbered clinic stops included under Diagnostic Services (#2612.00) were: Cardiovascular Nuclear Medicine (110), Oncological Nuclear Medicine (111), Infectious Disease Nuclear Medicine (112), Radionuclide Treatment (113), and Single Photon Emission Tomography (114).
- III.B.11. The newly numbered clinic stop, Amputation Clinic (418), was assigned to Prosthetics/Orthotics account (#2614.00).
- III.B.12. Contract Homeless Chronically Mentally III (#3520.00) account was created to account for the direct care staff and contract costs for the Contract Homeless Chronically Mentally III program (contract HCMI).
- III.B.13. Contract Alcohol and Drug Treatment and Rehabilitation (#3521.00) account was created to account for the direct care staff and contract costs of Contract Alcohol and Drug Treatment and Rehabilitation program.

- III.B.14. Contract Adult Day Health Care (#4112.00) account was created to account for the direct care staff and contract costs of the Contract Adult Day Health Care program.
- III.B.15. Speech Pathology Unit (#9055.00) account was eliminated.

III.C. SUMMARY OF CHANGES FROM 1988 TO 1989

- III.C.1. The cost of intermediate care medicine was moved from Intermediate Medicine (#1112.00) to a newly created account: Intermediate Care (#1610.00). All costs for indirect and depreciation associated with intermediate medicine, previously reported with (#1100.11) - (#1100.80), were transferred to newly created accounts (#1600.11) - (#1600.80).
- III.C.2. The clinic stop Hospital Base Home Care (170) is not included under Medicine (#2110.00). (See III.D.12.).
- III.C.3. Ambulatory Surgical Procedures (#2211.00) was changed to Ambulatory Special Procedures (#2211.00). This account included all special procedures, generally recorded as a 900 clinic stop identified as a CPT coded procedure. Each facility keeps a list of CPT coded procedures applicable to that facility. There may be double counting with 2211.00 and other outpatient accounts.
- III.C.4. The individual and group therapy costs for alcohol dependence treatment were shifted from General Psychiatric Treatment (#2311.00)(individual therapy) and from Special Psychiatric Treatment (#2310.00)(group therapy) into a newly created account: Alcohol Dependence (#2314.00).
- III.C.5. The individual and group therapy costs for drug dependence treatment were shifted from General Psychiatric Treatment (#2311.00)(individual therapy) and from Special Psychiatric Treatment (#2310.00)(group therapy) into a newly created account: Drug Dependence (#2315.00).
- III.C.6. Excluded from General Psychiatric Treatment (#2311.00) are the clinic stops: Residential Care - Individual (503 and Community Clinic - Individual (504). Excluded from the Special Psychiatric Treatment (#2310.00) are the Community Clinic - Group (551), and the Community Day Program (552).
- III.C.7. The composition of clinic stops reporting to Ancillary Services (#2610.00) changed. Deleted were clinic stops Home Treatment

Services (118), Community Nursing Home Follow-up (119), and Residential Care Program Follow-up (121). Added were clinic stops Evoked Potential (126), Topographical Brain Mapping (127), and Prolonged Video-EEG Monitor (128).

- III.C.8. The clinic stops Single Photon Emission Tomography (114), Radionuclide Treatment (113), Infectious Disease Nuclear Medicine (112), Oncological Nuclear Medicine (111), and Cardiovascular Nuclear Medicine (110) were no longer included under Diagnostic Services (#2612.00).
- III.C.9. Other Contractual Services Account (#4811.00) was deleted. This account had included VA expenditures for fees of non-VA providers that had not been classified as a clinic stop. Examples were home oxygen program, ID care, prosthetic repairs and replacement. These costs, if any, were re-distributed to other distribution accounts.
- III.C.10. Care of the Dead Account (#6012.00) was created to include the cost of autopsies, mortuary activities, burials for unclaimed bodies, shipment of effects, and operation and maintenance of cemeteries.
- III.C.11. Direct Care Services Account (#7000.10) was created to capture costs of all inter-station transfers of direct care activities for which there were no inter-station transfers of the patient. Services include general reference labs, central dental labs, and consolidated mail-out pharmacies.
- III.C.12. Adult Day Health Care (#9002.00) was deleted.
- III.C.13. The costs of Education: Administrative Support and Other (#xxxx.13) were split between Education: Administrative Support (#xxxx.13) and Continuing Education (#xxxx.14). Also, Continuing Education Other Than Continuing Education Field Units (#6014.00) was deleted and its costs distributed to appropriate xxxx.14 accounts. Note that the (#6014.00) account had included cost of travel, tuition, registration, and supplies associated with continuing education to VA staff. The account had also included the cost of staff time to prepare classes involving a student/teacher relationship. It had not included on-the-job training and personnel orientation.

