

## COST CENTERS

- 1. REASON FOR ISSUE:** To update cost center codes to be used by VA activities. The revised and updated listing is issued through a revised Department of Veterans Affairs (VA) Handbook, 4671.1 Cost Centers, effective for Fiscal Year 2006.
- 2. SUMMARY OF CONTENTS/MAJOR CHANGES:** The purpose of this handbook is to update the current listing of VA cost centers.
- 3. RESPONSIBLE OFFICE:** Cost and Debt Management Service (047GC), Office of the Deputy Assistant Secretary for Finance (047).
- 4. RELATED DIRECTIVE:** VA Directive 4671, Cost Centers/Budget Object Codes Policy.
- 5. RESCISSIONS:** VA Handbook 4671, Cost Centers, dated December 22, 2004.

**CERTIFIED BY:**

**BY DIRECTION OF THE SECRETARY  
OF VETERANS AFFAIRS:**

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Distribution: Electronic Only



## COST CENTER

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0162	Medical Facilities	A-21



## COST CENTERS

**1. PURPOSE AND SCOPE.** This handbook contains cost centers for the Department of Veterans Affairs (VA) effective for Fiscal Year 2006.

**2. COST CENTERS.** Any cost center/budget object code combination is acceptable, unless specifically noted in the budget object code description. However, this does not imply that every budget object code should be used with every cost center. This structure of account codes will facilitate the proper identification and recording of cost. The cost centers are:

**1000 General Administration - Central Office Staff Only - Summary of accounts in the 1000 and 2000 series.**

**1101 Office of the Secretary.** Includes Secretary of Veterans Affairs, Special Assistants, the Deputy Secretary, Directors, Special Projects Staff, Management Control Staff, Executive Secretary and immediate office personnel and related costs.

**1103 Board of Contract Appeals.** Includes Chairperson, all Contract Appeals Board personnel and related costs.

**1105 Board of Veterans Appeals.** Includes Chairperson, all Board of Veterans Appeals Board sections, medical advisors, administrative services, and related costs.

### Chairman

**110501 Chairman - Members/Executive.**

**110502 Chairman - Admin/Paralegals.**

**110503 Chairman - Admin/Legal Technician.**

**110504 Vice Chairman - MIS.**

**110505 Vice Chairman - Budget and Planning.**

### Appellate Group

**110511 Appellate - Member/Executive.**

**110512 Appellate - Counsel.**

**110513 Appellate - Admin/Paralegals.**

- 110514 Appellate - Admin/Legal Technician.
- 110517 Appellate - Research/Counsel/ Medical Advisor.
- 110518 Appellate - Research/Paralegal.
- 110519 Appellate - Personnel.

**Decision Team 1**

- 110521 DT1 - Member/Executive.
- 110522 DT1 - Counsel.

**Decision Team 2**

- 110525 DT2 - Member/Executive.
- 110526 DT2 - Counsel.

**Decision Team 3**

- 110529 DT3 - Member/Executive.
- 110530 DT3 - Counsel.

**Decision Team 4**

- 110533 DT4 - Member/Executive.
- 110534 DT4 - Counsel.

**Management and Administration**

- 110541 Management - Admin/Paralegal.
- 110542 Management - Admin/Legal Technician.

**Hearing Team**

- 110561 Hearing – Admin/Paralegal.
- 110562 Hearing – Admin/Legal Technician.

**Wilkes-Barre**

- 110571 Wilkes-Barre - Transcribers.
- 110572 Wilkes-Barre- Admin/Paralegal.
- 110573 Wilkes-Barre - Admin/Legal Technician.

**Decision Support Team**

- 110581 Deactivated FY 06.**
- 110582 Deactivated FY 06.**
- 110585 Decision Support - Admin/Paralegal.**
- 110586 Decision Support - Admin/Legal Technician.**
- 110589 Deactivated FY 06.**
- 110590 Deactivated FY 06.**

**Intake Processing Team**

- 110593 Intake - Admin/Paralegal.**
- 110594 Intake - Admin/Legal Technician.**

**1107 Center for Minority Veterans.**

**1108 Center for Women Veterans.**

**1110 Office of Employee Discrimination Complaint Adjudication.**

**1111 Office of Regulation Policy and Management.** Includes personnel services and other costs associated with this office (travel, contractual services, printing and reproduction, supplies, etc.)

**1200 Office of the General Counsel.** Includes General Counsel, all General Counsel personnel and related costs. Includes also personnel and related costs for General Counsel field activities carried out by Office of Regional Counsel.

**ASSISTANT SECRETARY FOR POLICY, PLANNING, AND PREPAREDNESS  
(1300 through 1350 and 2901, 2910, 2911, 2912)**

- 1300 Assistant Secretary for Policy, Planning, and Preparedness. Summary of accounts 1301 – 1350.**
- 1301 Assistant Secretary for Office of Policy, Planning and Preparedness.** Includes Assistant Secretary, immediate office personnel and related costs.
- 1305 Office of Operations, Readiness and Security.**
- 1310 Deputy Assistant Secretary for Policy.** Includes the Deputy Assistant Secretary, office personnel, and related costs.
- 1330 Office of Policy.** National Center for Veterans Analysis and Statistics.
- 1350 Deputy Assistant Secretary for Planning and Evaluation.** Includes the Deputy Assistant Secretary, office personnel and related costs.

**SECURITY AND LAW ENFORCEMENT 2901 – 2912**

- 2901 Transitional Staff**
- 2910 DAS for Security and Law Enforcement.** Summary roll-up changed to 1400-Human Resources and Administration.
- 2911 Law Enforcement Training Center - Enterprise Business Center.**
- 2912 Security - Enterprise Business Center.**

**ASSISTANT SECRETARY FOR HUMAN RESOURCES AND ADMINISTRATION  
(1400 through 1699)**

- 1400 Human Resources and Administration. Summary of accounts 1401 through 1510 and 1600.**
- 1401 Office of Assistant Secretary for Human Resources and Administration.** Includes immediate office personnel and related costs.

- 1410 Deputy Assistant Secretary for Human Resources Management and Labor Relations.** Includes the Deputy Assistant Secretary, all Group and Team Leaders and their immediate staffs, and the Associate Deputy Assistant Secretary for Labor Management Relations and administrative staff.
  
- 1411 Deactivated FY 06.**
  
- 1412 Child Care Subsidy.** Includes all associated cost, budget and expenditures.
  
- 1420 DAS for Resolution Management.**
  - 1421 EEO Administrative Functions.**
  - 1422 Counseling.**
  - 1423 Intake.**
  - 1424 Investigations.**
  
- 1430 Deactivated Fiscal Year 2005.**
  
- 1431 Deactivated Fiscal Year 2005.**
  
- 1432 Deactivated Fiscal Year 2005.**
  
- 1450 Deactivated Fiscal Year 2000.**
  
- 1456 Deactivated Fiscal Year 2005.**
  
- 1457 Deactivated Fiscal Year 2005.**
  
- 1460 Deactivated Fiscal Year 2005.**
  
- 1470 Deactivated Fiscal Year 2005.**
  - 1471 Deactivated Fiscal Year 2005.**
  - 1472 Deactivated Fiscal Year 2005.**
  - 1473 Deactivated Fiscal Year 2005.**
  - 1474 Deactivated Fiscal Year 2005.**

- 1475 Deactivated Fiscal Year 2005.
- 1476 Deactivated Fiscal Year 2005.
- 1477 Deactivated Fiscal Year 2005.
- 1478 Deactivated Fiscal Year 2005.
- 1479 Deactivated Fiscal Year 2005.
- 1480 Deactivated Fiscal Year 2005.
- 1481 Deactivated Fiscal Year 2005.
- 1482 Deactivated Fiscal Year 2005.
- 1483 Deactivated Fiscal Year 2005.
- 1484 Deactivated Fiscal Year 2005.
- 1510 **Office of Deputy Assistant Secretary for Diversity Management.** Includes Deputy Assistant Secretary, immediate office personnel, and related costs.
- 1600 **Office of Administration. Summary of accounts 1610 through 1650.**
  - 1610 **Deputy Assistant Secretary for Administration.** Includes the Deputy Assistant Secretary, Staff Director, Chief of Occupational Health, and immediate office personnel, and related costs.
  - 1615 **Deactivated Fiscal Year 2006.**
  - 1620 **Deactivated Fiscal Year 2005.**
  - 1640 **Facilities Service.** Includes the Office of the Director, Buildings Management Division, Space Management Division, Resources Management Division, Information Management Division, and related costs.
  - 1650 **Support Service.** Includes the Office of the Director, Management Services Division, Media Services Division, Property Management Division, and related costs.

**ASSISTANT SECRETARY FOR PUBLIC AND INTERGOVERNMENTAL AFFAIRS  
(1700 through 1795)**

- 1700**    **Assistant Secretary for Public and Intergovernmental Affairs. Summary of accounts 1702, 1720, 1750, and 1795.**
- 1702**    **Assistant Secretary for Public and Intergovernmental Affairs.** Includes the Assistant Secretary, immediate staff, and all related costs.
- 1705**    **Office of National Programs and Special Events.**
- 1706**    **Office of Information Technology.**
- 1707**    **Center for Faith-Based and Community Initiatives.**
- 1720**    **Deputy Assistant Secretary for Intergovernmental Affairs.**
- 1721**    **Regional VSO Liaison Office.**
- 1750**    **Deputy Assistant Secretary for Public Affairs.**
- 1751**    **White House Liaison Staff. Includes immediate staff and all related costs.**
- 1795**    **Deactivate FY 06.**

**ASSISTANT SECRETARY FOR MANAGEMENT  
(1800 through 1990)**

- 1800**    **Assistant Secretary for Management. Summary of accounts in the 1800 series. Includes also the 6000 series for the Office of Acquisition and Materiel Management.**
- 1801**    **Assistant Secretary for Management.** Includes the Assistant Secretary, immediate staff, and related costs.
- 1810**    **Office of the Assistant Secretary for Management Administrative Staff.** Includes the administrative staff of the Assistant Secretary and related costs.
- 1814**    **Office of Asset Enterprise Management.** Includes the Director, immediate staff and related costs.

