Medical Expense and Performance Reporting System
For
Fixed Military Medical and Dental Treatment Facilities

November 21, 2000

Assistant Secretary of Defense for Health Affairs
FOREWORD


This Manual applies to the Office of the Secretary of Defense, the Military Departments, and the Chairman of the Joint Chiefs of Staff (herein referred to as "DoD Components"). Specifically, this Manual applies to all fixed medical and dental treatment facilities of the Army, the Navy, and the Air Force (herein referred to as the "Military Services"), involved in the provision of direct patient care (to include medical centers, hospitals, medical clinics, dental clinics and dental centers) and other authorized activities defined herein.

This Manual does not apply to DoD facilities that are not involved in direct patient care, such as medical research facilities. This Manual also does not apply to DoD facilities for field service (for example, force combat support and evacuation hospitals), facilities afloat (hospital ships and sick bays aboard ships), nor tactical casualty staging facilities (such as medical advance base staging facilities and medical advance base components contained within mobile-type units).

This Manual is effective immediately and is mandatory for use by all DoD Components.

Send recommended changes through Military Service channels to:

TRICARE Management Activity
Resource Management, Financial Analysis & Integration
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J. Jarrett Clinton, MD, MPH
Acting Assistant Secretary
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(a) DoD 8320.1-M, "Data Administration Procedures," March 1994
(b) "Determining a Uniform Methodology for Medical Manpower Requirements Planning," Office of the Assistant Secretary of Defense for Health Affairs Working Paper, September 1977
(c) DoD Instruction 6025.8, "Ambulatory Procedure Visit (APV)," September 23, 1996
(d) Chapter 447 of title 10, United States Code
(e) Section 1400 et sq. of title 20, United States Code
(f) Section 2803 of title 10, United States Code
(g) DoD 7000.14-R, "DoD Financial Management Regulation"
(h) DoD Instruction 4165.14, "Inventory of Military Real Property," December 21, 1966
(i) DoD 6015.1-M, "DoD Glossary of Healthcare Terminology"
(j) DoD Instruction 1342.12, "Provision of Early Intervention and Special Education Services to Eligible DoD Dependents in Overseas Areas," March 12, 1996
(k) Sections 2801-2813 of title 10, United States Code

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1 Available from local bookstores or through St. Anthoney's Press. Published by the American Medical Association.
C1. CHAPTER 1

GENERAL INFORMATION

C1.1. INTRODUCTION

C1.1.1. Purpose

C1.1.1.1. The purpose of the Medical Expense and Performance Reporting System (MEPRS) is to provide a uniform system of healthcare cost management for the Department of Defense (DoD) Military Health System (MHS). MEPRS provides detailed uniform performance indicators, common expense classification by work centers, uniform reporting of personnel utilization data by work centers, and a cost assignment methodology.

C1.1.1.2. MEPRS establishes the basis for a uniform reporting methodology that provides consistent financial and operating performance data to assist managers who are responsible for healthcare delivery in the fixed treatment facilities of the MHS.

C1.1.1.3. MEPRS defines a set of functional work centers, applies a uniform performance measurement system, prescribes a cost assignment methodology, and obtains reported information in standard formats for every fixed Military Treatment Facility (MTF), both medical and dental. Resource and performance data must reflect the resources used in delivering healthcare services and comply with MEPRS functional work center requirements. It must be current, accurate, complete, and in sufficient detail to permit review and audit by management.

C1.1.1.4. MEPRS cost data will be used to approximate full-costs as required by the Statement of Federal Financial Accounting Standards Number 4.

C1.1.2. Responsibilities. The responsibilities for policy guidance and MEPRS implementation, issuance, and maintenance are as follows:

C1.1.2.1. The Assistant Secretary of Defense for Health Affairs, under the Under Secretary of Defense for Personnel and Readiness, shall exercise management, direction, and maintenance of MEPRS within the Department of Defense.
C1.1.2.2. The Under Secretary of Defense (Comptroller) shall provide policy guidance and instruction to DoD Components on financial management, budgeting, and accounting for all healthcare resources within the Department of Defense.

C1.1.2.3. The Under Secretary of Defense for Personnel and Readiness shall provide general policy guidance and instruction on manpower management to DoD Components.

C1.1.2.4. The DoD Components shall implement the provisions of this Manual and collect and report uniform, comparable data.

C1.1.2.5. All principals mentioned in this subparagraph should coordinate their efforts to ensure that MEPRS is consistently implemented and integrated into existing management systems.

C1.1.3. Objectives

C1.1.3.1. MEPRS provides military healthcare management with a uniform system for managing and reporting on the fixed military healthcare delivery system.

C1.1.3.2. This Manual provides guidance to ensure consistent identification, recording, and reporting of data from fixed MTFs. MEPRS information assists in measuring productivity and management effectiveness, developing performance standards, developing program estimating equations, and identifying areas requiring management emphasis. In addition, MEPRS can be used to identify facility and system medical capability and indicate actual and potential areas for inter-Service support of medical workload.

C1.1.3.3. In accordance with Managerial Cost Accounting Concepts and Standards for the Federal Government Statement of Federal Financial Accounting Standards Number 4, MEPRS supports MTFs and all entities within the MHS in reporting full cost of resources used to produce output by responsibility segments/Functional Cost Centers. The full cost data derived from MEPRS will be used by the Department in developing the actuarial liability estimates for the Military Retirement Health Benefits Liability in the Other Defense Organization General Funds. This information is included in the Department's annual Agency-wide audited financial statements.
C1.1.3.4. OMB Circular A-123 defines Management Controls as the organization, policies, and procedures used to reasonably ensure that programs achieve their intended results, resources are used consistent with the mission of the Agency, and reliable and timely information is obtained, maintained, reported and used for decision making. MEPRS meets the standards for this regulation through the implementation of detailed guidance, compliance metrics and reconciliation procedures.

C1.1.4. Interpretations and Recommendations. Requests for information, clarification or interpretation, or changes to this Manual shall be submitted to the Office of the Assistant Secretary of Defense for Health Affairs, TRICARE Management Activity (OASD(HA)TMA). Deviations from this Manual must be submitted for approval to OASD(HA)TMA after coordinating the overall effect of the deviation with the Military Services. Other issues, such as proposed modifications to this Manual, should be submitted in accordance with Chapter 5.

C1.1.5. Information Requirements. Report Control Symbol DD-HA(M)1704 has been assigned to the reporting requirements contained in this Manual.

C1.1.6. Standardization Compliance. In accordance with DoD 8320.1-M (reference (a)), all the data elements contained in this Manual shall be standard for DoD application. Other data elements and codes are interim (non-standard) and have been registered in the program pending standardization. OASD(HA)TMA is responsible for ensuring that MEPRS data elements comply with DoD Directives.

C1.2. OVERVIEW AND CONCEPT

C1.2.1. Overview. MEPRS evolved from two historical management systems--the Uniform Chart of Accounts (UCA) and the Uniform Staffing Methodologies (USM). The UCA and the USM systems were developed and implemented separately within the MHS. The UCA system grew out of the need to track expenses within military healthcare facilities. OASD(HA) directed its development and implementation, in conjunction with the Military Services' medical comptrollers and resource managers. The USM system was concerned with manpower resources. In conjunction with the Military Services' medical manpower personnel, OASD(HA) developed and implemented the USM system. At the MTF level, it became evident that to achieve the most effective and efficient utilization of personnel who were recording data for the two systems was to merge the data capture function and ultimately the two systems. In January 1985, under the direction of
OASD(HA) and in conjunction with Tri-Service manpower and comptroller personnel, preparations began to merge the two systems and was completed in the fall of that year. The MEPRS Manual became effective with the processing of expense and performance data for the first quarter of fiscal year 1986 and was mandatory for use by all DoD Components.