III.D. SUMMARY OF CHANGES FROM 1989 TO 1990

- III.D.1. Inpatient Alcohol Dependence Treatment (#1311.00) and Outpatient Alcohol Dependence Treatment (#2314.00) were changed to include only those costs associated with programs providing care for alcohol

dependence. Inpatient Drug Dependence Treatment (#1312.00) and Outpatient Drug Dependence Treatment (#2315.00) were changed to include only those costs associated with programs providing care for drug dependence. Costs for combined or consolidated programs treating both drugs and alcohol abuse were included in two new accounts: Substance Abuse Treatment Program (#1313.00) for inpatient care and Substance Abuse Dependence (#2316.00) for outpatient care.

- III.D.2. Clinical Care Team, Individual, and Group Therapy outpatient clinic stops for the treatment of Post Traumatic Stress Disorders were added. Post Traumatic Stress Disorder Clinical Care (#2313.00), an outpatient clinic stop, was added and includes the PTSD Clinic (540). These costs reflect care provided by the PTSD clinical care team. Individual and Group therapy sessions in outpatient psychiatry were also added. The PTSD-Individual therapy (562) was added to General Psychiatric Treatment (#2311.00) and PTSD-Group clinic stop (516) was added to Special Psychiatric Treatment (#2310.00).
- III.D.3. The clinic stops for Evoked Potential (126), Topographical Brain Mapping (127), and Prolonged Video-EEG Monitoring (128) were transferred from Ancillary Services (#2610.00) to Diagnostic Services (#2612.00).
- III.D.4. A Preventive Medicine (#2615.00) outpatient clinic account was added.
- III.D.5. Cost accounts for Fee Patient Review (#4810.00), Blind Clinic (#9001.00), Hospital Based Home Care (#9040.00), and Prosthetic Treatment (#9054.00) were deleted. The cost for Fee Patient Review was re-distributed to appropriate (#4000.xx) accounts.
- III.D.6. Prior to FY 1990, the Hospital Based Home Care (#5110.00), Home Dialysis (#5111.00), Spinal Cord Injury Home Care (#5112.00), Residential Care Home Program (#5113.00) and Other Home Based Programs (#5114.00) shared a common account for indirect ((#5000.30), (#5000.40), and (#5000.50)) and depreciation costs ((#5000.70), (#5000.80)). For FY 1990, the indirect costs associated with Hospital Based Home Care were separated from the indirect costs of the other services and were reported in newly created accounts (#5110.30), (#5110.40), and (#5110.50). The existing indirect cost distribution accounts ((#5000.30), (#5000.40), and (#5000.50)) continued to report the indirect costs of the other services ((#5111.00), (#5112.00), (#5113.00) and (#5114.00)). The depreciation distribution accounts ((#5000.70) and (#5000.80)) were unchanged.
- III.D.7. The Hospital Based Home Care program (#5110.00) reported the direct

costs from the Hospital Based Home Care clinic stop (170).