- 1820 **Deputy Assistant Secretary for Budget.** Includes the Deputy Assistant Secretary, Office of Budget personnel, and related costs.
- 1830 **Deputy Assistant Secretary for Finance.** Includes the Deputy Assistant Secretary, immediate staff, and related costs.
- 1831 **Enterprise Business Center - VACO.**
- 1835 **Director, Office of Business Oversight.**
- 1836 **Management Quality Assurance Service(Office of Business Oversight).**
- 1837 **Systems Quality Assurance Service Office of Business Oversight).**
- 1840 **Associate Deputy Assistant Secretary (ADAS) for Financial Operations.** Includes the Associate Deputy Assistant Secretary and immediate staff.
- 1841 **Deactivated, Fiscal Year 2003.**
- 1846 **Program Services.**
- 1847 **Liaison Services.**
- 1848 **Debt Management Center.**
- 1850 **Associate Deputy Assistant Secretary (ADAS) for Financial Policy.** Includes the Associate Deputy Assistant Secretary and immediate staff.
  - 1851 **Accounting and Payroll Service.**
  - 1852 **Management and Financial Reports Service.**
  - 1853 **Cost and Debt Management Service.**
  - 1854 **Deactivated effective 10/01/04.**
  - 1855 **Deactivated effective 10/01/04.**
- 1860 **Associate Deputy Assistant Secretary (ADAS) for Financial Systems.** Includes the Associate Deputy Assistant Secretary and immediate staff.

- 1861 Financial Management System Service (FMS).** Includes the Director and staff.
- 1862 Core Financial and Logistics System (CoreFLS).** Includes the Director and staff.
- 1863 E-Payroll Team**
- 1864 O/F FS Payroll and HR System Service.**
- 1865 Information Security Office Team.**
- 1866 Deactivated effective 10/01/04.**
- 1867 Financial Reports Data Warehouse.**

**FINANCIAL SERVICES CENTER (FSC) - ENTERPRISE BUSINESS CENTER  
(1870 through 1896)**

- 1870 FSC - Transitions.**
- 1871 Director, Financial Services Center.**
- 1872 FSC - Business Development Division.**
- 1873 Associate Director for Systems Support Services.**
- 1874 FSC-Facility Support Services.**
- 1875 FSC - Production Support Division.**
- 1876 FSC - Applications Support Division.**
- 1877 FSC - Operational Oversight Division.**
- 1878 Deactivate FY 06.**
- 1879 FSC - Accrued Leave Liability.**
- 1880 FSC - Associate Director for Financial Operations Services.**
- 1881 FSC - Travel Division (TD).**
- 1882 FSC - Centralized Payment Division (CPD).**

- 1883 FSC – Customer Support Division (CSD).
- 1884 FSC - Associate Director for Financial Accounting Service.
- 1885 FSC - Cash Management.
- 1886 FSC - Accounting Reconciliation and Reports.
- 1887 FSC - Accounting Systems Operations Division.
- 1888 FSC - Payroll Operations.
- 1889 FSC - Associate Director for Payroll Operations and Integration Service.
- 1890 FSC - Associate Director for Enterprise Services.
- 1891 FSC – Facility Other 1
- 1892 Deactivate FY 06.
- 1893 Deactivated FY 06.
- 1894 FSC – OGA Other 1.
- 1895 FSC - External Customer - Office of Inspector General (OIG), Department of Interior.
- 1896 FSC - External Customer – White House Commission.
- 1897 FSC - External Customer – CASU.
- 1898 FSC - External Customer – DIHS.
- 1899 Administration - Unfunded Expenses - NOTE - for program office use.

**ASSISTANT SECRETARY FOR INFORMATION AND TECHNOLOGY  
(1900 through 2000)**

- 1900**    **Assistant Secretary for Information and Technology. Summary of accounts in the 1900 series.**
- 1901**    **Assistant Secretary for Information and Technology.** Includes the Assistant Secretary, immediate staff and related costs.
- 1902**    **Office of Cyber and Information Security.** Includes immediate staff and related costs.
- 1905**    **Deputy Assistant Secretary for Information and Technology.** Includes the Deputy Assistant Secretary, immediate staff, and related costs.
- 1910**    **Associate Deputy Assistant Secretary for Policies Portfolio Oversight and Execution.**
- 1912**    **VA Records Center and Vault (formerly Neosho). (To be used by the AAC, station 200 only).**
- 1920**    **Associate Deputy Assistant Secretary for IT Enterprise Architecture.**
- 1938**    **AAC BuyIT Customer Usage Fee**
- 1940**    **VA Automation Center, Austin, Texas. Summary 1941-1949.**
- 1941**    **Austin Automation Center (AAC) Processing Services Division.**
- 1942**    **Austin Automation Center (AAC) Enterprise Systems Division.**
- 1943**    **Austin Automation Center (AAC) - Business Continuity.**
- 1944**    **Austin Automation Center (AAC) - Office of the Director.**
- 1945**    **Austin Automation Center (AAC) Human Resources Management Division.**
- 1946**    **Austin Automation Center (AAC) - Security.**

- 1947 Austin Automation Center (AAC) Acquisition Services.
- 1948 Austin Automation Center (AAC) Acquisition Services Pass Thru.
- 1949 Austin Automation Center (AAC) - Operations Division.
- 1950 Associate Deputy Assistant Secretary for Information Technology Operations.
- 1951 Information Technology Support Service.
- 1955 IT CoreFLS.
- 1960 FTS 2000 Transition.
- 1990 Telecommunications Operations Management, Customer Support and Network Infrastructure Management Services.

**ASSISTANT SECRETARY FOR CONGRESSIONAL AND LEGISLATIVE AFFAIRS  
(2000 through 2550)**

- 2000 Central Office Staff.
- 2500 Assistant Secretary for Congressional and Legislative Affairs. Summary of accounts 2500 through 2559.
  - 2501 Assistant Secretary for Congressional and Legislative Affairs.
  - 2510 Deputy Assistant Secretary for Congressional Affairs.
  - 2550 Deputy Assistant Secretary for Legislative Affairs.
- 2600 Pershing Hall.
  - 2610 Pershing Hall. Includes all charges for Pershing Hall.

**VETERANS BENEFITS ADMINISTRATION  
(3000 through 3440)**

- 3000 Veterans Benefits Administration (VBA).**
- 3010 Executive Director.** Includes Under Secretary for Benefits, Deputy Under Secretary for Benefits, Chief of Staff, Area Directors, Station Directors, the Assistants and immediate office personnel.
  - 3011 Associate Deputy Under Secretary for Policy and Management.**
  - 3012 Associate Deputy Under Secretary for Management.**
  - 3013 Associate Deputy Under Secretary for Field Operations.**
  - 3014 Equal Opportunity Program Office.**
  - 3015 Office of Facilities, Access and Administration.**
  - 3016 Office of Performance Analysis and Integrity.**
  - 3020 Benefits Delivery Service.** Benefits Delivery Center and Regional Office services staff.
  - 3030 Deactivate FY 2006.**
  - 3031 Social Security Administration Division.** (Limited to VARO Manila, Social Security Division, and VARO St. Petersburg, App. Archi. & Sys Dev Meth Staff)
  - 3040 Compensation and Pension Service.** Includes Director, Deputy Director for Compensation and Pension Service, Assistant Director for Policy, Assistant Director for Procedures, Assistant Director for Training and Data Management, Assistant Director for Benefits Delivery, Assistant Director for Business Management, Assistant Director for Veterans Services, Veterans Service Center Manager and employees assigned to the Veterans Service Center and employees assigned to the Fiduciary and Field Examination Unit.
  - 3041 Resource Center.** Includes all administrative support costs and immediate office personnel.
  - 3042 Huntington Satellite Rating Board Activity.** Includes all costs associated with VBA Huntington Regional Office Satellite Rating Activity.

- 3043 Pension Centers.** For the use of Stations 310, 330 and 335 only.
- 3044 Rehired Trainers/Rehired Employees.** Rehired trainers are applicable only to VACO C&P Program; rehired employees are applicable only to regional offices.
- 3045 Deactivate FY 2006.**
- 3050 Loan Guaranty.** Includes Director, Assistant Director for Loan Management, Assistant Director for Loan Policy and Valuation, Assistant Director for Program Management and Strategic Development, Assistant Director for Oversight and Information Technology, and all employees assigned to the Loan Guaranty Division.
- 3060 Deactivated FY 06**
- 3061 Insurance Program Management and Actuarial Staff.** VAROIC Philadelphia.
- 3062 Insurance Claims Division.** VAROIC Philadelphia.
- 3063 Insurance Policyholder Service.** VAROIC Philadelphia.
- 3064 Insurance Internal Control Staff.** VAROIC Philadelphia.
- 3070 Education Service.** Includes Director, Assistant Director for Program Management, Assistant Director for Education Policy and Program Development, Regional Processing Offices, and Compliance and Liaison Unit.
- 3080 Vocational Rehabilitation and Employment Service.** Includes Director, Vocational Rehabilitation and Employment Service, Chief, Vocational Rehabilitation and Employment Division and all employees assigned to this division.
- 3081 Chapter 31 Contract Counseling/Evaluation.** Restricted to BOC 2504, "Contract Counseling Initial Service."
- 3082 Chapter 31 Rehabilitation Service.** Restricted to BOC 2505, "Rehabilitation Service Counseling."
- 3083 Chapter 31 Employment Service.** Restricted to BOC 2506, "Employment Service counseling."