C1.2.2. **UCA Background**

C1.2.2.1. In August 1973, by Presidential mandate, the Office of Management and Budget, the Department of Defense, and the Department of Health, Education, and Welfare initiated a joint study of the MHS. Four main concerns provided the impetus for the study:

C1.2.2.1.1. The anticipated physician shortages associated with ending the draft.

C1.2.2.1.2. Increasing overhead and support costs throughout the Department of Defense.

C1.2.2.1.3. The quality of systems for planning, management, and evaluation; and

C1.2.2.1.4. The social equity of military medical care and its compatibility with national healthcare objectives.

C1.2.2.2. After 2 1/2 years of intensive effort, the results of the study were published in December 1975. Nine major recommendations were made for more effective and efficient delivery of military healthcare services in fixed MTFs in the Continental United States (CONUS) during peacetime. From these recommendations arose the need for a uniform data system for use across the three Military Medical Departments.

C1.2.2.3. Specifically, the Military Services were maintaining separate and independent information systems and databases and interpreting differently the definitions of common data elements. The inconsistencies, definition problems, and incomparable input led to three divergent output modes. Finally, no valid comparisons of systems operations could be made.

C1.2.2.4. In developing the UCA, consideration was given to the existing accounting and reporting systems that were in place and functioning within the Military Medical Departments. Differences in military missions, system sizes,
hospital sizes, fiscal and financial structures, reporting authorities, reporting requirements, and other distinguishing factors were taken into consideration. A uniform chart of accounts, performance measurements, and reporting were identified as essential components in an integrated military accounting and reporting system.

C1.2.3. **USM Background**

C1.2.3.1. In 1974, and again in 1976, the House Appropriations Committee recommended that the Department of Defense develop and use uniform standards in determining medical manpower requirements. Congress desired the ability to compare the Military Services' medical manpower determinants and costs. In response to those recommendations, OASD(HA) developed a project to examine, refine, and improve the Air Force system of programming medical manpower requirements. From the work accomplished during 1976, a project to develop the USM across the Medical Departments of the Army, the Navy, and the Air Force evolved. In September 1977, OASD(HA) developed a working paper, "Determining a Uniform Methodology for Medical Manpower Requirements Planning" (reference (b)), which outlined the means by which a uniform staffing methodology could be achieved.

C1.2.3.2. In 1978, a working group was formed to begin developing a uniform methodology. The working group reviewed and analyzed the established approaches employed by the Military Services, tentatively approved common work center descriptions, and initiated the development of a uniform medical manpower reporting system. This effort was aligned with the UCA structure.

C1.2.3.3. The USM impacted the individual Medical Services through program estimating equations developed from the Uniform Staffing Report with formulas and coefficients specific to each Medical Service. While the method for developing the estimating equations was the same for all Military Services, the data used to develop them, as well as the resulting formulas and coefficients, were Service-unique. Changes in workload factors (such as population, patient days, and visits) were applied to the equations for estimating functional macro requirements (such as the total pharmacy manpower requirements for each Military Service). Beyond this, each Military Service determined grade and specialty mix.

C1.2.3.4. With a common methodological basis, the Military Services used a uniform, scientifically derived tool for determining, budgeting, defending, and allocating basic requirements. With this uniform tool, long-range forecasting techniques could be developed.
C1.2.4. Concept

C1.2.4.1. During peacetime, the MHS must be concerned primarily with establishing, maintaining, and improving its capability to respond to national security requirements. Secondary concerns include cost, efficient staffing, economic use of resources, establishment of measurable and achievable objectives, and healthcare planning. Predominant requirements and related systems fulfill national security requirements and balance the peacetime requirements. Within these constraints, a constant effort must be made to collect and analyze the expense and performance data necessary for each management level to identify, define, correct, and improve its normal peacetime healthcare delivery system. Also, there is the need to specify individual and group responsibilities and financial accountability for available, used, and expended resources.

C1.2.4.2. MEPRS assists managers at all levels in these processes, in critical decision-making, and in performance evaluation. Managers need current, accurate, and complete quantitative data for decision-making, comparing actual performance with objectives, analyzing significant deviations, and taking corrective action. MEPRS is a system of manpower and cost distribution and expense reporting that provides management with a basic framework for responsibility accounting and the flexibility to categorize financial information of functional activities that may cross organizational lines.

C1.2.4.3. Reasons to support a single expense and manpower system include increasing concerns about defense expenditures, escalating nationwide cost of healthcare services, and improving MHS management. Uniform classification, methodology, workload and performance definitions provide common standard measurements, more meaningful comparisons, and a basis for more equitable resource decisions in MHS operations. Not only are comparisons possible among similar Army, Navy, and Air Force MTFs, but comparisons with the civilian health sector will be facilitated.

C1.2.4.4. The correct use of MEPRS results in many benefits, including cost awareness and expense information that is more current, accurate, and complete. It allows the assignment of expenses to the primary work center performing a particular healthcare service. As a reliable and relevant management information system, MEPRS helps managers to evaluate cost-effectiveness, manage manpower utilization, and make more effective decisions related to cost and performance. It also allows more valuable comparisons among MTFs and with the civilian health sector.
C1.3. **ORGANIZATION OF THE MEPRS MANUAL**

This Manual is divided into five chapters and seven appendices, as follows:

C1.3.1. **Chapter 1, General Information**

C1.3.2. **Chapter 2, Chart of Functional Cost Code Accounts**

C1.3.2.1. **Functional Categories.** The subparagraphs of this chapter are arranged in functional categories, based on the hierarchy of accounts in which all expenses and corresponding workload data are collected. The functional categories are Inpatient Care, Ambulatory Care, Dental Care, Ancillary Services, Support Services, Special Programs, and Readiness.

C1.3.2.2. **Summary and Subaccounts.** Each of the functional categories is further divided into summary accounts and subaccounts. The subaccounts are collected into their corresponding summary account. An example of this hierarchical arrangement follows:

```
A   Inpatient Care   (functional category)
AA  Medical Care     (summary account)
AAA Internal Medicine (subaccount)
AAB Cardiology      (subaccount)
```

C1.3.2.3. **Final and Intermediate Accounts.** Inpatient Care (A), Ambulatory Care (B), Dental Care (C), Special Programs (F), and Readiness (G) are final operating expense accounts, as defined in Appendix 2. Ancillary Services (D) and Support Services (E) are intermediate operating accounts.

C1.3.3. **Chapter 3, Manpower and Expense Assignment.** This chapter defines the basis for distributing salaries and expenses to the final operating expense accounts (Inpatient Care (A), Ambulatory Care (B), Dental Care (C), Special Programs (F), and Readiness (G)).

C1.3.4. **Chapter 4, Reporting Requirements.** The primary report is the Do Medical Expense and Performance Report (MEPR). EAS can generate other reports in addition to the MEPR.

C1.3.5. **Chapter 5, MEPRS Issue Process.** The MEPRS Manual is subject to change, refinement, and clarification over time. The issue system discussed in
Chapter 5 is designed to keep the Manual current with developments and techniques and to ensure uniformity of interpretation and application by MTFs.

C1.3.6. **Appendix 1, Acronyms.** This appendix defines the acronyms used in the Manual.