- III.D.8. The account Other Miscellaneous Benefits/Services (#6010.00) was limited. Excluded were cost centers Evaluation of Preventive Health Care Services (406) and Centralized Safety and Fire Protection Engineering (461). These cost centers were re-distributed to (#1000.xx) (inpatient) and (#2000.xx) (outpatient) accounts as normal operating business expenses.
- III.D.9. Instructions for the account District/Region/National/Support (#6011.00) changed. See Table A for details.
- III.D.10. Care of the Dead Account (#6012.00) was deleted.
- III.D.11. The distribution account National Center on Post Traumatic Stress Disorder (#6015.00) was added.
- III.D.12. The distribution account Third Party Billing Activities (#6016.00) was added to include costs associated with the collection of reimbursements from patient third party payors under PL 99-272. Costs included medical administration, fiscal service, quality assurance and case mix activity, personnel, engineering, and building management activities.
- III.D.13. Redistribution accounts (#6020.12), (#6020.13), and (#6020.14) were added.
- III.D.14. The distribution account Services Furnished to Veterans Benefits Administration (#8020.00) was deleted and replaced with more specific categories. These were: Services Furnished to Veterans Benefits Administration (#8021.00), Services to the National Cemetery System (#8022.00), Services to Other Non-Veterans Health Services and Resource Administration Activities (#8023.00), Sharing with Department of Defense (#8024.00), and Other Sharing (#8025.00).
- III.D.15. Inpatient HIV/ARC/AIDS (#9010.00) and Outpatient (HIV/ARC/AIDS) (#9011.00) were added as summary accounts.

III.E. SUMMARY OF CHANGES FROM 1990 TO 1991

- III.E.1. Domiciliary Substance Abuse (#1511.00) was added as a new distribution account and was no longer distributed to bed sections.
- III.E.2. Inpatient Dialysis (#1710.00) was listed as a distribution account, but

was never activated by VA Central Office.

- III.E.3. Costs for Satellite Outpatient, Community Based Outreach, and Mobile Outreach Clinics, which had been included in the total cost for each respective outpatient account (#2110.00 - #2710.00), were to be included in separate accounts. Thus, three new accounts: (#xxxx.01), (#xxxx.02), (#xxxx.03), and (xxxx.04), were created for each outpatient direct cost account.
- III.E.4. Preventive Medicine (#2615.00) included new clinic stops: Alcohol Counseling (137), Smoking Counseling (138), Weight Counseling (139), Exercise (140), Veteran Immunization (141), and Colorectal Cancer Screening/Digital (142). The Preventive Medicine distribution account was discontinued mid-FY 1991.

III.F. SUMMARY OF CHANGES FROM 1991 TO 1992

- III.F.1. Several new accounts were created reflecting care provided to patients with Post Traumatic Stress Disorder. These included: Specialized Inpatient Post Traumatic Stress Disorder Unit (SIPU) (#1314.00), Inpatient Evaluation/Brief Treatment PTSD Unit (EBTPU) (#1315.00), Post Traumatic Stress Disorder Residential Rehabilitation Program (PRRP) (#1316.00), and Post Traumatic Stress Disorder Residential Rehabilitation Program - Domiciliary (#1512.00).
- III.F.2. The cost of dialysis treatment was separated from the cost of inpatient care and was included in the Dialysis (#1118.00) distribution account. The cost of inpatient care minus the cost of the dialysis treatments continued to be charged to the patient's inpatient bed section. The quantity of care in the Dialysis distribution account was measured in the number of dialysis treatments. As an inactive distribution account, Inpatient Dialysis (#1710.xx) was removed from the list of accounts (See III.E.2.).
- III.F.3. Preventive Medicine (#2615.00) was discontinued.
- III.F.4. Mobile Outreach Clinics (#xxxx.04) were merged with Outreach Clinics (#xxxx.03) and labeled as Outreach (#xxxx.03).

TABLE "A"

**LISTING OF DISTRIBUTION ACCOUNTS
By Fiscal Years**

FY 1986	59 - 69
FY 1987	70 - 81
FY 1988	82 - 94
FY 1989	95 - 109
FY 1990	110 - 126
FY 1991	127 - 145
FY 1992	146 - 164

Note: Clinic stop codes are included in parentheses. Distribution accounts are represented by a six digit number without the decimal point and the preceding pound sign.