- 3091 Deactivated FY 2006.**
- 3092 Administrative Support Staff.** Includes Records Management Center, Chief, Administrative Division, and all employees assigned to the Administrative Division.
- 3093 Office of Resource Management/Finance.** Includes the Chief Financial Officer and all obligations of the Office of Resource Management. Also used by Hines Finance Center, Administrative and Loan Accounting Center, and the Direct Deposit Unit in VARO Muskogee.
- 3094 Human Resource Management.** Includes Office of Human Resources and all employees assigned to Human Resource Management activities.
- 3095 Undistributed.**
- 3096 Support Services Division.** Includes Chief, Support Services Division and all employees assigned to the Support Services Division. **(VBA field only).**
- 3097 Information Resources Management.** In VACO, includes VA Deputy Chief Information Officer for Benefits and all obligations of the Office of Information Management. Also used by the SDC Austin, TX and for ADP-related obligations in ADUS for Field Operations field stations.
- 3098 Training Staff/Academy.**
- 3099 Veterans Benefits Administration (VBA) - Unfunded Expenses.**
- 3320 Vendee and Acquired Loans.**
- 3440 Headstones and Markers.**

**INSPECTOR GENERAL  
(4000 through 4187)**

- 4000 Inspector General (IG).**
- 4100 Office of Inspector General. Summary of accounts in the 4100 series.**
- 4110 Office of Inspector General.**

- 4120 Assistant Inspector General for Audit.
- 4130 Assistant Inspector General for Investigation.
- 4140 Assistant Inspector General for Health Care Inspections.
- 4141 Atlanta Health Care Inspections.
- 4142 Chicago Health Care Inspections.
- 4143 Los Angeles Health Care Inspections.
- 4144 Boston Health Care Inspections.
- 4145 Dallas Health Care Inspections.
- 4146 Washington DC Health Care Inspections.
- 4147 St. Petersburg Health Care Inspections.
- 4148 IG/AIG for Healthcare Inspections, Kansas City Regional Office.
- 4150 Assistant Inspector General for Management and Administration.
- 4151 Operational Support.
- 4152 Information Technology and Data Analysis.
- 4153 Financial and Administrative Support.
- 4154 Human Resources Management.
- 4155 Hotline.
- 4160 Regional Office of Audit. Summary of accounts in the 4160 series.
  - 4161 Atlanta Audit Operations Division.
  - 4162 Chicago Audit Operations Division.
  - 4163 Dallas Audit Operations.

- 4164 Boston Audit Operations Division.
- 4165 Kansas City Audit Operations Division.
- 4166 Central Office Audit Operations Division.
- 4167 Financial Statements Audit Operations Division.
- 4168 Seattle Audit Operations Division.
- 4169 LA Audit Operations Division.
- 4170 Audit/Contract Review and Evaluation Division.
- 4171 St. Petersburg Audit Operations Division.
- 4180 Regional Office of Investigations. Summary of accounts in the 4180 series.
- 4181 Southeast Investigative Field Office.
- 4182 Central Investigative Field Office.
- 4183 Western Investigative Field Office.
- 4184 South Central Investigative Field Office.
- 4186 Deactivated Fiscal Year 2000.
- 4187 Northeast Investigative Field Office.

**NATIONAL CEMETERY ADMINISTRATION  
(5000 through 5706)**

- 5000 National Cemetery Administration (NCA).
- 5100 NCA Central Office Staff - Summary of accounts in the 5100 series.
- 5110 NCA Office of the Under Secretary for Memorial Affairs. Summary of accounts in the 5110 Series.

- 5111 Office of Under Secretary for Memorial Affairs.** Includes the Under Secretary for Memorial Affairs; Chief of Staff; immediate office personnel and related costs.
- 5112 Advisory Committee on Cemeteries and Memorials.** Includes direct costs of the Advisory Committee and related administrative support costs.
- 5113 Office of the Deputy Under Secretary for Memorial Affairs.** Includes the Deputy Under Secretary; immediate office personnel and related costs
- 5120 Summary of accounts in the 5120 series.**
  - 5121 Deactivated Fiscal Year 2004.**
  - 5122 Office of Finance and Planning/Chief Financial Officer.** Includes the Office of the Director; the Budget and Finance Service; the Director, Policy and Planning Service; the Director, Business Process Improvement Service; assigned personnel and related costs.
  - 5124 Management Support Service.** Includes the Director, all assigned personnel and related costs.
  - 5125 Communications Management Service.** Includes the Director, all assigned personnel and related costs.
  - 5127 Information Systems Service.** Includes the Director, all assigned personnel and related costs.
- 5130 Summary of accounts in the 5130 series.**
  - 5131 Deactivated Fiscal Year 04.**
  - 5132 Office of Field Programs.** Includes the Director; Area Coordinators, all assigned personnel and related costs.

- 5133 Office of Construction Management.** Includes the Office of the Director; Project Management Service; the Director, Project Support Service; all assigned personnel and related costs.
- 5134 State Cemetery Grants Service.** Includes the Director, all assigned personnel and related costs.
- 5199 National Cemetery Administration (NCA) - Unfunded Expenses.**
- 5301 Deactivated Fiscal Year 2003.**
- 5400 Operations Support Center. Summary of accounts in the 5400 series.**
  - 5401 Systems Integration Center.** Includes the Director, all assigned personnel and related costs.
  - 5402 Logistics Management Service.** Includes Director, all assigned personnel and related costs.
  - 5403 Finance Division.** Includes all assigned personnel and related costs.
- 5500 Memorial Program Service. Summary of all accounts in the 5500 series.**
  - 5501 Office of the Director.** Includes the Director, immediate office personnel and related costs.
  - 5502 Applicant Assistance.** Includes all assigned personnel and related costs.
  - 5503 Deactivated 11/12/03.**
  - 5504 Operations Office.** Includes all assigned personnel and related costs.
  - 5505 Presidential Memorial Certificates (PMC).** Includes all assigned personnel and related costs of producing the certificates.
  - 5506 Program Support.** Includes all assigned personnel and related costs.

- 5507 Monument Acquisitions.** Includes all costs related to the procurement of headstones and markers under the Compensation and Pension appropriation, fund 36X0102(H).
- 5508 On-Site Engraving.** Includes all costs related to the on-site engraving of headstones and markers under the Compensation and Pension appropriation, fund 36X0102(H).
- 5510 Processing Site Nashville, TN.** Includes all assigned personnel and related costs.
- 5511 Processing Site Lebanon, PA.** Includes all assigned personnel and related costs.
- 5512 Processing Site - Fort Leavenworth, KS.** Includes all assigned personnel and related costs.
- 5600 Memorial Service Network (MSN). Summary of accounts in the 5600 series.**
- 5601 Memorial Service Network I, Philadelphia, PA.** Includes the Director, immediate office personnel and related costs.
- 5602 Memorial Service Network II, Atlanta, GA.** Includes the Director, immediate office personnel and related costs.
- 5603 Memorial Service Network III, Denver, CO.** Includes the Director, immediate office personnel and related costs.
- 5604 Memorial Service Network IV, Indianapolis, IN.** Includes the Director, immediate office personnel and related costs.
- 5605 Memorial Service Network V, Oakland, CA.** Includes the Director, immediate office personnel and related costs.

- 5700 National Cemeteries. Summary of accounts in the 5700 series.**
- 5701 National Cemeteries supervised by the MSN I, Philadelphia, PA.** Includes the Director, all GS and WG personnel and related costs. Costs incurred for supplies and services for miscellaneous national cemetery activities (Soldiers' lots; Confederate cemeteries, plots and monuments; Government lots in private cemeteries) by the oversight cemetery will be charged to that cemetery.
- 5702 National Cemeteries supervised by the MSN II, Atlanta, GA.** Includes the Director, all GS and WG personnel and related costs. Costs incurred for supplies and services for miscellaneous national cemetery activities (Soldiers' lots; Confederate cemeteries, plots and monuments; Government lots in private cemeteries) by the oversight cemetery will be charged to that cemetery.
- 5703 National Cemeteries supervised by the MSN III, Denver, CO.** Includes the Director, all GS and WG personnel and related costs. Costs incurred for supplies and services for miscellaneous national cemetery activities (Soldiers' lots; Confederate cemeteries, plots and monuments; Government lots in private cemeteries) by the oversight cemetery will be charged to that cemetery.
- 5704 National Cemeteries supervised by the MSN IV, Indianapolis, IN.** Includes the Director, all GS and WG personnel and related costs. Costs incurred for supplies and services for miscellaneous national cemetery activities (Soldiers' lots; Confederate cemeteries, plots and monuments; Government lots in private cemeteries) by the oversight cemetery will be charged to that cemetery.
- 5705 National Cemeteries supervised by the MSN V, Oakland, CA.** Includes the Director, all GS and WG personnel and related costs. Costs incurred for supplies and services for miscellaneous national cemetery activities (Soldiers' lots; Confederate cemeteries, plots and monuments; Government lots in private cemeteries) by the oversight cemetery will be charged to that cemetery.
- 5706 National Cemetery Administration Training Center.** Includes all assigned personnel and related costs.

**REVOLVING SUPPLY FUND  
(6000 through 6376)**

**6000 Revolving Supply Fund.**

**6131 Deactivated FY 06.**

**6153 Facility Supplies.**

**CENTRAL OFFICE  
(6200 through 6376)**

**6200 Acquisition and Materiel Management.**

**6210 Deputy Assistant Secretary for Acquisition and Materiel Management.**

**6211 1VA + Fund Program.**

**6212 Human Resources Management.**

**6213 Management Support Office.**

**6214 Electronic Commerce Business Solutions Office.**

**6215 Electronic Commerce Contracting Prototype.**

**6220 Chief Financial Officer.**

**6230 Office of ADAS for Program Management and Operations.**

**6231 Publications Operations.**

**6232 Publications Merchandising.**

**6240 Acquisition Operations and Analysis Service.**

**6250 Deactivated Fiscal Year 2000.**

**6260 Acquisition Resources Service.**

**6280 VHA Logistics Office.**

- 6290 Office of Small and Disadvantaged Business Utilization.
- 6291 Center for Veterans Enterprise Development.
- 6292 Deactivated Fiscal Year 2004.
- 6324 Acquisition Review - Austin.
- 6325 Marketing Division - Tampa.
- 6326 Marketing Division - Columbia.
- 6327 Austin Acquisition Service.
- 6328 Acquisition Assistance - Canandaigua.
- 6329 Tampa Direct Delivery.
- 6330 National Acquisition Center.
- 6331 Acquisition Assistance - Hines.
- 6332 Support Services.
- 6333 Acquisition Assistance - Ft. Detrick.
- 6334 Acquisition Assistance - Linthicum.
- 6335 Acquisition Assistance - Sacramento.
- 6336 Special Projects.
- 6337 ARS – Augusta, GA.
- 6338 Hines Item Management.
- 6339 Acquisition Assistance - Milwaukee.
- 6340 Denver Distribution Center.
- 6345 Denver Distribution Center Hearing Aid Repair Laboratory.
- 6348 Denver Distribution Center Fiscal Division.