C1.3.7. **Appendix 2, Definitions.** This appendix defines those terms considered essential to the understanding and implementation of MEPRS. Many definitions have been written with certain subtle constraints or changes to accommodate Tri-Service understanding and use. Users are cautioned to read this appendix with particular care.

C1.3.8. **Appendix 3, Standard Functional Cost Code Accounts.** This appendix lists the standard Functional Cost Code (FCC) accounts used in MEPRS. Except for changes made by the Department of Defense, these account codes may not be altered or modified at the first, second, or third levels. Cost pools, which may be created locally, are the only exception to this rule. Account codes with a "Z" in the third position (for example, AAZ and ABZ) are used, for a limited time only, to collect data for special circumstances before a separate code is established. The Military Service headquarters must approve the use of a "Z" code.

C1.3.9. **Appendix 4, Weighted Procedures.** This appendix explains and references various procedure tables with associated weighted values measuring and reporting the output of certain work centers. Although unweighted performance (workload) has been used as an output measurement within the MHS for a number of years, it does not reflect output or productivity accurately, because it does not consider the consumption of resources, relative complexity, and cost of workload performance.

C1.3.10. **Appendix 5, MEPR Data Elements.** This appendix lists MEPR data elements, most of which have been registered or standardized in the DoD Data Element Program.

C1.3.11. **Appendix 6, Data Sets.** EAS identification numbers are contained in this appendix.

C1.3.12. **Appendix 7, Guidelines for Available and Non-Available Time in Fixed Medical and Dental Facilities.** This appendix provides guidelines for collecting and reporting available and non-available time.
C2. CHAPTER 2

CHART OF FUNCTIONAL COST CODE ACCOUNTS

C2.1. INPATIENT CARE

FUNCTION: Inpatient Care provides for the examination, diagnosis, treatment, and prompt disposition of inpatients being care for at the Military Treatment Facility (MTF). In accomplishing this mission, the highest standards of clinical practice are maintained. Every effort is made to keep the quality of healthcare at the optimal level. Standards for delivery of healthcare conform to the generally accepted standards of hospital operations as practiced in the United States. Supervision and control are exercised over assigned inpatient care and treatment areas. The continuing education and training of professional and paraprofessional medical personnel are promoted. Participation in staff conferences and provision of consultant services, as required, are ensured. The formulation of clinical policies and standards is maintained. Collaboration between clinical and administrative services is promoted to further patient comfort, welfare, speedy recovery, and proper disposition. Additionally, depending upon the relative size and organizational complexity of the MTF, the following functions may be performed: conduct approved residency-training programs in accordance with the requirements of the Council on Medical Education of the America Medical Association, or other accreditation bodies; conduct training, as directed, for interns, externs medical students from affiliated medical schools, and other healthcare providers, including orientation, observation, refresher, and familiarization training; confer with consultants on professional matters including the education and training of interns; initiate, conduct, and participate, or authorized, in clinical or research studies to enhance professional growth and development.

COSTS: The Inpatient Care functional account shall include all expenses in the following summary accounts: Medical Care, Surgical Care, Obstetrical and Gynecological Care, Pediatric Care, Orthopedic Care, Psychiatric Care, and Family Practice Care, as outlined in paragraphs C2.1.1. through C2.1.7.

SERVICE UNIT: Occupied bed day.
C2.1.1. **Medical Care**

**FUNCTION:** Medical Care provides inpatient care and consultative evaluation in the medical specialties and subspecialties described in this section; coordinates healthcare delivery relative to the examination, diagnosis, treatment and proper disposition of eligible patients, appropriate to the specialty or subspecialty; prepares medical records; and submits required reports. The organization of the medical care function will vary according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicate located and reported in the Internal Medicine (AAA) subaccount.

**COSTS:** The Medical Care shall be a summary account that includes all expenses incurred in operating and maintaining the inpatient specialties and subspecialties described in subparagraphs C2.1.1.1. through C2.1.1.21. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Occupied bed day.

C2.1.1.1. **Internal Medicine**

**FUNCTION:** Internal Medicine provides inpatient care and consultative services to patients suffering from disease and illness (appropriate to the specialty); maintains communicable disease facilities to provide for the specialized care of contagious and infectious diseases; maintains close liaison with Federal, State, and local authorities on matters relating to incidence and control of communicable diseases; provides subspecialty assistance in medical areas where trained subspecialists are not assigned; and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

**COSTS:** The Internal Medicine work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Internal Medicine activities.

**SERVICE UNIT:** Occupied bed day.
ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.2. Cardiology AAB

FUNCTION: Cardiology provides for specialized treatment and consultative evaluation of patients with cardiovascular disease diagnosis; provides specialized treatment and diagnostic specialized cardiovascular studies such as the precise techniques of cardiac catheterization, coronary arteriography, and exercise-stress testing; and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Cardiology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Cardiology activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.3. Inactive AAC

C2.1.1.4. Dermatology AAD

FUNCTION: Dermatology provides for specialized treatment and consultative evaluation of patients suffering from dermatological conditions; provides superficial X-ray therapy and ultraviolet therapy; prepares and examines cultural materials having to do with superficial mycotic diseases; reviews slides on specimens submitted by the pathology service that pertain to pathology of the skin; and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Dermatology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Dermatology activities.

SERVICE UNIT: Occupied bed day.
ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.5. Endocrinology AAE

FUNCTION: Endocrinology provides specialized treatment and consultative evaluation of patients with diseases of the endocrine system and with endocrinologic diagnosis; and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Endocrinology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Endocrinology activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.6. Gastroenterology AAF

FUNCTION: Gastroenterology provides specialized treatment and consultative evaluation to patients with disease or injury to the gastrointestinal tract and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Gastroenterology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Gastroenterology activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.7. Hematology AAG

FUNCTION: Hematology provides for specialized treatment and consultative evaluation of patients suffering from diseases of the blood and blood forming tissues,
coagulation disorders, and hematologic complications of other systemic diseases.
Hematology, in conjunction with other clinical services, provides specialized studies of
the blood and bone marrow in support of inpatient care; and performs those functions
described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Hematology work center shall be a subaccount that includes all expenses
incurred in operating and maintaining the function, such as expenses for personnel,
supplies, equipment, travel, and any other expenses identified directly in support of
Hematology activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be
reassigned during the expense allocation process described in Chapter 3.

C2.1.1.8. Inactive AAH
C2.1.1.9. Nephrology AAI

FUNCTION: Nephrology provides for specialized care, testing, and consultative
evaluation of patients suffering from renal diseases and disorders; provides
interpretation of tests relating to such disorders and diseases; provides the care and
management of patients with renal failure including hemodialysis; and performs those
functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Nephrology work center shall be a subaccount that includes all expenses
incurred in operating and maintaining the function, such as expenses for personnel,
supplies, equipment, travel, and any other expenses identified directly in support of
Nephrology activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be
reassigned during the expense allocation process described in Chapter 3.

C2.1.1.10. Neurology AAJ

FUNCTION: Neurology provides for the specialized care and consultative evaluation
of patients with neurological disorders; provides for diagnostic examinations, and
performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

**COSTS:** The Neurology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Neurology activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.11. Oncology AAK

**FUNCTION:** Oncology provides for the specialized care, treatment, consultative evaluation, and follow-up of patients suspected of or diagnosed as having a benign or malignant tumor; coordinates patient care functions with surgery, radiology, and other clinical services, as appropriate, and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

**COSTS:** The Oncology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Oncology activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.12. Pulmonary and Upper Respiratory Disease AAL

**FUNCTION:** Pulmonary and Upper Respiratory Disease provides specialized care, treatment, and consultative evaluation (non-surgical) of patients with disease and disorders of the pulmonary system; and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.
COSTS:  The Pulmonary and Upper Respiratory Disease work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Pulmonary and Upper Respiratory Disease.

