

**COST CENTERS BY THREE MAJOR MEDICAL CARE APPROPRIATIONS**

**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.

**Medical Administration Appropriation - 0152**

- 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 costs.
- 8002 Deputy Under Secretary for Health for Operations and Management.** Includes cost of the Deputy Under Secretary for Health for Operations and Management, respective personnel and other operating cost. Also includes the VISN Support Service Center (VSSC) and Veterans Canteen Service, respective personnel and other operating costs.
- 8025 Academic Affiliation Office.** Includes cost of the Chief Academic Affiliations Officer, respective personnel and other operating costs.
- 8026 Chief Research and Development Office.** Includes cost of the Chief Research and Development Officer, respective personnel and other operating cost. Also includes the Medical Research Service; Rehabilitation Research and Development Service; Health Services Research and Development Service; and Cooperative Studies Program, respective personnel and other operating costs.
- 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. Also includes the 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 costs.

- 8030 Readjustment Counseling Service.** Includes cost of the Chief Readjustment Counseling Officer, respective personnel and other operating costs.
- 8031 Office of Policy and Planning.** Includes cost of the Assistant Deputy Under Secretary for Health, respective personnel and other operating cost. Also includes 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.
- 8033 Office of Communications.** Includes cost of the Chief Communications Officer, respective personnel and other operating cost. Also includes the Legislative Programs and Policy Review Office; Voluntary Service Office; Office of Special Projects; and Office of Executive Correspondence, respective personnel and other operating costs.
- 8034 Office of Information.** Includes cost of the Chief Office of Information, respective personnel and other operating costs.
- 8035 Management Support Office.** Includes cost of the Chief Management Support Officer, respective personnel and other operating costs.
- 8036 Quality and Performance Office.** Includes cost of the Chief Quality and Performance Officer, respective personnel and other operating costs.
- 8037 Office of Finance.** Includes cost of the Chief Financial Officer, respective personnel and other operating costs.
- 8038 Resource Management Office.** Includes cost of the Associate Chief Financial Officer for Resources Management, respective personnel and other operating costs.
- 8040 Financial Management Office.** Includes cost of the Associate Chief Financial Officer for Financial Management and Accounting Systems, respective personnel and other operating costs.
- 8043 Resource Sharing Office.** Includes cost of the Director, Resources Sharing Office, respective personnel and other operating costs.

- 8046 Office of Employee Education.** Includes cost of the Chief Learning Officer, respective personnel and other operating costs.
- 8047 Office of the Medical Inspector.** Includes cost of the Medical Inspector, respective personnel and other operating costs.
- 8048 Office of Research Compliance and Assurance.** Includes cost of the Chief Human Research Oversight Officer, respective personnel and other operating costs.
- 8049 National Center for Patient Safety.** Includes cost of the Director of the National Center for Patient Safety, respective personnel and other operating costs.
- 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.
- 8055 Capital Asset Realignment for Enhanced Services.** Includes cost of the Director of the Capital Asset Realignment for Enhanced Services, respective personnel and other operating costs.
- 8056 Office of Facilities Management.** Includes cost of the Chief Facilities Management Officer, respective personnel and other operating costs.
- 8058 Construction Management Office.** Includes cost of the Director for Construction Management, respective personnel and other operating costs.
- 8059 Facilities Quality Office.** Includes cost of the Director for Facilities Quality, respective personnel and other operating costs.
- 8060 Program Management and Planning Office.** Includes cost of the Director for Program Management and Planning, respective personnel and other operating costs.
- 8061 Information Management Office.** Includes cost of the Director for Information Management, respective personnel and other operating costs.

- 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.
- 8071 Forensic Medicine Strategic Health Care Group.** Includes cost of the Chief of Forensic Medicine, respective personnel and other operating costs.
- 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.
- 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.
- 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.
- 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.
- 8077 Prosthetic and Sensory Aid Services Strategic Health Care Group.** Includes cost of the Chief Consultant of the Prosthetic and Sensory Aid Services Strategic Health Care Group, respective personnel and other operating costs.
- 8078 Geriatrics and Extended Care Strategic Health Care Group.** Includes cost of the Chief Consultant of the Geriatrics and Extended Care Service, respective personnel and other operating costs.
- 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.

- 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.
- 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.
- 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.
- 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.
- 8099 Grants Program for Construction of State Extended Care Facilities. VACO (Station 101) use only.** (Fund 0181)
- 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. Also includes executive career field trainees as well as health system specialist trainees.
- 8402 Veterans Health Information Systems and Technology Architecture (VISTA) (formerly titled Decentralized Hospital Computer Program (DHCP) and Independent Hospital System Operations (HIS)).** Personal services and other costs associated with Information Resource Management Service and VISTA site managers and their support staff. Includes all personal and costs associated with the HIS efforts. Excludes regional Chief Information Officer Field Offices (CIOFOs) in cost center 8610. Includes full-time ADPAC coordinators.