**Service and Distribution Centers**

- 6350 Austin Information Systems Operations Division.**
- 6351 Forms Distribution Division.**
- 6352 Deactivated FY 06.**
- 6353 Hines Service and Distribution Center, Office of the Director.**
- 6354 Hines Fiscal.**
- 6355 Fort Detrick Fiscal.**
- 6356 Stock and Burial Flags Distribution Division.**
- 6357 Service and Reclamation Division.**
- 6358 SDC Acquisition and Materiel Management.**
- 6359 Human Resources Management Services.**
- 6360 Tampa Office.**

**Somerville Asset Management Service**

- 6361 Hillsborough Asset Management Silver Recovery Program.**
- 6362 Hillsborough Asset Management Service, Office of the Director.**
- 6371 Hillsborough Asset Management Service Quality Assurance Division.**
- 6372 Deactivated FY 06.**
- 6373 Deactivated FY 06.**
- 6374 Deactivated FY 06.**
- 6375 Deactivated FY 06.**

**6376 Deactivated FY 06.**

**6377 Hines Automation Division.**

**7000 Reserved.**

**VETERANS HEALTH ADMINISTRATION (VHA)  
(8000 through 8900)**

**NOTE: For VHA Costing please refer to the VHA Desk Guide on VHA Cost Centers and Applicable Budget Object Codes for more detailed cost center and budget object code guidance.**

**8000 VHA Cost Center/Budget Object Code Structure.**

**8000 VHA – Central Office Staff and Programs.**

**8100 Research.**

**8200 Direct Medical Care - VA Facilities.**

**8300 Direct Medical Care - Non-VA Facilities.**

**8400 Administrative Support.**

**8500 Engineering and Environmental Management Support.**

**8600 Miscellaneous Benefits and Service.**

**8800 General Post Fund.**

**8860 Credit Reform.**

**8900 Revolving Funds.**

**VHA Research Programs****Research Program 821.****8100 Research.**

Institutional Research Support (Cost Centers 8101 through 8105). Includes cost of medical research at VA medical centers resulting from funds used at local discretion on recommendation of the Research and Development Committee. Also includes the cost of facilities and services common to the total research program. Excludes costs identified as special research activities.

**8101 Administration and Common Research.** Includes personal services of the support staff for the Associate Chief of Staff (ACOS) for Research, and all other costs associated with that activity in support of multiple research programs, projects, and laboratories.

**8102 Common Research Support.**

**8103 Biomedical Research Project.** Includes personal service and other costs within Investigation Initiated Research for component research projects identified with individual investigators at VA medical centers. Excludes costs for principal investigators in cost center 8104.

**8104 Investigator Salaries.** Personal service costs of career principal investigators only.

**8105 Animal Research Facilities.** Includes personal service and other costs directly related to biological models (animals). Includes costs of services of veterinarians and technicians who devote majority of time to husbandry and medical and surgical care of animals for research purposes. Excludes costs of animals, supplies, or technician services attributable to individual research projects.

Special Research Support (Cost Centers 8106 through 8119). Includes cost of medical research activities at VA medical centers that are designated by Medical Research Service and Central Office, as special research activities.

**8106 Special Research Labs and Programs.** Includes personal service and other costs associated with High

Priority Research in selected VA medical centers.

- 8107 Cooperative Studies.** Includes personal service and other costs of operation of Cooperative Studies of particular medical problems conducted in a uniform manner by investigators from different VA hospitals who pool their observations to arrive at a conclusion.
- 8108 Career Development Program.** Includes personal service and other costs of investigators appointed in the Career Development Program principally engaged in individual activities or projects developing leadership in research and academic medicine.
- 8109 Other Designated Research.** Includes personal service and other costs attributable to centrally designated special research programs other than those identified separately under other cost centers.
- 8110 Research Career Scientists.** Includes only personal services costs of VA Central Office approved scientists.
- 8112 ORCA (Office of Research Compliance and Assurance).**
- 8119 External Research Grants.** Includes Personal services of the research investigator and their staff. Also includes the indirect costs applicable to the grant and all other costs incidental to the completion of the grant.

## Research Program 822.

### Rehabilitative Research and Development (Cost Centers 8120 through 8125).

- 8120 Rehabilitative Medical Research.**
- 8121 Central Office for Prosthetics Research.** Includes centrally negotiated Rehabilitation Research and Development (R&D) contract costs and approved publication contracts.
- 8122 Prosthetics.** Research and Development activities not in 8124 (**VACO approval**).

- 8123 VA Prosthetics Research and Development Center.** Includes personal service costs, consultant fees, and travel costs of personnel assigned primarily to Prosthetics Research and Evaluation activities and approved publication costs. Includes bioengineers performing evaluation activities.
- 8124 All Other Intra VA Rehabilitation R&D Activities.** Includes personal service costs, consultant fees and travel costs of all field employees engaged in these activities not specifically provided for elsewhere in the 8121-8123 series of cost centers and specifically approved by VA Central Office.
- 8125 Biomedical Engineering Research Service.**

**Research Program 823.****Agent Orange Research**

- 8132 Agent Orange.** Central Office approved.

**Research Program 824.****Health Services Research and Development (HSR&D) (Cost Centers 8133, 8134).**

- 8133 Administration.** Includes personal services and all other costs for the support of the Associate Chief of Staff office.
- 8134 Research and Development in Health Services.** Includes all costs (personal services and all other) of field employees engaged in HSR&D projects and studies approved by VA Central Office.

**Research Program 825.****Cooperative Studies Research Program.**

- 8150 Cooperative Studies Research Program.**

**8000 VHA – Central Office Staff and Programs.**

- 8001 Under Secretary for Health.** Includes cost of Under Secretary for Health, Deputy Under Secretary for Health Policy Coordination, Chief of Staff to the Under Secretary, Executive Assistant to the Under Secretary, respective personnel and other operating cost. (Fund 0152)
- 8002 Deputy Under Secretary for Health for Operations and Management.** Includes cost of the Deputy Under Secretary, respective personnel and other operating cost. Also includes offices of the VISN Support Service Center (VSSC) and Veterans Canteen Service, respective personnel and other operating cost. (Fund 0152)
- 8025 Academic Affiliation Office.** Includes cost of the Chief Academic Affiliations Officer, respective personnel and other operating cost. (Fund 0152)
- 8026 Chief Research and Development Office.** Includes cost of the Chief Research and Development Officer, respective personnel and other operating cost. Includes also the offices of Medical Research Service; Rehabilitation Research and Development Service; Health Services Research and Development Service; and Cooperative Studies Program, respective personnel and other operating cost. (Fund 0152)
- 8029 Chief Public Health and Environmental Hazards Office.** Includes cost of the Chief Public Health and Environmental Hazards Officer, respective personnel and other operating cost. Includes also the offices of Environmental Agent Program, Public Health Strategic Health Care Group; Women Veterans Health Program; Environmental Epidemiology Service; Occupational Health Program; and Emergency Management Strategic Healthcare Group, respective personnel and other operating cost. (Fund 0152)
- 8030 Readjustment Counseling Service.** Includes cost of the Chief Readjustment Counseling Officer, respective personnel and other operating costs. (Fund 0152)

- 8031 Office of Policy and Planning.** Includes cost of the Assistant Deputy Under Secretary for Health, respective personnel and other operating costs. Includes also the offices of Enrollment and Forecasting; Policy Analysis; Strategic Planning and Informatics; Clinical Affairs and Information Dissemination; Healthcare Analysis and Information Group; and Planning Systems Support Group, respective personnel and other operating costs. (Fund 0152)
- 8033 Office of Communications.** Includes cost of the Chief Communications Officer, respective personnel and other operating cost. Includes also the offices of Legislative Programs and Policy Review Office; Voluntary Service Office; Office of Special Projects; and Office of Executive Correspondence, respective personnel and other operating costs. (Fund 0152)
- 8034 Office of Information.** Includes cost of the Chief Office of Information, respective personnel and other operating costs. (Fund 0152)
- 8035 Management Support Office.** Includes cost of the Chief Management Support Officer, respective personnel and other operating costs. (Fund 0152)
- 8036 Quality and Performance Office.** Includes cost of the Chief Quality and Performance Officer, respective personnel and other operating costs. (Fund 0152)
- 8037 Office of Finance.** Includes cost of the Chief Financial Officer, respective personnel and other operating costs. (Fund 0152)
- 8038 Resource Management Office.** Includes cost of the Associate Chief Financial Officer for Resources Management, respective personnel and other operating costs. (Fund 0152)
- 8040 Financial Management Office.** Includes cost of the Associate Chief Financial Officer for Financial Management and Accounting Systems, respective personnel and other operating costs. (Fund 0152)
- 8043 Resource Sharing Office.** Includes cost of the