SERVICE UNIT:  Occupied bed day.

ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.13.  Rheumatology  AAM

FUNCTION:  Rheumatology provides specialized care, treatment, and consultative evaluation (non-surgical) of patients with disease and disorders of the joints; and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS:  The Rheumatology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Rheumatology activities.

SERVICE UNIT:  Occupied bed day.

ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.14.  Physical Medicine  AAN

FUNCTION:  Physical Medicine provides consultation, diagnosis, and referral primarily for patients with neuromusculoskeletal disorders; evaluates and prescribes orthotics and assistive devices; performs electroneuromyographic testing; and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS:  The Physical Medicine work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Physical Medicine activities.
SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.15. Clinical Immunology AAO

FUNCTION: Clinical Immunology provides specialized care, treatments, and consultative evaluation (non-surgical) for patients with disorders of the immune system, including hypofunction, hyperfunction, and misdirected activities of both the acquired and inherited modes of transmission; and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate. Treatments include replacement therapy for immunodeficiencies, suppressive therapy for hyperfunction, and active immunization of patients to arm the immune system against infections. Facilities with a specific clinical work center for immunodeficiency patients, but not designated as an HIV III referral center, use this work center subaccount. Facilities without a clinical immunology work center, nor designated as an HIV III referral center, may use either the Internal Medicine (AAA) or Infectious Disease (AAR) subaccount.

COSTS: The Clinical Immunology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Clinical Immunology activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.16. HIV III - Acquired Immune Deficiency Syndrome (AIDS) AAP

FUNCTION: HIV III - AIDS provides specialized care, treatment, and consultative evaluation (non-surgical) for patients diagnosed as HIV-positive. Care includes initial and follow-up evaluation of HIV-positive patients and care for patients suffering from diseases associated with degradation of the immune system resulting from AIDS or AIDS Related Complex (ARC); and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate. Only those facilities designated as an HIV III referral center shall use this work center subaccount.
COSTS: The HIV III - AIDS work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, except those funded under Research and Development (R&D) programs.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.17. Bone Marrow Transplant AAQ

FUNCTION: The Bone Marrow Transplant program at Wilford Hall Medical Center (WHMC) is responsible for bone marrow transplantation management within the Department of Defense. This includes all inpatient medical care, outpatient follow-up, and management of patients referred to a civilian facility for bone marrow transplantation. All DoD beneficiaries who require bone marrow transplantation shall be referred to WHMC. Bone marrow transplants have become the standard of care for many bone marrow diseases such as leukemia, aplastic anemia, and immunologic disorders. Only WHMC shall use this work center subaccount.

COSTS: The Bone Marrow Transplant work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Bone Marrow Transplant.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.18. Infectious Disease AAR

FUNCTION: Infectious Disease examines, diagnoses, treats, and performs research on patients with infectious diseases; performs full medical evaluations on patients including neurologic and psychologic exams; provides primary care for patients with HIV and related infectious diseases; provides specific treatments such as intravenous and intramuscular antibiotics and inhaled pentamidine; performs the full range of diagnostic tests required for the evaluation of infectious diseases including sputum induction and specimen sampling for patients with respiratory tract disease; and
performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Infectious Disease work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Infectious Disease activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.19. Allergy AAS

FUNCTION: Allergy provides specialized care for and consultative evaluation of patients with asthma and allergies including, but not limited to, drug reactions, anaphylaxis, rhinitis, food allergy, and hypersensitive lung disease and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Allergy work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Allergy activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.1.20. Cost Pool AAX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Occupied bed day.
ASSIGNMENT PROCEDURE: Expenses and Full Time Equivalents (FTEs) of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.1.1.21. Medical Care Not Elsewhere Classified AAZ

FUNCTION: Medical Care Not Elsewhere Classified includes inpatient specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.1.1.1. through C2.1.1.20.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.2. Surgical Care AB

FUNCTION: Surgical Care provides inpatient care and consultative evaluation in the surgical specialties and subspecialties described in this subsection; coordinates healthcare delivery relative to the examination, treatment, diagnosis, and proper disposition of eligible patients, appropriate to the specialty or subspecialty; prepares medical records; and submits required reports. The organization of the surgical care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the General Surgery (ABA) subaccount.

COSTS: The Surgical Care shall be a summary account that includes all expenses incurred in operating and maintaining the inpatient surgical specialties and subspecialties described in subparagraphs C2.1.2.1. through C2.1.2.19. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.
C2.1.2.1. General Surgery ABA

FUNCTION: General Surgery provides diagnostic, pre-operative, surgical, and post-operative care for general surgery patients; provides consultative evaluation for referral patients; provides subspecialty assistance in surgical areas where trained subspecialists are not assigned; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

COSTS: The General Surgery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of General Surgery activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.2.2. Cardiovascular and Thoracic Surgery ABB

FUNCTION: Cardiovascular and Thoracic Surgery provides diagnostic, pre-operative, surgical, and post-operative care for patients with diseases and injuries of the cardiovascular system and of the chest; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

COSTS: The Cardiovascular and Thoracic Surgery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Cardiovascular and Thoracic Surgery activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.1.2.3. **Inactive**

C2.1.2.4. **Neurosurgery**

**FUNCTION:** Neurosurgery provides diagnostic, pre-operative, surgical, and post-operative care for patients with injuries or mass lesions of the skull, brain, spinal cord, or peripheral nerves; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COSTS:** The Neurosurgery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Neurosurgery activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.2.5. **Ophthalmology**

**FUNCTION:** Ophthalmology provides for specialized treatment, care, and consultative evaluation of patients with disease, injury, or disorder of the eye; performs ophthalmological surgery with pre-operative and post-operative care; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COSTS:** The Ophthalmology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Ophthalmology activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.1.2.6. Oral Surgery  ABF

**FUNCTION:** Oral Surgery provides for the specialized diagnosis, care, and treatment of oral infections, facial bone fractures, and other abnormalities of the mouth and jaw; performs oral maxillofacial surgery involving dental and associated facial structure; diagnoses and treats oral and jaw lesions; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COSTS:** The Oral Surgery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Oral Surgery activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.2.7. Otolaryngology  ABG

**FUNCTION:** Otolaryngology provides for specialized treatment, care, and consultative evaluation of patients with injuries, disease, or disorders of the ear, nose, and throat and the general anatomic area of the head and neck (exclusive of neurosurgical, dental, and ophthalmologic conditions); provides bronchoscopic, esophoscopic, and laryngoscopic examinations and performs advanced tests of auditory and vestibular functions, and neuro-otologic disorders; performs surgical procedures for facial nerve disease and trauma, diseases of the ear, and corrective cosmetic surgery for acquired or congenital deformities; performs microsurgery of the temporal bone; maxillofacial surgery; and surgery of the sinuses, tonsils, adenoids, and vocal cords; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COSTS:** The Otolaryngology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Otolaryngology activities.