- 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 who directly support the above. Excludes clinical instructors in Nursing Service and other disciplines in allied health professions, or personnel training officers. Also 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.
- 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.
- 8407 Police Service (formerly titled Security Service).** Personal services and other costs associated with Police Service, including security contracts. Excludes Regional Police Training activities.
- 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.
- 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 cost of revenue cycle activities captured in cost center 8457.
- 8416 Telecommunications Activities (formerly titled Office Operations Section).** Personal services and other costs associated with telecommunications activities.

- 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.
- 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.
- 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.
- 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.
- 8441 Logistics (formerly titled Acquisition & Materiel Management (A&MM)).** Personal services and other costs associated with logistics including acquisition, materiel management and warehouse operations.
- 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) first-party customer service; and (e) the charge back from the Austin Automation Center for CCP (Consolidated Co-payment Processing) and for LBX (Lockbox, First-Party).
- 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.).

- 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.
- 8610 Chief Information Officer Field Offices (CIOFOs).** Personal services and other costs associated with the operation of CIO field offices.
- 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.
- 8612 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.
- 8613 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.
- 8614 HEC Enrollment.** Personal services and other costs associated with the operation of the HEC enrollment activities. This cost center is restricted to station 742.
- 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.

- 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.
- 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, cost adjustments will be recorded 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).
- 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.
- 8653 Veterans Integrated Service Network (VISN) Support Service Center.** Personal services and other costs associated with the management of the VISN Support Services Center.
- 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.
- 8659 CBO - Health Revenue Center (Shared Services Center) - HR (formerly Cost Center 8958).** Personal services and other costs associated with the operation of non-HR services provided by the Health Revenue Center. Station 702 only.
- 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.
- 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.

- 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.
- 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.

### Medical Services Appropriation (0160)

- 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.
- 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.
- 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.
- 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 clinics (CBOC) costs (staff or contract). Real property leases for a CBOC are charged to 8511.
- 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.

- 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.
- 8211 Dialysis.** Personal services and other costs associated with providers - includes nurse practitioners (1064), 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, and home dialysis activities -- unless a specific separate activity cost center exists. Excludes contract dialysis non-VA workload which is chargeable to 8364.
- 8212 Anesthesiology.** Personal services and other costs associated with direct anesthesiology providers and their support staff. Includes anesthesiologists and CRNAs.
- 8215 Clinical Programs.** Tenant activity of a clinical nature approved by VA Headquarters, not related to direct patient care at a host facility. Includes cost 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.**
- 8221 Social Service.** Personal services and other costs associated with direct social work providers and their support staff.
- 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.

- 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.
- 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.
- 8225 Medical Media Production.** Personal services and other costs associated with medical media activities of medical photography, slide production, and video tape reproduction.
- 8226 Libraries.** Personal services and other costs associated with library activities of medical and patients' libraries other than medical record libraries. Includes also librarian trainees.
- 8227 Psychology.** Personal services and other costs associated with direct inpatient/outpatient psychology providers and their support staff. Includes vocational counseling.
- 8228 Audiology and Speech Pathology.** Personal services and other costs associated with direct inpatient/outpatient audiology and speech providers and their support staff.
- 8229 Nuclear Medicine.** Personal services and other costs associated with direct inpatient/outpatient nuclear medicine providers and 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.
- 8231 Podiatry.** Personal services and other costs associated with direct inpatient/outpatient podiatry providers and their support staff.
- 8232 Optometry Service.** Personal services and other costs associated with direct inpatient/outpatient optometry providers and their support staff.

- 8233 Spinal Cord Injury Service.** Personal services and other costs associated with direct inpatient/outpatient spinal cord injury providers and their support staff.
- 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.
- 8235 Neurology.** Personal services and other costs associated with direct inpatient/outpatient neurology providers and their support staff.
- 8236 Dermatology.** Personal services and other costs associated with direct inpatient/outpatient dermatology providers and their support staff.
- 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.
- 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.
- 8241 Nursing Service.** Personal services and other costs associated with direct inpatient/outpatient nursing staff. Excludes nurse anesthetists (1063), operating room registered nurses, nurse practitioners (1064) and clinical nurse specialists (1067).
- 8242 Physical, Medicine and Rehabilitation Service (PM&R).** Personal services and other costs associated with direct inpatient/outpatient PM&R Service providers and their support staff. Includes Incentive Therapy and Compensated Work Therapy Programs.