- Director, Resources Sharing Office, respective personnel and other operating costs. (Fund 0152)
- 8046 Office of Employee Education.** Includes cost of the Chief Learning Officer, respective personnel and other operating costs. (Fund 0152)
- 8047 Office of the Medical Inspector.** Includes cost of the Medical Inspector, respective personnel and other operating costs. (Fund 0152)
- 8048 Office of Research Compliance and Assurance.** Includes cost of the Chief Human Research Oversight Officer, respective personnel and other operating costs. (Fund 0152)
- 8049 National Center for Patient Safety.** Includes cost of the Director of the National Center for Patient Safety, respective personnel and other operating costs. (Fund 0152)
- 8051 Business Office (formerly Cost Centers 8950, 8951, 8953, 8954, 8955 and 8956).** Includes cost of the Chief Business Office, respective personnel and other operating costs. (Fund 0152)
- 8055 Capital Asset Realignment for Enhanced Services.** Includes cost of the Director of the Capital Asset Realignment for Enhanced Services office, respective personnel and other operating costs. (Fund 0152)
- 8056 Office of Facilities Management.** Includes cost of the Chief Facilities Management Officer, respective personnel and other operating costs. (Fund 0152)
- 8058 Construction Management Office.** Includes cost of the Director for Construction Management Office, respective personnel and other operating costs. (Fund 0152)
- 8059 Facilities Quality Office.** Includes cost of the Director for Facilities Quality, respective personnel and other operating costs. (Fund 0152)
- 8060 Program Management and Planning Office.** Includes cost of the Director for Program Management

and Planning, respective personnel and other operating costs. (Fund 0152)

- 8061 Information Management Office.** Includes cost of the Director for Information Management, respective personnel and other operating costs. (Fund 0152)
- 8069 Unallocated Overhead Expense.** Includes all common use supplies, services and other operating costs in support of all activities in the 8001 through 8083 series of cost centers. (Fund 0152) **Note: Any cost center/budget object code combination is acceptable, unless specifically noted.**
- 8070 Office of Patient Care Services.** Includes cost of the Chief Patient Care Services Officer, respective personnel and other operating costs. (Fund 0152)
- 8071 Forensic Medicine Strategic Health Care Group.** Includes cost of the Chief of Forensic Medicine, respective personnel and other operating costs. (Fund 0152)
- 8073 Telemedicine Strategic Health Care Group.** Includes cost of the Chief, Telehealth Strategic Health Care Group and Specific Functions, respective personnel and other operating costs. (Fund 0152)
- 8074 Allied Clinical Services Strategic Health Care Group.** Includes cost of the Chief, Allied Clinical Services Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)
- 8075 Acute Care Strategic Health Care Group.** Includes cost of the Chief Consultant of the Acute Care Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)
- 8076 Primary and Ambulatory Care Services Strategic Health Care Group.** Includes cost of the Chief Consultant of the Primary and Ambulatory Care Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)
- 8077 Prosthetic and Sensory Aid Services Strategic Health Care Group.** Includes cost of the Chief Consultant of the Prosthetic and Sensory Aids Services

Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)

**8078 Geriatrics and Extended Care Strategic Health Care Group.** Includes cost of the Chief Consultant of the Geriatrics and Extended Care Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)

**8079 Diagnostic Services Strategic Health Care Group.** Includes cost of the Chief Consultant of the Diagnostic Services Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)

**8080 Mental Health Strategic Health Care Group.** Includes cost of the Chief Consultant of the Mental Health Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)

**8081 Rehabilitation Strategic Health Care Group.** Includes cost of the Chief Consultant of the Rehabilitation Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)

**8082 Nursing Strategic Health Care Group.** Includes cost of the Chief Consultant of the Nursing Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)

**8083 Pharmacy Benefits Management Strategic Health Care Group.** Includes cost of the Chief Consultant of the Pharmacy Benefits Management Strategic Health Care Group, respective personnel and other operating costs. (Fund 0152)

**8099 Grants Program for Construction of State Extended Care Facilities. VACO (Station 101) use only.** (Fund 0181)

**8200 Direct Medical Care – VA Facilities.**

**8201 Medical Service.** Personal services and other costs associated with direct inpatient/outpatient care providers – includes nurse practitioners (1064), clinical nurse specialists (1067), and their support staff --

unless a specific separate activity cost center exists.  
(Fund 0160)

- 8202 Surgical Service.** Personal services and other costs associated with inpatient/outpatient surgical care providers - includes nurse practitioners (1064), clinical nurse specialists (1067), and their support staff--unless a specific separate activity cost center exists. Includes operating room registered nurses. (Fund 0160)
- 8203 Psychiatry Service.** Personal services and other costs associated with inpatient/outpatient psychiatric care providers. Includes nurse practitioners (1064), clinical nurse specialists (1067) and their support staff--unless a specific separate activity cost center exists. (Fund 0160)
- 8204 Primary Care (formerly titled Clinical Ambulatory Care).** Personal services and other costs associated with outpatient primary care providers – includes nurse practitioners (1064), clinical nurse specialists (1067), and support staff -- unless a specific cost center exists. Also includes community-based outpatient clinic (CBOC) costs (staff or contract). Real property leases for a CBOC are charged to 8511. (Fund 0160)
- 8205 Domiciliary Care.** Personal services and other costs associated with direct domiciliary providers - includes Nurse Practitioners (1064), clinical nurse specialists (1067), and their support staff -- unless a specific separate activity cost center exists. (Fund 0160)
- 8207 Geriatrics and Extended Care.** Personal services and other costs associated with VA facility direct nursing home care, home-based primary care, adult day health care, and other non-institutional care providers - includes nurse practitioners (1064), clinical nurse specialists (1067), and their support staff --unless a specific separate activity cost center exists. (Fund 0160)
- 8211 Dialysis.** Personal services and other costs associated with providers - includes Nurse Practitioners (1064) and clinical nurse specialists (1067) and their support staff related to direct costs associated with an identifiable dialysis center, e.g., dialysis center, satellite dialysis,

renal dialysis, peritoneal dialysis, etc., and home dialysis activities unless a specific separate activity cost center exists. Excludes contract dialysis non-VA workload which is chargeable to 8364. (Fund 0160)

- 8212 Anesthesiology.** Personal services and other costs associated with direct anesthesiology providers and their support staff. Includes anesthesiologists and nurse anesthetists. (Fund 0160)
- 8215 Clinical Programs.** Tenant activity of a clinical nature approved by VA Headquarters, not related to direct patient care at a host facility. Includes costs for personal services, consultant services, travel, and supplies for clinical programs that provide national or regional support beyond the host facility and not identified by other cost centers. Includes also VA Central Office medical care appropriations Specific Purpose funding of research support programs (e.g., co-op registered nurses). **THIS ACCOUNT IS RESTRICTED TO VA HEADQUARTERS APPROVAL.** (Fund 0160)
- 8221 Social Service.** Personal services and other costs associated with direct social work providers and their support staff. (Fund 0160)
- 8222 Diagnostic Radiology.** Personal services and other costs associated with the acquisition, management, and delivery of those products and/or services relating to the radiological procedures used for diagnostic purposes such as X-rays, MRIs, and CT scans. Includes fee basis/contractual diagnostic radiology. (Fund 0160)
- 8223 Pathology and Laboratory Medicine (P&LM) Service.** Personal services and other costs associated with P&LM activities. Includes cost of all blood and blood products, blood drawing, satellite labs (stat or special labs), and morgue attendants. Includes fee basis/contractual laboratory tests. Excludes General Reference Laboratories, which will be charged to cost center 8269. (Fund 0160)
- 8224 Pharmacy.** Personal services and other costs associated with pharmacy activities of purchasing,

- preparing, preserving, compounding and dispensing of pharmaceuticals. Includes Consolidated Mail Outpatient Pharmacy costs/charges. (Fund 0160)
- 8225 Medical Media Production.** Personal services and other costs associated with medical media activities of medical photography, slide production, and video tape reproduction. (Fund 0160)
- 8226 Library.** Personal services and other costs associated with library activities of medical and patients' libraries other than medical records libraries. Includes also librarian trainees. (Fund 0160)
- 8227 Psychology.** Personal services and other costs associated with direct inpatient/outpatient psychology providers and their support staff. Includes vocational counseling. (Fund 0160)
- 8228 Audiology and Speech Pathology.** Personal services and other costs associated with direct inpatient/outpatient audiology and speech providers and their support staff. (Fund 0160)
- 8229 Nuclear Medicine.** Personal services and other costs associated with direct inpatient/outpatient nuclear medicine providers and their support staff activities. Includes all radioisotope facilities supported in whole or in part by medical care funds as well as fee basis/contractual nuclear medicine costs. (Fund 0160)
- 8231 Podiatry.** Personal services and other costs associated with direct inpatient/outpatient podiatry providers and their support staff. (Fund 0160)
- 8232 Optometry Service.** Personal services and other costs associated with direct inpatient/outpatient optometry providers and their support staff. (Fund 0160)
- 8233 Spinal Cord Injury Service.** Personal services and other costs associated with direct inpatient/outpatient spinal cord injury providers and their support staff. (Fund 0160)

- 8234 Geriatric Research Education and Clinical Center (GRECC).** Personal services and other costs associated with direct inpatient/outpatient GRECC providers and their support staff. This cost center will be used only by those facilities having a Central Office approved GRECC unit. (Fund 0160)
- 8235 Neurology.** Personal services and other costs associated with direct inpatient/outpatient neurology providers and their support staff. (Fund 0160)
- 8236 Dermatology.** Personal services and other costs associated with direct inpatient/outpatient dermatology providers and support staff. (Fund 0160)
- 8237 Radiation Therapy.** Personal services and other costs associated with direct inpatient/outpatient radiation therapy providers and their support staff. Includes fee basis/contractual radiation therapy. (Fund 0160)
- 8240 Mental Illness Research Education and Clinical Center (MIRECC).** Personal services and other costs associated with direct inpatient/outpatient MIRECC providers and their support staff. This cost center will be used only by those facilities having a VACO approved MIRECC. (Fund 0160)
- 8241 Nursing Service.** Personal services and other costs associated with direct inpatient/outpatient nursing staff. Excludes nurse anesthetists (1063), excludes operating room registered nurses and excludes nurse practitioners (1064) and clinical nurse specialists (1067). (Fund 0160)
- 8242 Physical, Medicine and Rehabilitation Service (PM&RS).** Personal services and other costs associated with direct inpatient/outpatient PM&RS providers and their support staff. Includes Incentive Therapy and Compensated Work Therapy Programs. (Fund 0160)
- 8243 Clinical Dietetic Services (formerly titled Nutrition and Food Services).** Personal services and other costs associated with clinical dietetics (1018 and 1019) their direct administrative support staff and other

supplies/services. Excludes all cost associated with the preparation and delivery of food services which is chargeable to 8543. (Fund 0160)