**SERVICE UNIT:** Occupied bed day.
ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.2.8. Pediatric Surgery ABH

FUNCTION: Pediatric Surgery provides general surgical procedures for infants and children; provides post-operative care for these patients; maintains close liaison with the pediatric service; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

COSTS: The Pediatric Surgery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Pediatric Surgery activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.2.9. Plastic Surgery ABI

FUNCTION: Plastic Surgery provides diagnostic, pre-operative, surgical, and post-operative care for patients with plastic and reconstructive problems; provides surgery to restore or aid in healing wounded, disfigured, or unsightly parts of the body; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

COSTS: The Plastic Surgery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Plastic Surgery activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.1.2.10. **Proctology**

**FUNCTION:** Proctology provides diagnostic, pre-operative, surgical, and post-operative care for patients with diseases and injuries of the anus, rectum, and colon; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COSTS:** The Proctology work center shall be a subaccount that includes shall be charged with all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Proctology activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.2.11. **Urology**

**FUNCTION:** Urology provides diagnostic, pre-operative, surgical, and post-operative care and treatment to eligible patients suffering from genitourinary disease or disorders; provides cystoscopic examinations, urograms, pyleograms, cystometrograms, lymphangiograms, retroperitoneal carbon dioxide (CO₂) studies, function studies, and other urological studies; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COSTS:** The Urology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Urology activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.1.2.12. **Organ Transplant** ABL

**FUNCTION:** Organ Transplant provides for replacement therapy for patients with end organ failure confined to the abdominal cavity; provides vascular and peritoneal access for patients with end-stage renal disease; provides general surgical care to patients with end organ failure confined to the abdominal cavity; provides instruction to surgical resident in training and nephrology fellows in training in the pre-operative, operative, and post-operative care of the transplant recipient; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COSTS:** The Organ Transplant work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Organ Transplant activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.2.13. **Burn Unit** ABM

**FUNCTION:** The Burn Unit investigates problems of mechanical and thermal injuries with complications arising from such trauma; cares for patients with such injuries; teaches and trains other personnel in the management of injured patients; conducts investigative studies at both the basic and clinical level; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COSTS:** The Burn Unit work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Burn Unit activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**FUNCTION:** Peripheral Vascular Surgery provides diagnostic, pre-operative, surgical, and post-operative care for patient with diseases and injuries of arteries, veins, and lymphatics that are outside the cranium and the thorax; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COSTS:** The Peripheral Vascular Surgery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Peripheral Vascular Surgery activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.2.15. Inactive  ABO

C2.1.2.16. Inactive  ABP

C2.1.2.17. Vascular and Interventional Radiology  ABQ

**FUNCTION:** Vascular and Interventional Radiology provides specialized care and evaluation for eligible inpatients including vascular disease urologic disease, fluid collections of diverse origin, infertility and malignancy; placement of extended-use venous access devices for multiple indications, specialized diagnostic procedures; and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

**COST:** Vascular and Interventional Radiology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Vascular Interventional Radiology activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.1.2.18. Cost Pool  

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.1.2.19. Surgical Care Not Elsewhere Classified  

**FUNCTION:** Surgical Care Not Elsewhere Classified includes inpatient surgical specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.1.2.1 through C2.1.2.18.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.3. Obstetrical and Gynecological Care  

**FUNCTION:** Obstetrical and Gynecological (Ob-Gyn) Care provides specialized inpatient care, treatment, and consultative evaluation in the specialties described in this subsection; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and proper disposition of eligible patients, appropriate to the specialty or subspecialty; prepares medical records; and submits required reports. The organization of the Ob-Gyn care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related
specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies.

**COSTS:** The Obstetrical and Gynecological Care shall be a summary account that includes all expenses incurred in operating and maintaining the inpatient specialties and subspecialties described in subparagraphs C2.1.3.1. through C2.1.3.4. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Occupied bed day.

C2.1.3.1. Gynecology ACA

**FUNCTION:** Gynecology provides specialized gynecological care, treatment, and consultative evaluation to eligible inpatients; and performs those functions described in paragraph C2.1.3., "Obstetrical and Gynecological Care," as appropriate.

**COSTS:** The Gynecology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Gynecology activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.3.2. Obstetrics ACB

**FUNCTION:** Obstetrics provides for specialized care, treatment, and consultative evaluation to eligible inpatients; provides antepartum, delivery, and postpartum care to maternity patients; and has responsibility for the operation and maintenance of the labor and delivery suite. The labor and delivery suite provides labor and delivery care by specially trained personnel to eligible patients, including prenatal care during labor, assistance during delivery, post-natal care, and minor gynecological surgery, if it is performed in the suite. Additional activities may include preparing sterile set-ups for deliveries; preparing patients for transportation to the delivery suite and the post-anesthesia
care unit; and monitoring patients while they are in the post-anesthesia care unit. Obstetrics performs those functions described in paragraph C2.1.3., "Obstetrical and Gynecological Care," as appropriate.

**COSTS:** The Obstetrics work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Obstetrics activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

- C2.1.3.3. Cost Pool ACX

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

- C2.1.3.4. Obstetrical and Gynecological Care Not Elsewhere Classified ACZ

**FUNCTION:** Obstetrical and Gynecological Care Not Elsewhere Classified includes inpatient specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.1.3.1. through C2.1.3.3.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.
SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.4. Pediatric Care AD

FUNCTION: Pediatric provides specialized inpatient care, treatment, and consultative evaluation of infants and children; maintains close liaison with the other professional services; coordinates healthcare delivery relative the examination, diagnosis, treatment, and proper disposition of eligible patients; prepares medical records; and submits required reports. The organization of the pediatric function may vary according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the function shall be located and reported in the Pediatrics (ADA) subaccount.

COSTS: The Pediatric Care shall be a summary account that includes all expenses incurred in operating and maintaining the inpatient specialties and subspecialties described in subparagraphs C2.1.4.1. through C2.1.4.7. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Occupied bed day or bassinet day.

C2.1.4.1. Pediatrics ADA

FUNCTION: Pediatrics provides or ensures comprehensive diagnostic evaluation, specialized care and treatment, including prophylactic measures, for infants, children, and adolescents; provides full consultative services to the other professional services; appraises children's health and development status; and performs those functions described in paragraph C2.1.4., "Pediatric Care," as appropriate.

COSTS: The Pediatrics work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Pediatrics activities.
SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.4.2. Newborn Nursery ADB

FUNCTION: The Newborn Nursery provides specialized inpatient care, treatment, and consultative evaluation of newborn infants; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and proper disposition of the newborn, including those born prematurely; and provides for, or otherwise ensures, appropriate diagnostic evaluation and care of all inpatients in the neonatal age group; prepares medical records; submits required reports; and performs those functions described in paragraph C2.1.4., "Pediatric Care," as appropriate. The Newborn Nursery functional work center may vary according to patient load, staffing, and facilities.

COSTS: The Newborn Nursery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Newborn Nursery activities.

SERVICE UNIT: Bassinet day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.4.3. Inactive ADC

C2.1.4.4. Adolescent Pediatrics ADD

FUNCTION: Adolescent Pediatrics provides treatment for acute and chronic pediatric medical illnesses and diseases affecting youths 13 to 21 years of age; addresses overt and covert problems involving pubertal change, psychosocial adjustment, cognitive development and emotional maturation; and performs those functions described in paragraph C2.1.4., Pediatric Care, as appropriate.