LISTING OF DISTRIBUTION ACCOUNTS

FY 1986

<u>Type of Cost</u>	<u>Name</u>	<u>Units</u>	<u>Number</u>
<u>INPATIENT MEDICAL</u>			
Direct	GENERAL MEDICINE	bed days	111000
Direct	NEUROLOGY	bed days	111100
Direct	INTERMEDIATE MEDICINE	bed days	111200
Direct	REHABILITATION	bed days	111300
Direct	EPILEPSY CENTER	bed days	111400
Direct	BLIND REHAB	bed days	111500
Direct	SPINAL CORD INJURY	bed days	111600
Direct	MED INT CARE UNITS	bed days	111700
Direct	DIALYSIS PROGRAM	bed days	111800
Indirect	EDUCATION AND TRAINING Includes cost of trainees, instructional, administrative support, and continuing education.	*	110010
Indirect	RESEARCH SUPPORT Includes cost of medical and prosthetic research.	*	110020
Indirect	ADMINISTRATION	*	110030
Indirect	BUILDING MGT	*	110040
Indirect	ENGINEERING	*	110050
Depreciation	EQUIPMENT	*	110070
Depreciation	BUILDING	*	110080
<u>INPATIENT SURGICAL</u>			
Direct	SURGICAL WARD	bed days	121000
Direct	SURG INT CARE UNITS	bed days	121100
Direct	OPERATING ROOM SUITE	procedure	121200
Indirect	EDUCATION AND TRAINING Includes cost of trainees, instructional, administrative support, and continuing education.	*	120010
Indirect	RESEARCH SUPPORT Includes cost of medical and prosthetic research.	*	120020
Indirect	ADMINISTRATION	*	120030
Indirect	BUILDING MGT	*	120040

		<u>FY 1986</u>		
<u>Type of Cost</u>	<u>Name</u>		<u>Units</u>	<u>Number</u>
Indirect	ENGINEERING		*	120050
Depreciation	EQUIPMENT		*	120070
Depreciation	BUILDING		*	120080

INPATIENT PSYCHIATRIC

Direct	PSYCHIATRIC WARD		bed days	131000
Direct	ALCOHOL DEP TREAT		bed days	131100
Direct	DRUG DEP TREAT		bed days	131200
Indirect	EDUCATION AND TRAINING Includes cost of trainees, instructional, administrative support, and continuing education.		*	130010
Indirect	RESEARCH SUPPORT Includes cost of medical and prosthetic research.		*	130020
Indirect	ADMINISTRATION		*	130030
Indirect	BUILD MANAGEMENT		*	130040
Indirect	ENGINEERING		*	130050
Depreciation	EQUIPMENT		*	130070
Depreciation	BUILDING		*	130080

INPATIENT VA NURSING HOME

Direct	VA NURSING HOME CARE		bed days	141000
Indirect	EDUCATION AND TRAINING Includes cost of trainees, instructional, administrative support, and continuing education.		*	140010
Indirect	RESEARCH SUPPORT Includes cost of medical and prosthetic research.		*	140020
Indirect	ADMINISTRATION		*	140030
Indirect	BUILD MANAGEMENT		*	140040
Indirect	ENGINEERING		*	140050
Depreciation	EQUIPMENT		*	140070
Depreciation	BUILDING		*	140080

<u>Type of Cost</u>	<u>Name</u>	<u>FY 1986</u>	<u>Units</u>	<u>Number</u>
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INPATIENT DOMICILIARY

Direct	DOMICILIARY CARE		bed days	151000
Indirect	EDUCATION AND TRAINING Includes cost of trainees, instructional, administrative support, and continuing education.		*	150010
Indirect	RESEARCH SUPPORT Includes cost of medical and prosthetic research.		*	150020
Indirect	ADMINISTRATION		*	150030
Indirect	BUILD MANAGEMENT		*	150040
Indirect	ENGINEERING		*	150050
Depreciation	EQUIPMENT		*	150070
Depreciation	BUILDING		*	150080