- 8243 Clinical Dietetic Services (formerly titled Nutrition and Food Services).** Personal services and other costs associated with clinical dietitians (1018 and 1019, their direct administrative support staff and other supplies/services) activities. Excludes all costs associated with the preparation and delivery of food services which is chargeable to cc8543-Nutrition and Food Service.
- 8244 Chaplains.** Personal services and other costs associated with direct inpatient/outpatient chaplain providers and their support staff.
- 8245 Blind Rehabilitation.** Personal services and other costs associated with direct inpatient/outpatient blind rehabilitation providers and their support staff.
- 8246 Recreation Service.** Personal services and other costs associated with direct inpatient/outpatient recreation service providers and their support staff.
- 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 all contractual activities associated with this program. Real property leases for outreach centers are charged to 8511.
- 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.
- 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.
- 8252 Central Dental Laboratory.** Limited to VA Central Office-approved Central Dental Laboratories.
- 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.

- 8266 Orthopedic Shoe Service.** Personal services and other costs associated with direct orthopedic shoe service staff.
- 8269 General Reference Laboratory.** Contains the direct expenses of operating a reference laboratory authorized by the Under Secretary for Health. Also includes expenses incurred in support of the Armed Forces Institute of Pathology (VAMC, 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.
- 8273 Orthotics Laboratory.** Limited to VA Central Office-approved orthotics laboratories. Only materials, supplies and components required for custom-fit orthotics and prosthetic fabrication, and wheelchair repairs should appear under this cost center.
- 8274 Restorations Clinic.** Limited to VA Central Office-approved restoration clinics.
- 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.
- 8281 Supply Processing and Distribution (SPD) Section.** Personal services and other costs associated with direct SPD staff and activities.
- 8285 Ward Administration Section.** Personal services and all other costs associated with ward administration.

- 8286 Ambulatory Care Administration.** Personal services and other costs associated with ambulatory care processing activities. It excludes all cost 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.
- 8296 Home Improvement and Structural Alterations (HISA) (formerly Cost Center 8601).** Includes other cost associated with HISA authorized to entitled veterans.
- 8297 Compensated Work Therapy Program (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.
- 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.
- 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.
- 8311 Civil Hospitals.** Includes costs of inpatients treated in a non-VA setting by a non-VA provider in civil hospitals.
- 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.
- 8315 Hospitals in Manila.** Includes costs of inpatients treated in a non-VA setting by a non-VA provider in Manila hospitals.

- 8317 Civilian Health and Medical Program, VA (CHAMPVA).** Includes costs 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.
- 8321 U.S. Army Hospitals.** Includes costs of inpatients treated in a non-VA setting by a non-VA provider in U.S. Army hospitals.
- 8322 U.S. Air Force Hospitals.** Includes costs of inpatients treated in a non-VA setting by a non-VA provider in U.S. Air Force hospitals.
- 8323 U.S. Navy Hospitals.** Includes costs of inpatients treated in a non-VA setting by a non-VA provider in U.S. Navy hospitals.
- 8329 All Other - Federal Hospitals.** Includes costs of inpatients treated in a non-VA setting by a non-VA provider in all other federal hospitals.
- 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).
- 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).
- 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).

- 8342 Nursing Home Care - Community Homes.** Includes per diem reimbursement provided to community providers for nursing home care.
- 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).
- 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.
- 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).
- 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).
- 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).
- 8348 Contract Home Mental Health (MH) 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 a 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).

- 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.**
- 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).
- 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).
- 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).
- 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).
- 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.**

**Medical Facilities Appropriation – 0162**

- 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.
- 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.
- 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.
- 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.
- 8521 Transportation.** Personal services and other costs associated with motor vehicles. Excludes operation of fire trucks that will be charged to cost center 8532.
- 8532 Fire Protection Unit.** Personal services and other costs associated with fire truck operation, and supplies and materials.

- 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.
- 8541 Recurring Maintenance and Repair for Station Approved Projects.** Includes all projects where the minor improvement is below \$25,000.
- 8542 Non-Recurring Maintenance and Repair.** Includes all projects where the minor improvement is above \$25,000 and below \$500,000.
- 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.
- 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.
- 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.
- 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

- 8562 Integrated Pest Management Operations.** Personal services and other costs associated with integrated pest management operations.
- 8564 Environmental Sanitation Operation.** Personal services and other costs associated with sanitation operations. Includes costs of glazing maintenance (window washing, cleaning window screens, glass walls).
- 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.
- 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.
- 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.
- 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.
- 8575 Design Management.** Includes all costs (personal, all other, and contract) associated with the interior design, procurement of furnishings, sign, graphics and art work. Includes all costs applicable to the movement of personnel to, from, and within the health care facility.

- 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.
- 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.
- 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, cost adjustments will be recorded in this account.
- 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.