COSTS: The Adolescent Pediatrics work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Adolescent Pediatrics activities.
SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.4.5. Inactive ADE

C2.1.4.6. Cost Pool ADX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.1.4.7. Pediatric Care Not Elsewhere Classified ADZ

FUNCTION: Pediatric Care Not Elsewhere Classified includes inpatient specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.1.4.1. through C2.1.4.6.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.1.5. Orthopedic Care

FUNCTION: Orthopedic Care provides inpatient care and consultative evaluation in the specialties described in this paragraph; coordinates healthcare delivery relative to the examination, diagnosis, care and treatment, rehabilitation, and proper disposition of eligible patients requiring orthopedic treatment, especially the preservation and restoration of the functions of the skeletal system, its articulation, and associated structures; prepares medical records; and submits required reports. The organization of the orthopedic care function is divided into subspecialty areas that shall provide the specialized techniques and practices related to those subspecialty areas using all available, modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the function shall be located and reported in the Orthopedics (AEA) subaccount.

COSTS: The Orthopedic Care shall be a summary account that includes all expenses incurred in operating and maintaining the inpatient specialties and subspecialties described in subparagraphs C2.1.5.1. through C2.1.5.5. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Occupied bed day.

C2.1.5.1. Orthopedics

FUNCTION: Orthopedics provides for the specialized care, treatment, and consultative evaluation of patients with diseases, disorders, and injuries of the musculoskeletal system; performs surgery for abnormal conditions of bones, joints, muscles, fasciae, and tendons; provides care and treatment of bone infections and other infected orthopedic cases; provides care and treatment of fractures and associated soft tissue injuries; operates a cast room with facilities for application, alteration, and removal of plaster casts, splints, and various forms of traction required; and performs those functions described in paragraph C2.1.5., "Orthopedic Care," as appropriate.

COSTS: The Orthopedic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Orthopedics activities.

SERVICE UNIT: Occupied bed day.
ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.5.2. Podiatry AEB

FUNCTION: Podiatry, under the general supervision of the orthopedic surgeon, is responsible for the diagnosis, treatment, and prevention of foot disorders; provides inpatient consultations when requested by other professional services; assists with or performs inpatient surgical procedures on the foot; provides related follow-up care; and performs those functions described in paragraph C2.1.5., "Orthopedic Care," as appropriate.

COSTS: The Podiatry work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Podiatry activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.5.3. Hand Surgery AEC

FUNCTION: Hand Surgery provides diagnostic, pre-operative, surgical and post-operative care for patients with all affiliations related to the hand and upper extremity. Also, care is provided to patients requiring peripheral reconstruction including microvascular and microneural techniques and brachial plexus reconstruction; and performs those functions described in paragraph C2.1.5., "Orthopedic Care," and paragraph C2.1.2., "Surgical Care," as appropriate.

COSTS: The Hand Surgery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Hand Surgery activities.

SERVICE UNIT: Occupied bed day.
**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**C2.1.5.4. Cost Pool**

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

**C2.1.5.5. Orthopedic Care Not Elsewhere Classified**

**FUNCTION:** Orthopedic Care Not Elsewhere Classified includes inpatient specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.1.5.1. through C2.1.5.4.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**C2.1.6. Psychiatric Care**

**FUNCTION:** Psychiatric Care provides specialized care and consultative evaluation for eligible inpatients; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and proper disposition of patients with psychotic, neurotic, or other mental disorders; maintains protective custody of patients with psychiatric disorders.
disorders when required to prevent injury to themselves or to others; establishes therapeutic regimens; conducts individual or group therapy sessions; provides short-term treatment to patients psychologically or physically dependent upon alcohol or drugs; maintains custody of sensitive or medically privileged records and correspondence that evolve during treatment of patients; prepares medical records; and submits required reports. The organization of the psychiatric care function is divided into subspecialty areas that shall provide the specialized techniques and practices related to those subspecialty areas using all available, modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the function shall be located and reported in the Psychiatric (AFA) subaccount.

**COSTS:** The Psychiatric Care shall be a summary account that includes all expenses incurred in operating and maintaining the inpatient specialties and subspecialties described in subparagraphs C2.1.6.1. through C2.1.6.4. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Occupied bed day.

**FUNCTION:** Psychiatries provides specialized care and consultative evaluation for eligible inpatients; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and proper disposition of patients with psychotic neurotic or other mental disorder; maintains protective custody of patients psychologically or physically dependent upon alcohol or drugs; maintains custody of sensitive or medically privileged records and correspondence, which evolve during treatment to patients; prepares medical records; submits required reports; and performs those functions described in paragraph C2.1.6., "Psychiatric Care," as appropriate.

**COSTS:** The Psychiatries work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Psychiatries activities.

**SERVICE UNIT:** Occupied bed day.
ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.6.2. Substance Abuse Rehabilitation AFB

FUNCTION: Substance Abuse Rehabilitation provides specialized care and consultative evaluation for eligible inpatients undergoing rehabilitation for substance abuse; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and proper disposition of patients undergoing therapy for alcohol and drug abuse; maintains protective custody of patients when required to prevent injury to themselves or to others; establishes therapeutic regimens; conducts individual or group therapy sessions; provides short-term treatment to patients psychologically or physically dependent upon alcohol or drugs; maintains custody of sensitive or medically privileged records and correspondence, which evolve during treatment of patients; prepares medical records; submits required reports; and performs those functions described in paragraph C2.1.6., "Psychiatric Care," as appropriate.

COSTS: The Substance Abuse Rehabilitation work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Substance Abuse Rehabilitation activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.6.3. Cost Pool AFX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Occupied bed day.
ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.1.6.4. Psychiatric Care Not Elsewhere Classified

FUNCTION: Psychiatric Care Not Elsewhere Classified includes the expenses of inpatient specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.1.6.1. through C2.1.6.3.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.7. Family Practice Care

FUNCTION: Family Practice Care provides comprehensive specialty inpatient care to patients suffering from disease and illness; coordinates and provides healthcare delivery relative the examination, diagnosis, treatment, and proper disposition of inpatients; provides a comprehensive plan of care for inpatients, including counseling and guidance, health education, rehabilitation, and prevention of disease. The organization of the family practice care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the Family Practice Medicine (AGA) subaccount.

COSTS: The Family Practice Care summary account that includes all expenses incurred in operating and maintaining the inpatient specialties and subspecialties described in subparagraphs C2.1.7.1. through C2.1.7.10. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.
SERVICE UNIT: Occupied bed day or bassinet day.

C2.1.7.1. Family Practice Medicine AGA

FUNCTION: Family Practice Medicine provides general and specialized inpatient care to patients suffering from disease and illness and performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Family Practice Medicine work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Family Practice Medicine activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.7.2. Family Practice Surgery AGB

FUNCTION: Family Practice Surgery provides diagnostic, pre-operative, and post-operative care for general surgery patients and performs those functions described in paragraph C2.1.2., "Surgical Care," as appropriate.

COSTS: The Family Practice Surgery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Family Practice Surgery activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.7.3. Family Practice Obstetrics AGC

FUNCTION: Family Practice Obstetrics provides for specialized care, treatment, and consultative evaluation to eligible inpatients; provides antepartum, delivery, and postpartum care to maternity patients; and performs those functions described in paragraph C2.1.3., "Obstetrical and Gynecological Care," as appropriate.
C2.1.7.4. Family Practice Pediatrics

**FUNCTION:** Family Practice Pediatrics provides and ensures comprehensive diagnostic evaluation, specialized care, and treatment including prophylactic measures for infants, children, and adolescents; appraises children's health and development status; and performs those functions described in paragraph C2.1.4., "Pediatric Care," as appropriate.

**COSTS:** The Family Practice Pediatrics work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Family Practice Pediatrics activities.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.7.5. Family Practice Gynecology

**FUNCTION:** Family Practice Gynecology provides specialized gynecological care, treatment, and evaluation to eligible inpatients and performs those functions described in paragraph C2.1.3., "Obstetrical and Gynecological Care," as appropriate.