- 8244 Chaplains.** Personal services and other costs associated with direct inpatient/outpatient chaplain providers and their support staff. (Fund 0160)
- 8245 Blind Rehabilitation.** Personal services and other costs associated with direct inpatient/outpatient blind rehabilitation providers and their support staff. (Fund 0160)
- 8246 Recreation Service.** Personal services and other costs associated with direct inpatient/outpatient recreation service providers and their support staff. (Fund 0160)
- 8247 Readjustment Counseling.** Personal services and other costs associated with direct Vietnam Era Veterans Readjustment Counseling Outreach Program providers and their support staff. Includes all Readjustment Counseling regional management and support activities and also includes all contractual activities associated with this program. Real property leases for an Outreach Center are charged to 8511. (Fund 0160)
- 8248 Dental Service.** Personal services and other costs associated with the acquisition, management, and delivery of those products and/or services in operating oral and dental care programs. (Fund 0160)
- 8250 Care Coordination/Home Telehealth.** Personal services of those employees whose time is 100 percent to the activity and other direct costs related to the use of home health informatics, disease management and telehealth technologies to integrate and coordinate care and extend current care management and case management activities. Other costs include home telehealth technologies (not IT), equipment and travel. (Fund 0160)
- 8252 Central Dental Laboratory.** Limited to VA Central Office approved Central Dental Laboratories. (Fund

0160)

- 8265 Prosthetics Purchases Through Denver Distribution Center.** For use ONLY by the Denver Prosthetics Distribution Center (PDC), in processing cost transfers associated with PDC charges to the sites. (Fund 0160)
- 8266 Orthopedic Shoe Service.** Personal services and other costs associated with direct orthopedic shoe service staff. (Fund 0160)
- 8269 General Reference Laboratory.** Contains the direct expenses of operating a USH (Under Secretary of Health) authorized reference laboratory. Charged also to this cost center are the expenses incurred in support of the Armed Forces Institute of Pathology (VA Medical Center, Washington, DC only).
- 8272 Prosthetic Activity.** Personal services and other costs associated with Prosthetics Service including sections or units in other than the Prosthetics organizational unit. Includes cost of prosthetic equipment and repairs to equipment for patients. Also includes: (1) prosthetic devices, medical equipment and supplies, nonservice-connected veterans receiving aid and attendance or special monthly compensation under 38 CFR 17.115C (2) lifts to move invalid patients, includes nonservice-connected veterans; and, (3) rental of rehabilitative equipment and devices for nonservice-connected veterans that were formerly charged to the benefit payment expense accounts. (Fund 0160)
- 8273 Orthotics Laboratory.** Limited to VA Central Office approved orthotics laboratories. Only materials, supplies and components required for custom-fit orthotic and prosthetic fabrication, and wheelchair repairs should appear under this cost center. (Fund 0160)
- 8274 Restorations Clinic.** Limited to VA Central Office approved Restoration Clinics. (Fund 0160)
- 8275 Optical Laboratory.** Limited to VA Central Office approved optical laboratories. Includes personal

services and all other costs associated with CO approved optical laboratories that are a tenant clinical activity to the host facility. (Fund 0160)

- 8281 Supply Processing and Distribution (SPD) Section.** Personal services and other costs associated with direct SPD staff and activities. (Fund 0160)
- 8285 Ward Administration Section.** Personal services and all other costs associated with ward administration. (Fund 0160)
- 8286 Ambulatory Care Administration.** Personal services and other costs associated with ambulatory care processing activities. It excludes all costs associated with burial arrangements, comfort items and patient fund activities that will be charged to cost center 8411. It also excludes direct medical care employees and support staff that should be charged to the appropriate Medical Services cost center. (Fund 0160)
- 8296 Home Improvement and Structural Alterations (HISA) (formerly Cost Center 8601).** Includes other cost associated with HISA authorized to entitled veterans. (Fund 0160)
- 8297 Compensated Work Therapy Programs (CWTP) (formerly Cost Center 8991).** Personal services and other costs associated with the CWTP. All charges previously made to the Special Therapeutic and Rehabilitation Activities Fund (STRAF) 36X4048 will be charged to this account. (Fund 0160)
- 8298 Patient Care Travel (formerly Cost Center 8602).** Includes costs associated with the travel and transportation of beneficiaries, non-employee attendants, and employee travel performed directly in connection with the care and treatment of beneficiaries, including ambulance service and non-employee attendants' fees. Excludes personal service costs. Limited to budget object codes 2111, 2112, 2119, and 2120. (Fund 0160)

- 8299 Care of the Dead (formerly Cost Center 8603).** Includes mortuary operations, burials for unclaimed bodies, and shipment of personal effects. Excludes costs associated with autopsies. (Fund 0160)
- 8300 Direct Medical Care – Non-VA Facilities.**
- 8311 Civil Hospitals.** Includes costs of inpatients treated in a non-VA setting by a non-VA provider in civil hospitals. (Fund 0160)
- 8313 Municipal and State Hospitals.** Includes costs of inpatients treated in a non-VA setting by a non-VA provider in municipal and state hospitals. (Fund 0160)
- 8315 Hospitals in Manila.** Includes costs of inpatients treated in a non-VA setting by a non-VA provider in Manila hospitals. (Fund 0160)
- 8317 Civilian Health and Medical Program, VA (CHAMPVA).** Includes cost of inpatients treated in a non-VA setting by a non-VA provider for Civilian Health and Medical Program VA (CHAMPVA) patients. Restricted to expenditures for medical care under 38 U.S.C. 1781. (Fund 0160)
- 8321 U.S. Army Hospitals.** Includes cost of inpatients treated in a non-VA setting by a non-VA provider in U.S. Army hospitals. (Fund 0160)
- 8322 U.S. Air Force Hospitals.** Includes cost of inpatients treated in a non-VA setting by a non-VA provider in U.S. Air Force hospitals. (Fund 0160)
- 8323 U.S. Navy Hospitals.** Includes cost of inpatients treated in a non-VA setting by a non-VA provider in U.S. Navy hospitals. (Fund 0160)
- 8329 All Other - Federal Hospitals.** Includes cost of inpatients treated in a non-VA setting by a non-VA provider in all other federal hospitals. (Fund 0160)
- 8331 Domiciliary Care - State Homes.** Does not include state home veteran pharmacy benefits provided under IL 10-99-001. State home veteran pharmacy

benefits should be charged to 8224-2631. (Fund 0160) **Restricted to BOC 4110.**

- 8332 Hospital Care State Homes.** Does not include state home veteran pharmacy benefits provided under IL 10-99-001. State home veteran pharmacy benefits should be charged to 8224-2631. (Fund 0160) **Restricted to BOC 4110.**
- 8333 Adult Day Health Care - Other than State Homes.** Includes any contract adult day health care not performed through a state home. Limited to budget object code 2560 (institutions & organizations) or 2581 (individuals). (Fund 0160)
- 8334 Adult Day Health Care - State Homes.** Includes state home veteran pharmacy benefits provided under IL 10-99-001, when VHA pays the state home (chargeable as 8334-2636). (Fund 0160)
- 8341 Nursing Home Care - State Homes.** Includes state home veteran pharmacy benefits provided under IL 10-99-001, when VHA pays the state home (chargeable as 8441-2636). (Fund 0160)
- 8342 Nursing Home Care - Community Homes.** Includes per diem reimbursement provided to community providers for nursing home care. (Fund 0160)
- 8343 Homemaker Home Health Aid Services - Patient Homes.** Includes cost for purchase or contracts for care by home health aides and services by homemakers. Services include personal care and assistance in activities of daily living, including maintenance of patient safety and personal hygiene, and provision of or preparation of food. These services are provided by non-skilled (e.g., non-professional) persons, under the supervision of a qualified professional. Direct professional nursing, rehabilitation, and other professional services, now covered by the fee-basis program, are not to be changed to this cost center. Limited to budget object code 2560 (institutions and organizations) or 2581 (individuals). (Fund 0160)

- 8344 Homeless Veterans Comprehensive Service Program Act 1992.** Charges associated with the Homeless Veterans Comprehensive Service Program Act 1992. Limited to budget object code 4110 and 4120. (Fund 0160)
- 8345 Contract Home Hospice.** Cost of purchase or contract for hospice care provided at patient's home. Limited to budget object code 2560 (institutions and organizations) or 2581 (individuals). (Fund 0160)
- 8346 Contract Home Infusion.** Cost of purchase or contract, specifically for intravenous infusion service provided at patient's home by a contractor. Limited to budget object code 2560 (institutions and organizations) or 2581 (individuals). (Fund 0160)
- 8347 Contract Home Skilled Care.** Cost of purchase or contract for skilled care such as a nurse or rehabilitation specialist, provided at patient's home by a contractor. Limited to budget object code 2560 (institutions and organizations) or 2581 (individuals). (Fund 0160)
- 8348 Contract Home Mental Health Care.** Cost of purchase or contract for mental health care by mental health trained specialists (such as a mental health practitioner, social worker, or any other mental health trained professional) provided at patient's home by a VA contractor, specializing in home mental health care. Limited to budget object code 2560 (institutions and organizations) or 2581 (individuals). (Fund 0160)
- 8349 Contract Home Respiratory Care.** Cost of purchase or contract for respiratory care including home delivery of oxygen (concentrators or tanks), ventilators and/or respiratory therapist specialist care, provided at patient's home by a contractor, which specializes in home oxygen and respiratory care. Limited to budget object codes 2574 and 2562. (Fund 0160)
- 8361 Alcohol and Drug Treatment and Rehabilitation.** Includes cost for contracts for care and treatment and rehabilitation services in halfway houses, therapeutic

communities, psychiatric residential treatment centers, and other community-based treatment facilities for veterans with alcohol or drug dependence or abuse disabilities. Limited to budget object code 2560 (institutions and organizations) or 2581 (individuals). (Fund 0160)