OUTPATIENT MEDICAL

Direct	MEDICINE general medicine (27) allergy immunology (28) cardiology (29) dermatology (30) endocr-metab (except diabetes) (31) diabetes (32) gastroenterology (33) hematology (34) hypertension (35) infectious disease (36) pacemaker (37) pulmonary-chest (38) renal-nephro (except dialysis) (39) rheumatology-arthritis (40) neurology (41) oncology/tumor (42) hospital based home care (43)		stops	211000
Direct	ADMITTING/SCREENING emergency units (01) admitting and screening (02)		stops	211100

<u>Type of Cost</u>	<u>Name</u>	<u>FY 1986</u>	<u>Units</u>	<u>Number</u>
Direct	nutrition/dietetics (14) social work service (15) employee health (99) REHAB-SUPT SVCS rehabilitation medicine (17) audiology (18) speech pathology (19) physical therapy (20) occupational therapy (21) corrective therapy (22) compensated work therapy (23) visually impaired coord (24) spinal cord injury (25)		stops	261100
Direct	DIAGNOSTIC SERVICES pulmonary function (04) X-Ray (05) EEG (06) EKG (07) laboratory (08) nuclear medicine (09) ultrasound (10)		stops	261200
Direct	PHARMACY Includes only those costs associated with pharmacy services incurred in the diagnosis and/or treatment of outpatients.		fills	261300
Direct	PROSTHETICS/ORTHOTICS pharmacy (91) prosthetics & orthotics (69)		stops	261400
<u>OUTPATIENT DENTAL</u>				
Direct	DENTAL PROCEDURES		CTV ¹	271000
<u>OUTPATIENT (total)</u>				
Indirect	EDUCATION AND TRAINING Includes cost of trainees, instructional, administrative support, and continuing education.		*	280010
Indirect	RESEARCH SUPPORT Includes cost of medical and prosthetic research.		*	280020
Indirect	ADMINISTRATION		*	280030
Indirect	BUILD MANAGEMENT		*	280040
Indirect	ENGINEERING		*	280050

		<u>FY 1986</u>		
<u>Type of Cost</u>	<u>Name</u>		<u>Units</u>	<u>Number</u>
Depreciation	EQUIPMENT		*	280070
Depreciation	BUILDING		*	280080

CONTRACT INPATIENT

Includes visits by VA staff to non-VA facilities, review by VA of contract fee, and visits by VA staff to negotiate non-VA facilities and services. Excludes services performed for active inpatients in VA facilities. Costs are based on usual and customary charges.

Direct	HOSPITAL MEDICINE		bed days	311000
Direct	HOSPITAL SURGERY		bed days	321000
Direct	HOSPITAL PSYCHIATRY		bed days	331000
Direct	COMMUNITY NURS HOME CARE		bed days	341000
	Community Nursing Home Follow-up (119)			
	Includes all costs from cost center			
	#342 (Nursing Home Care - Community Homes)			
Direct	STATE NURS HOME CARE		bed days	341100
	Includes all costs from cost center			
	#341 (Nursing Home Care - State Homes)			
Direct	STATE DOMICILIARY HOME CARE		bed days	351000
	Includes all costs from cost center			
	#331 (Domiciliary Care - State Homes)			
Direct	STATE HOME HOSPITAL CARE		bed days	361000
	Includes cost of care in state home hospitals			
	from cost center			
	#332 (Hospital Care - State Homes)			
Direct	CHAMPVA		pat. days	361100
	Includes cost paid by VA for inpatient care			
	provided to VA beneficiaries under the Civilian			
	Health and Medical Program VA.			
Indirect	ADMINISTRATION		*	380030
Indirect	BUILD MANAGEMENT		*	380040
Indirect	ENGINEERING		*	380050
Depreciation	EQUIPMENT		*	380070
Depreciation	BUILDING		*	380080