**COSTS:** The Family Practice Gynecology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Family Practice Gynecology activities.
SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.7.6. Family Practice Psychiatry AGF

FUNCTION: Family Practice Psychiatry provides specialized care and evaluation for eligible inpatients; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and proper disposition of patients with neurotic or other mental disorder; establishes therapeutic regimens; and provides initial short-term treatment for patients psychologically or physically dependent upon alcohol or drugs; and performs those functions described in paragraph C2.1.6., "Psychiatric Care," as appropriate.

COSTS: The Family Practice Psychiatry work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Family Practice Psychiatry activities.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.7.7. Family Practice Orthopedics AGG

FUNCTION: Family Practice Orthopedics provides inpatient care and coordinates healthcare delivery relative to the examination, diagnosis, care, treatment, rehabilitation, and proper disposition of eligible patients requiring orthopedic treatment, especially the preservation and restoration of the skeletal system, its articulation, and associated structures. Family Practice Orthopedics performs those functions described in paragraph C2.1.5., "Orthopedic Care," as appropriate.

COSTS: The Family Practice Orthopedics work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Family Practice Orthopedics activities.

SERVICE UNIT: Occupied bed day.
ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.7.8. Family Practice Newborn Nursery AGH

FUNCTION: Family Practice Newborn Nursery provides specialized inpatient care, treatment, and evaluation of newborn infants; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and proper disposition of eligible patients; and performs those functions described in subparagraph C2.1.4.2., "Newborn Nursery (ADB)," as appropriate.

COSTS: The Family Practice Newborn Nursery work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Family Practice Newborn Nursery activities.

SERVICE UNIT: Bassinet day.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.1.7.9. Cost Pool AGX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.1.7.10. Family Practice Care Not Elsewhere Classified AGZ

FUNCTION: Family Practice Care Not Elsewhere Classified includes inpatient
specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.1.7.1. through C2.1.7.9., above.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

**SERVICE UNIT:** Occupied bed day.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

### C2.2. AMBULATORY CARE

**FUNCTION:** Ambulatory Care provides comprehensive primary medical care; diagnostic services, care, and treatment; ambulatory surgical procedures; medical examinations; mental health consultation; and proper medical disposition of inpatients and outpatients who are authorized beneficiaries. It provides a comprehensive plan for care for patients including monitoring and maintenance of their state of health, health education, individual and group counseling and guidance testing, psychiatric evaluation, rehabilitation, and prevention of disease. Ambulatory Care provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. Ambulatory Care also provides follow-up care for selected post-operative patients; refers patients to specialty clinics; admits or refers patients to the MTF; and provides specialized aviation medicine and underseas medicine care and support.

**COSTS:** The Ambulatory Care functional account shall include all expenses in the following summary accounts: Medical Care, Surgical Care, Obstetrical and Gynecological Care, Pediatric Care, Orthopedic Care, Psychiatric and Mental Healthcare, Family Practice Care, Primary Medical Care, Emergency Medical Care, Flight Medicine Care, Underseas Medicine Care, Rehabilitative Ambulatory Services, as outlined in paragraphs C2.2.1. through C2.2.12.

**SERVICE UNIT:** Visit.

#### C2.2.1. Medical Care

**FUNCTION:** Medical Care provides diagnostic services, care, treatment and proper medical disposition of inpatients and outpatients referred to medical clinics; provides a
comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of disease; professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. The organization of the medical care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the Medical Care (BAA) subaccount.

COSTS: The Medical Care shall be a summary account that includes all expenses incurred in operating and maintaining the medical clinics described in subparagraphs C2.2.1.1. through C2.2.1.24. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Internal Medicine Clinic (BAA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Visit.

C2.2.1.1. Internal Medicine Clinic BAA

FUNCTION: The Internal Medicine Clinic examines, diagnoses, and treats internal disease and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Internal Medicine Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Internal Medicine Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.2.1.2. **Allergy Clinic**  BAB

**FUNCTION:** The Allergy Clinic examines, diagnoses, and treats disorders of allergic origin; prepares and reviews case histories; obtains data through interviews and testing; interprets findings and determines types and duration of therapy; prepares allergy treatment extracts and serum kits; administers routine and prescribed allergenic injections; and performs the functions described in paragraph C2.2.1., "Medical Care," as appropriate.

**COSTS:** The Allergy Clinic work center shall be a subaccount that includes expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Allergy Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.3. **Cardiology Clinic**  BAC

**FUNCTION:** The Cardiology Clinic examines, diagnoses, and treats diseases and injuries (non-surgical) of the cardiovascular system; directs specialized diagnostic procedures; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

**COSTS:** The Cardiology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Cardiology Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.4. **Inactive**  BAD

C2.2.1.5. **Diabetic Clinic**  BAE
FUNCTION: The Diabetic Clinic examines, diagnoses, and treats diabetic diseases; provides health education counseling; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Diabetic Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Diabetic Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.6. Endocrinology Clinic BAF

FUNCTION: The Endocrinology Clinic examines, diagnoses, and treats diseases and injuries of the endocrine glands and internal secretions of the body and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Endocrinology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Endocrinology Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.7. Gastroenterology Clinic BAG

FUNCTION: The Gastroenterology Clinic examines, diagnoses, and treats diseases and injuries (non-surgical) of the gastrointestinal tract; directs specialized diagnostic procedures; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Gastroenterology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for
personnel, supplies, travel, and any other expenses identified directly in support of Gastroenterology Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.8. Hematology Clinic BAH

FUNCTION: The Hematology Clinic examines, diagnoses, and treats diseases of the blood; operates and maintains a hematology laboratory in support of the hematology clinic; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Hematology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Hematology Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.9. Hypertension Clinic BAI

FUNCTION: The Hypertension Clinic examines, diagnoses, and treats hypertension disease; provides health education counseling; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Hypertension Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Hypertension Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.2.1.10. **Nephrology Clinic** BAJ

**FUNCTION:** The Nephrology Clinic examines, diagnoses, and treats organic diseases and disorders of the renal system. Refer to the Hemodialysis (DGB) subaccount for services performed in the Hemodialysis work center. The Nephrology clinic also performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

**COSTS:** The Nephrology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Nephrology Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.11. **Neurology Clinic** BAK

**FUNCTION:** The Neurology Clinic examines, diagnoses, and treats organic diseases and disorders of the nervous system and performs those functions described in paragraph C2.2.1., Medical Care, as appropriate.

**COSTS:** The Neurology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Neurology Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.12. **Outpatient Nutrition Clinic** BAL

**FUNCTION:** Provides comprehensive nutritional care to outpatients including scheduling appointments, assessing and planning nutrition care, calculating diets, instructing groups and individuals on nutrition, consulting patients by telephone,
developing and managing the publication of instruction materials and handouts, documenting follow-up care and medical records, and preparing required reports. The Outpatient Nutrition Clinic also performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

**COSTS:** The Outpatient Nutrition Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Outpatient Nutrition Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.13. **Oncology Clinic**

**FUNCTION:** The Oncology Clinic examines, diagnoses, and treats tumors and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

**COSTS:** The Oncology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Oncology Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.14. **Pulmonary Disease Clinic**

**FUNCTION:** The Pulmonary Disease Clinic examines, diagnoses, and treats pulmonary disease and other diseases of the chest cavity; prepares and reviews case histories and clinical records; directs specialized diagnostic procedures and may supervise the pulmonary function laboratory; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.
COSTS: The Pulmonary Disease Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Pulmonary Disease Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.15. Rheumatology Clinic BAO

FUNCTION: The Rheumatology Clinic examines, diagnoses, and treats disease and injuries (non-surgical) of the joints and muscles and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Rheumatology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Rheumatology Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.16. Dermatology Clinic BAP

FUNCTION: The Dermatology Clinic examines, diagnoses, and treats dermatological diseases and injuries; performs dermatological surgical procedures, physical examinations, and treatments; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Dermatology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Dermatology Clinic activities.