**8362 Contract Homeless, Chronically Mentally Ill.**

Includes cost for contracts for care and treatment for homeless and chronically mentally ill patients. Excludes salaries or personal services of employees that can be charged to other cost centers. Limited to budget object code 2560 (institutions and organizations) or 2581 (individuals). (Fund 0160)

**8363 Outpatient Fee Medical, Dental, and Pharmaceutical Services.**

This includes only the actual Outpatient Fee Medical and Fee Dental Programs and Fee Pharmacy Services. Limited to budget object codes 2562, 2569, 2570, and 2636. Excludes all diagnostic exams/tests (e.g., lab, MRIs, CTs, etc.) chargeable to respective 200 series cost center). (Fund 0160)

**8364 Contract Dialysis.**

Cost of purchase or contract for dialysis care provided by a contractor. Limited to budget object code 2560 (institutions and organizations) or 2581 (individuals). (Fund 0160)

**8400 Administrative Support.**

**8401 Office of the Director.** Personal services and other costs associated with the Medical Center Director's staff including nurse executives, Outpatient Clinic Directors and domiciliary officers. Includes also executive career field trainees as well as health system specialist trainees. (Fund 0152)

**8402 Veterans Health Information Systems and Technology Architecture (VISTA) (formerly titled Decentralized Hospital Computer Program (DHCP) and (Independent Hospital System (HIS) Operations).** Personal services and other costs associated with Information Resource Management Service and VISTA site managers and their support staff. Includes all personal services and costs associated with the HIS efforts. Excludes regional

Chief Information Officer Field Offices (CIOFOs) that are in cost center 8610. Includes full time ADPAC coordinators. (Fund 0152)

- 8403 Direction and Coordination of VA Training Programs and Continuing Education Support.** Personal services and other costs associated with directing and overseeing training programs and activities. Includes Associate Chief of Staff for Education, Associate Chiefs Nursing Service for Education, Allied Health Coordinators, Patient Health Education Coordinators, and all their administrative and clerical staff. Excludes clinical instructors in Nursing Service and other disciplines in allied health professions, or personnel training officers. Includes cost of in-house continuing education, travel of intra-VA instructors, personal service contracts, lecturers, supplies, materials, and expendable equipment. Excludes tuition, registration, and travel costs for employees in training status, which are to be charged to the employee's regular cost center. (Fund 0152)
- 8405 Voluntary Service.** Personal services and other costs associated with Voluntary Service and immediate office personnel, volunteers' meals obtained through Veterans Canteen Service, and other costs incurred on behalf of the volunteers. (Fund 0152)
- 8407 Police Service (formerly titled Security Service).** Personal services and other costs associated with Police Service, including security contracts. Excludes Regional Police Training activities. (Fund 0152)
- 8409 Chief of Staff.** Personal services and other costs associated with Chief of Staff and immediate support staff, including Associate Chief of Staff for Research and Administrative Assistant to the Associate Chief of Staff for Research Trainees. (Fund 0152)
- 8411 Business Office Operations (formerly titled Office of the Chief of Medical Administration).** Personal services and other costs associated with the Business Office functions, including contractual and fee services, medical information and records activities, intake, and related activities, mail and messenger activities, forms and paperwork management, publications, etc.

- Excludes costs of revenue cycle activities captured in cost center 8457. (Fund 0152)
- 8416 Telecommunications Activities (formerly titled Office Operations Section).** Personal services and other costs associated with telecommunications activities. (Fund 0152)
- 8419 Quality Assurance and Case Mix Activity.** Personal services and other costs associated with Quality Assurance, Utilization Review, Risk Management, Case Mix and Health Systems Review HSRO type activities. (Fund 0152)
- 8421 Finance (formerly titled Fiscal).** Personal services and other costs associated with financial management, including, budget, accounting, payroll, voucher audit, employee travel, DSS and agent cashier. (Fund 0152)
- 8431 Human Resources Management.** Personal services and other costs associated with Human Resources Management, including recruitment, classification, employee benefits, employee relations, labor relations, employee processing and coding, training and OWCP. (Fund 0152)
- 8432 Compliance Program Office.** Personal services and other costs associated with developing, implementing, and monitoring compliance related policies and procedures in adherence to applicable laws and regulations. (Fund 0152)
- 8441 Logistics (formerly titled Acquisition and Materiel Management (A&MM)).** Personal services and other costs associated with Logistics, including, acquisition, materiel management and warehouse operations. (Fund 0152)
- 8457 Revenue Cycle Activity (formerly titled MCCF Field Stations and numbered 8957).** Personal services and other costs associated with revenue cycle activity. (a) Insurance identification, verification, preauthorization and appeals; (b) Coding of inpatient professional fees and outpatient visits; (c) Bill generation, validation, follow-up, and collection; (d) 1st party customer service; and (e) the charge back from the Austin Automation

Center (AAC) for CCP (Consolidated Co-payment Processing) and for LBX (Lockbox, First-Party). (Fund 0152)

**8470 Information Resources Management (IRM).** Personal services and other costs associated with IRM. Excludes costs chargeable to cost centers 8402 and 8610. Includes all other ADP/IRM costs (office automation, PCs, etc.). (Fund 0152)

**8500 Engineering and Environmental Management Support.**

**8501 Office of the Chief Engineering Service.** Personal services and other costs associated with the oversight and management of engineering activities. This includes the engineering office, engineer trainee or intern, maintenance scheduler, and immediate office staff. (Fund 0162)

**8503 Facilities Safety Occupational Health and Fire Protection Engineering.** Personal services and other costs associated with the Fire and Safety Engineering activities. Excludes the cost of fire fighting units, which should be costed to 8532 Fire Protection Unit. (Fund 0162)

**8504 Project Management Engineering.** Personal services and other costs associated with project engineers, resident engineers, drafters, technicians, construction inspectors, and clerical employees, and all supplies and materials needed for preparation of specifications and drawings. Includes contractual service cost of A/E (Architect and Engineer) firms for recurring projects. Excludes project construction costs and contractual service cost of A/E firms associated with non-recurring projects. (Fund 0162)

**8511 Plant Operations and Leases.** Personal services and other costs associated with purchased utilities such as water, electricity, steam, gas (including heating gas) and sewage, general operations supervision, operation of emergency electrical power systems, elevators, renewable energy and all plant operations. Excludes cost of fuel for motor vehicles. Includes the cost of all real property leases. (Fund 0162)

- 8521 Transportation.** Personal services and other costs associated with motor vehicles. Excludes operation of fire trucks that will be charged to cost center 8532. (Fund 0162)
- 8532 Fire Protection Unit.** Personal services and other costs associated with fire truck operation and supplies and materials. (Fund 0162)
- 8533 Grounds Maintenance.** Personal services and other costs associated with the maintenance of roads, walks, parking areas and lawn management regardless of the organizational status or location of the program. Cost previously reported to 8563 should be reported to this cost center. (Fund 0162)
- 8541 Recurring Maintenance and Repair for Station Approved Projects.** Includes all projects where the minor improvement is below \$25,000. (Fund 0162)
- 8542 Non-Recurring Maintenance and Repair.** Includes all projects where the minor improvement is above \$25,000 and below \$500,000. (Fund 0162)
- 8543 Nutrition and Food Service.** Personal services and other costs associated with the preparation and delivery of food services. Excludes clinical dietitians, which should be charged as a Medical Services expense to cost center 8243 clinical dietitians. (Fund 0162)
- 8551 Operating Equipment – Maintenance and Repair.** Personal services and other costs associated with maintenance and repair of all non-expendable operating equipment and furniture and fixtures, when performed by maintenance personnel or procured on a contractual basis. Includes maintenance and repair cost for rental equipment. Excludes maintenance and repair of all medical equipment used in treatment, monitoring, diagnosis or therapy of patients which should be charged to cost center 8555 Biomedical Engineering. Excludes service and adjustments performed by employees of operating services using the equipment. (Fund 0162)
- 8555 Biomedical Engineering.** Personal services and other

costs associated with maintenance and repair of all medical equipment used in the treatment, monitoring, diagnosis, or therapy of patients. Excludes beds, TVs, radios, recording devices, nurse call systems, etc., which should be charged to cost center 8551 Operating Equipment Maintenance and Repair. (Fund 0162)

- 8561 Environmental Management Service (EMS).** Personal services and other costs associated with the oversight and management of Environmental Management activities. This includes the EMS Office, EMS trainee or intern, and immediate office staff. (Fund 0162)
- 8562 Integrated Pest Management Operations.** Personal services and other costs associated with integrated pest management operations. (Fund 0162)
- 8564 Environmental Sanitation Operations.** Personal services and other costs associated with sanitation operations. Includes costs of glazing maintenance (window washing, cleaning window screens, glass walls). (Fund 0162)
- 8565 Bed Services and Patients Assistance Programs.** Personal services and other costs associated with cleaning vacant beds and the maintenance and sanitation applicable to this program for terminally ill or discharged patients. Includes also all costs associated with receipt, inventory, storage, distribution, administration and release of beneficiary clothing, effects, and valuables. Includes costs of clothing, repair, supplies, and services for beneficiaries. (Fund 0162)
- 8567 Waste Management Operations.** Personal services and other costs associated with the collection and removal of all waste materials. Includes also transportation associated with this function. (Fund 0162)
- 8570 Textile Care Processing.** Personal services and other costs associated with the receipt, weighing, sorting, conveying, washing, drying, dry cleaning, preconditioning, finishing, bulk cart make up and

vehicle loading of processed textiles. Costs should include personnel and all other costs associated with the maintenance and repair of textile processing equipment. (Fund 0162)

**8571 Textile Management.** Personal services and other costs associated with the procurement, inventory, delivery, issuance, repair and marking of textiles, including uniform distribution. Includes all costs associated with transportation of textiles from a laundry to textile delivery points.