CONTRACT OUTPATIENT

Includes cost by VA staff to non-VA facilities to review patient's condition, arrange further placement, review patient's medical status, bill and fee evaluation, VA staff inspection and negotiation for non-VA facilities and services, and costs of special contract services such as radiation therapy, chemotherapy, CAT scans,

FY 1986

<u>Type of Cost</u>	<u>Name</u>	<u>Units</u>	<u>Number</u>
	ambulatory surgery, blood/blood products trans, nuclear magnetic resonance. Costs based on usual and customary charges.		
	Excludes cost of doing business in VA medical center such as arranging and coordinating a patient visit to a non-VA provider, review of medical information from a non-VA provider as part of a patient visit to a VA facility.		
Direct	FEE MEDICAL Includes usual and customary charges paid for outpatient fee medical services. Includes cost centers #263 (Outpatient Fee-Basis Medical and Nursing Services) #351 (Posthospital Care Non-VA Federal Hospitals) #361 (Alcohol and Drug Treatment and Rehabilitation)	visits	411000
Direct	DIALYSIS	dialysis	412000
Direct	FEE PRESCRIPTIONS BY VA PHARM Costs of new and refills of patient prescriptions written by off-station non-VA physicians but dispensed by VA pharmacies, including non-formulary items.	prescript	413000
Direct	CHAMPVA Civilian Health and Medical Program VA paid by VA for outpatient care to VA beneficiaries.	visits	461000
Direct	RESIDENTIAL CARE HOME Includes cost of referral, placement and discharge of patients from residential care homes, including follow-up visit by VA staff.	bed days	461100
Direct	NON-VA PHARMACIES Includes all costs from cost center #263 (Outpatient Fee Prescriptions). Includes drugs, medications and tests written off-station by non-VA providers and dispensed directly to patients by non-VA pharmacies.	prescript	461200
Direct	FEE TESTS BY VA LAB Includes tests performed in VA laboratories at request of off-station, non-VA physicians.	tests	461300
Direct	DENTAL SERVICES Includes all costs from cost center #363 (Outpatient Fee Dental Services) Includes actual dollars expended for care performed in non-VA facilities.	dollars	471000

		<u>FY 1986</u>		
<u>Type of Cost</u>	<u>Name</u>		<u>Units</u>	<u>Number</u>
Direct	FEE PAT REVIEW Includes cost incurred in administering and reviewing outpatient care in non VA facilities.	*		481000
Direct	OTHER CONTRACT Includes cost incurred on a fee for service basis, but not included as a clinic stop. Examples include home oxygen program, ID care, prosthetic repairs and replacement.	*		481100
Indirect	ADMINISTRATION	*		480030
Indirect	BUILD MANAGEMENT	*		480040
Indirect	ENGINEERING	*		480050
Depreciation	EQUIPMENT	*		480070
Depreciation	BUILDING	*		480080

OFF FACILITY PROGRAMS

Direct	HOSP BASED HOME CARE Includes cost of care to HBHC patients furnished in the patient's home, plus HBHC coordinator's and secretary's time to administer the program.	pat.days ²		511000
Direct	HOME DIALYSIS	dialysis		511100
Indirect	ADMINISTRATION	*		500030
Indirect	BUILD MANAGEMENT	*		500040
Indirect	ENGINEERING	*		500050
Depreciation	EQUIPMENT	*		500070
Depreciation	BUILDING	*		500080

MISCELLANEOUS BENEFITS AND SERVICES

Includes both Direct and Indirect costs associated with miscellaneous services.