(Fund 0162)

**8575 Design Management.** Includes all costs (personal, all other, and contract) associated with the interior design, procurement of furnishings, signs, graphics and art work. Includes all costs applicable to the movement of personnel to, from, and within the health care facility.

(Fund 0162)

**8600 Miscellaneous Benefits and Services.**

**8604 Operation/Maintenance of Cemeteries.** Includes personal services costs of employees assigned to cemetery operations and direct charges for other operating services and supplies. In addition, cost adjustments will be reported for this account. (Fund 0152)

**8605 Operation of Continuing Education Field Units.** Personal services and other costs associated with the operation of continuing education programs. Includes consultant services, and travel associated with contract services. (Fund 0152)

**8610 Chief Information Officer Field Offices (CIOFOs).** Personal services and other costs associated with the operation of CIO field offices. (Fund 0152)

**8611 Decision Support Services (DSS) CFO Field Activities.** Personal services and other costs associated with DSS field activities funded by the VHA CFO. Includes travel, contractual services, printing and reproduction, and supplies. (Fund 0152)

**8612 Health Eligibility Center (HEC) Overhead (formerly**

- titled HEC Administrative Support).** Personal services and other costs associated with the overall operation of the HEC that cannot be defined as being 100% chargeable to income verification or enrollment activities. Charges to this cost center must be transferred to cost centers 8613 and 8614 on a percent basis each month. (Fund 0152)
- 8613 Health Eligibility Center (HEC) Income Verification.** Personal services and other costs associated with the operation of the HEC income verification activities. This cost center is restricted to station 742. (Fund 0152)
- 8614 Health Eligibility Center (HEC) Enrollment.** Personal services and other costs associated with the operation of the HEC enrollment activities. This cost center is restricted to station 742. (Fund 0152)
- 8615 Administrative Programs.** Personal services and other costs associated with Central Office-approved administrative programs not directly related to the operations of the host facility. (Fund 0152)
- 8616 Emergency Medical Strategic Healthcare Group (EMSHG).** Personal services and other costs associated with federally mandated missions related to VA's response to natural and man-made disasters and to national defense contingencies. EMSHG staff plan, coordinate, administer, or execute VA's participation in: the Federal Government's continuity of government programs; providing backup medical care for DOD personnel; the Federal Response Plan (FRP) for natural and man-made disasters; the National Disaster Medical System (NDMS); responding to natural and technological hazards; and developing continuity of operations plans for individual VA medical centers. This account is restricted for use by activities supported by Central Office specific purpose funds. (Fund 0152)
- 8617 Non-NPA Medical Administration.** Personal services and other costs associated with non-National Program Administration Functions under Central Office. (Fund 0152) **Note: Any cost center budget object code combination is acceptable, unless specifically noted.**

- 8621 Operation of Housekeeping Quarters.** Personal services and other costs associated with the operation of housekeeping quarters. In addition to direct charges for supplies and services, cost adjustments will be recorded in this account. (Fund 0162)
- 8622 Operation of Non-Housekeeping Quarters.** Personal services and other costs associated with the operation of non-housekeeping quarters. In addition to direct charges for supplies and services, record cost adjustments in this account. (Fund 0162)
- 8623 Operation and Maintenance of Garages and Parking Facilities.** Personal services and other costs associated with the operation and maintenance of garages and parking facilities. In addition to direct charges for supplies and services, cost adjustments will be recorded in this account. (Fund 0162)
- 8631 Employee Insurance Claims and Indemnities.** Reimbursement to employees for loss of personal property damaged or destroyed by patients. (Limited to BOC 4250). (Fund 0152)
- 8632 Canteen. Cost adjustments only.**
- 8652 Veterans Integrated Service Network (VISN) Director's Office.** Personal services and other costs associated with VISN Office positions and their support staff whose sole responsibility is to provide oversight and coordination to VISN wide operations. This does not include centralized functions where the activity that had previously been performed at a medical center has been centralized to improve quality or efficiency, e.g., accounting, payroll, revenue collections, human resources, contracting, etc. The following list of positions should serve as examples of positions that will be charged to this cost center: Network Director, Deputy Network Director, Chief Medical Officer, Chief Financial Officer, and Chief Logistics Officer. (Fund 0152)

- 8653 Veterans Integrated Service Network (VISN) Support Service Center.** Personal services and other costs associated with the management of the VISN Support Services Center. (Fund 0152)
- 8658 CBO- Health Revenue Center (Shared Services Center) - HR (formerly Cost Center 8958).** Personal services and other costs associated with the operation of HR services provided by the Health Revenue Center. Station 702 only. (Fund 0152)
- 8659 CBO - Health Revenue Center (Shared Services Center) - Other (formerly Cost Center 8959).** Personal services and other costs associated with the operation of non-HR services provided by the Health Revenue Center. Station 702 only. (Fund 0152)
- 8660 VA/DOD Sharing Personnel.** Costs of VA personnel staffing DOD clinical activities as part of a VACO approved VA/DOD sharing agreement for which no workload is being generated. (Fund 0152)
- 8661 Health Administration Center (HAC) Administrative Support (formerly Cost Center 8461).** Personal services and other costs associated with the overall operation of the HAC that cannot be defined as being 100 percent chargeable to claims processing or policy activities. Station 741 only. (Fund 0152)
- 8662 Health Administration Center (HAC) Claims Processing Support (formerly Cost Center 8462).** Personal services and other costs associated with the operation of the HAC that are chargeable to claims processing activities. Station 741 only. (Fund 0152)
- 8663 Health Administration Center (HAC) Policy (formerly Cost Center 8463).** Personal services and other costs associated with the operation of the HAC that are chargeable to policy activities. Station 741 only. (Fund 0152)
- 8681 Equipment Depreciation - Cost Distribution Report (CDR).**
- 8682 Building Depreciation - CDR.**

**8750 VA Health Professional Scholarship Program. Summary (Cost Centers 8751 and 8752).** Includes costs incurred in providing an adequate supply of trained nurses for the VA and for the nation and other health care professionals.

**8751 Health Professional Scholarship Program Award.**

**8752 Reserve Member Stipend Awards.**

**8799 Veterans Health Administration (VHA) - Unfunded Expenses.**

**8800 General Post Fund - Summary.**

**Work in Process** - Current Fiscal Year (Cost Centers 8801 through 8804). (Subsidiary to standard general ledger account 1720 Work-in-Process.) Asset acquisitions recorded in this series of accounts are those acquired by purchase action for capital improvement project.

**8801 Recreational Facilities.**

**8802 Religious Facilities.**

**8803 Research Facilities.**

**8804 Medical and Other Facilities.**

**Trust Equipment** - Current Fiscal Year (Cost Centers 8811 through 8814). (Subsidiary to standard general ledger account 1750 or 1751.) Asset acquisitions recorded in this series of accounts are those acquired by purchase, donation, or transfer from other stations, including such non-expendable items as television receivers, billiard or pool tables, lawn furniture for beneficiaries recreational areas, ecclesiastical equipment and furniture, portable organs, medical equipment, furniture for hospital lobby or wards.

**8811 Recreational Equipment.**

**8812 Ecclesiastical Equipment.**

**8813 Research Equipment.**

**8814 Medical and Other Equipment.**

**Trust Supplies and Services Consumed (Cost Centers 8821 through 8842).** (Subsidiary to standard general ledger account 6100.) Applied costs that are limited to specific donations restricted by purpose (Cost Centers 8821 and 8822).

- 8821 Research Supplies and Services.** Includes supplies and services for medical research purposes and research in allied health fields.
- 8822 Medical and Other Non-recreational or Non-religious Supplies and Services.** Includes such items as drugs, painting of wards, travel of VA employees, social workers and/or doctors to interview patients on trial visits, telephone calls for indigent patients and visits of families of indigent patients.

**Applied costs applicable to specific donations of Central Office advances** - either restricted or unrestricted by Purpose (Cost Centers 8831 through 8842).

- 8831 Recreational Activities.** Rental or Lease of Recreational Equipment and Facilities. Includes rental or lease of bowling alleys, swimming pools, golf facilities, rental of vehicles or buses to transport patients to off-station activities, etc., and paid admissions thereto.
- 8832 Recreational Activities.** Hire of entertainers, sports officials, pinsetters, and others. Excludes donated personal services and free entertainment.
- 8833 Recreational Activities, Supplies.** Includes small games, spare parts, contest prizes, accessories, holiday or other decorations, dayroom furnishings, sports supplies and reading materials.
- 8834 Recreational Activities.** Repairs and Services. Includes repairs to recreational supplies, equipment, or facilities, printing services, memberships in sports leagues, etc.
- 8835 Recreational Activities.** Personal Comfort Items. Includes candies, stationery, refreshments, toiletry articles, VCS coupon books and other items.
- 8841 Religious Activities Supplies.** Includes altar or sanctuary appointments, articles used in personal devotions that would not remain the property of VA, miscellaneous religious supplies, and other such items.
- 8842 Religious Activities Repairs and Printing Services.**

Includes repairs to ecclesiastical equipment and facilities, printing services for announcements of scheduled religious services and other items.

- 8850 Housing Related Expenses.**
- 8851 Housing Utilities.**
- 8852 Housing Maintenance.**
- 8853 Housing Subsistence.**
- 8854 Housing Furnishings.**
- 8855 Housing Appliances.**
- 8856 Housing Service Equipment.**
- 8857 Housing Cost of Sales.**
- 8858 Housing Purchases.**
- 8859 All Other.**
- 8860 Credit Reform Summary.**
  - 8861 Credit Reform (36X8126).**
  - 8862 Credit Reform (36X8128).**
- 8911 Disaster Relief Fund, Medical Care 36X0160.**