In/Direct	OTHER MISC BENEFITS/SVCS Includes all costs from cost centers #406 (Evaluation of Preventive Health Care Services) #461 (Centralized Safety and Fire Protection Engineering) #601 (Home Improvement & Structural	*		601000
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<u>Type of Cost</u>	<u>Name</u>	<u>Units</u>	<u>Number</u>
	Alterations) #602 (Beneficiary Travel) #603 (Care of the Dead) #621 (Housekeeping Quarters) #622 (Non Housekeeping Quarters) #623 (Garages and Parking Facilities) #631 (Insurance Claims and Indemnities) #632 (Canteen Services) Also includes cost for Off-Station Re-adjustment, Counseling Program, Repair of Equipment in a Veteran's Home, and any costs, other than fee, of the Halfway House program.		
In/Direct	DISTRICT/REGION/NATION/SUPPORT Includes cost associated with District, Regional or National programs or offices. Included are costs incurred by one VAMC for benefit of several VAMCS for reference laboratories, Armed Forces Institute of Pathology, Central Dental Labs, Police Training Centers, Medical District or Regional Offices (staff), and costs incurred in support of District Executive Council and planning boards. Includes all costs from cost centers #404 (Medical District Office) #408 (Regional Director's Office)	*	601100
In/Direct	CONTINUING EDUC FIELD UNITS Includes cost of Continuing Education Field Units (Cooperative Health Manpower Education Programs, Dental Education enters, Engineering Training Center and Continuing Education Center, Regional Medical Education Centers. Includes all costs from cost center #605 (Operation of Regional Medical Education Centers)	*	601300
Depreciation	EQUIPMENT	*	600070
Depreciation	BUILDING	*	600080
<u>INTERSTATION TRANSFERS</u>			
Transfers	SUPPLY SERVICE	*	700030

		<u>FY 1986</u>		
<u>Type of Cost</u>	<u>Name</u>		<u>Units</u>	<u>Number</u>
Transfers	LAUNDRY AND LINEN SERVICE Laundry and linen services provided for another station.	*		700040
Transfers	ENGINEERING SERVICE Engineering services provided for another station.	*		700050

SERVICES FURNISHED OTHER THAN DM&S

Includes cost of services to support non-Department of Medicine and Surgery (now called Veterans Health Administration [VHA]).

In/Direct	SERVICES FURNISHED TO VBA Includes cost of services furnished to Department of Veterans Benefits, ODMT, DMA, VA National Cemetery, etc. Also includes costs of common services furnished (VACO only) and the costs of sharing agreements that is not included in a bed day, clinic stop or discharge.	*		802000
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SECTION II ACCOUNTS

This is a breakout of hospital-wide education, training, and research programs.

Summary	TRAINEE PAYROLL COST	*		000011
Summary	INSTRUCTIONAL COST	*		000012
Summary	ADMIN SUP & OTHER TRAINING	*		000013
Summary	MEDICAL RESEARCH SUPPORT	*		000021
Summary	PROSTHETIC RESEARCH SUPPORT	*		000022
Summary	ADMINISTRATION	*		000030
Summary	BUILDING MANAGEMENT	*		000040
Summary	ENGINEERING	*		000050
Summary	EQUIP DEPRECIATION	*		000070
Summary	BUILDING DEPRECIATION	*		000080

SECTION III ACCOUNTS

This is a breakout of Specialized Medical Services which summarizes costs that have been distributed to appropriate accounts.

Summary	BLIND CLINIC	pat. days	900100
Summary	ADULT DAY HEALTH CARE	pat. days	900200

		<u>FY 1986</u>		
<u>Type of Cost</u>	<u>Name</u>		<u>Units</u>	<u>Number</u>
Summary	RENAL TRANSPLANT		transplants	902000
Summary	CARDIAC SURGERY		procedures	902100
Summary	MENTAL HYGIENE CLINIC		visits	903000
Summary	DAY HOSPITAL		visits	903100
Summary	DAY TREATMENT CENTER		visits	903200
Summary	HOSPITAL BASED HOME CARE		pat. days	904000
Summary	SPINAL CORD INJURY HOME CARE		pat. days	904100
Summary	ELECTRON MICROSCOPE UNIT		specimens	905100
Summary	NUCLEAR MEDICINE		tests	905200
Summary	SUPERVOLT THERAPY		visits	905300
Summary	PROSTHETIC TREATMENT		pat. served	905400
Summary	SPEECH PATHOLOGY UNIT		visits	905500

¹ CTV Composite Time Value

² pat. days The service produces a patient day whenever there is a visit to the patient's home.