SERVICE UNIT: Visit.
ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.17. Infectious Disease Clinic BAQ

FUNCTION: The Infectious Disease Clinic examines, diagnoses, and treats infectious diseases; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Infectious Disease Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Infectious Disease Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.18. Physical Medicine Clinic BAR

FUNCTION: The Physical Medicine Clinic provides consultation, diagnoses, and referrals primarily for patients with neuromusculoskeletal disorders; evaluates and prescribes orthotics and assistive devices; performs electroneuromyographic testing; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Physical Medicine Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Physical Medicine Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.2.1.19. **Radiation Therapy Clinic**  

**FUNCTION:** The Radiation Therapy Clinic examines clinical evaluation and selection of patients, treatment of isolated tumors and supervision of treatment course, planning follow-up care; performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate. Radiation Therapy is exercised as the sole therapeutic modality in the care of the cancer patient or in combination with surgery or chemotherapy or both. Various means of this modality include external beam therapy (primary teletherapy) and brachytherapy (intracavitary, interstitial and surface applications). Also provided are necessary support functions such as treatment planning and dosimetry, calibration of radiation sources and storage of radioactive material.

**COSTS:** The Radiation Therapy Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Radiation Therapy Clinic activities.

**SERVICE UNIT:** Visit. Radiation is usually given once a day in a dose that is based on the type and location of the tumor. When the daily dose is divided into smaller doses and are given more than once a day (usually separated by 4 to 6 hours), the therapy must be reported as one visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.20. **Bone Marrow Transplant Clinic**  

**FUNCTION:** The Bone Marrow Transplant Clinic provides pre-admission screening and procedures and post-procedure follow-up for bone marrow transplant patients and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

**COSTS:** The Bone Marrow Transplant Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Bone Marrow Transplant Clinic activities.
SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.21. Genetic Clinic BAU

FUNCTION: Genetic Clinic examines, evaluates, diagnoses, and treats genetic disease and conditions; prepares and reviews case histories and clinical records; obtains clinical data and family histories through interviews and testing; constructs pedigrees; counsels on recurrence risks and availability of prenatal diagnosis; interprets findings and determines need for laboratory or other testing; and performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

COSTS: The Genetic Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Genetic Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.22. Hyperbaric Medicine Clinic BAV

FUNCTION: Hyperbaric Medicine Clinic is staffed with specially trained personnel who provide hyperbaric oxygen (HBO) therapy for patients with disease entities that are currently approved by the Undersea and Hyperbaric Medical Society. This includes treatment for air or gas embolism; carbon monoxide poisoning and smoke inhalation; clostridial myonecrosis; crush; compartment syndrome and other acute traumatic ischemias; decompression sickness; enhancement of healing in selected problem wounds; exceptional blood loss; necrotizing soft tissue infections; refractory osteomyelitis; radiation tissue damage; compromised skin grafts and flaps; thermal burns, and intracranial abscess. HBO therapy is the intermittent administration of 100 percent oxygen at a pressure greater than sea level. Treatment is provided in a pressurized chamber. The Hyperbaric Medicine Clinic service provides consultation to other clinical departments and accepts worldwide referrals through attending physicians, selecting those patients who would benefit from HBO therapy. This work center provides medical and technical expertise for coordinated and comprehensive
care, including transcutaneous oxygen (TCPO\textsubscript{2}) testing, pain management, and daily wound care. The service serves as a center of medical expertise, acting as consultants for the management of decompression sickness and gas embolism resulting from operational flying and diving. They conduct oxygen tolerance tests and pressure tests necessary for potential submarine or diving personnel. Certain clinical hyperbaric facilities conduct research to determine the efficacy of HBO therapy in certain diseases for which the medical literature does not adequately support HBO treatment. Ancillary capabilities of fully equipped clinical hyperbaric facilities include cardiac monitoring and ventilatory support for the critically ill patient. The Hyperbaric Medicine Clinic also performs those functions described in paragraph C2.2.1., "Medical Care," as appropriate.

**COSTS:** The Hyperbaric Medicine Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Hyperbaric Medicine Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This is a final operating expense account and shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.1.23. Cost Pool

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.
C2.2.1.24. **Medical Care Not Elsewhere Classified**

**FUNCTION:** Medical Care Not Elsewhere Classified includes ambulatory care specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.1.1. through C2.2.1.23.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2. **Surgical Care**

**FUNCTION:** Surgical Care provides diagnostic services, care, treatment, minor surgical procedures, and proper medical disposition of inpatients and outpatients referred to surgical clinics; provides follow-up care for selected post-operative patients; provides a comprehensive plan of care for patients, including counseling, guidance, and rehabilitation; and provides clinical consultation services, surgical care evaluation, professional training of assigned personnel, preparation and submission of reports and maintenance of medical records. The organization of the surgical care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the General Surgery Clinic (BBA) subaccount.

**COSTS:** The Surgical Care shall be a summary account that includes all expenses incurred in operating and maintaining the surgical clinics described in subparagraphs C2.2.2.1. through C2.2.2.15. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the General Surgery Clinic (BBA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.
C2.2.2.1. General Surgery Clinic BBA

FUNCTION: The General Surgery Clinic examines, diagnoses, and treats diseases, injuries, and disorders by surgical means; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

COSTS: The General Surgery Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of General Surgery Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2.2. Cardiovascular and Thoracic Surgery Clinic BBB

FUNCTION: The Cardiovascular and Thoracic Surgery Clinic examines, diagnoses, and surgically treats diseases and injuries of the heart, circulatory system, and chest and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

COSTS: The Cardiovascular and Thoracic Surgery Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Cardiovascular and Thoracic Surgery Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2.3. Neurosurgery Clinic BBC

FUNCTION: The Neurosurgery Clinic examines, diagnoses, and surgically treats organic diseases, injuries, and disorders of the skull, brain, spinal cord, and peripheral
nerves; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

**COSTS:** The Neurosurgery Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Neurosurgery Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2.4. **Ophthalmology Clinic**

**FUNCTION:** The Ophthalmology Clinic examines, diagnoses, and treats diseases and injuries of the eye; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

**COSTS:** The Ophthalmology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Ophthalmology Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2.5. **Organ Transplant Clinic**

**FUNCTION:** The Organ Transplant Clinic examines, diagnoses, and treats diseases and injuries of organs that require transplant; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

**COSTS:** The Organ Transplant Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Organ Transplant Clinic activities.
SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2.6. Otolaryngology Clinic BBF

FUNCTION: The Otolaryngology Clinic examines, diagnoses, and treats injuries and disorders of the ear, nose, and throat; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

COSTS: The Otolaryngology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Otolaryngology Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2.7. Plastic Surgery Clinic BBG

FUNCTION: The Plastic Surgery Clinic performs examinations and makes diagnoses to determine whether plastic or reconstructive surgery is required or feasible; examines and removes sutures on surgical follow-up patients; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

COSTS: The Plastic Surgery Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Plastic Surgery Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.2.2.8. Proctology Clinic BBH

FUNCTION: The Proctology Clinic examines, diagnoses, and treats diseases and injuries of the anus, rectum, and colon; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

COSTS: The Proctology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Proctology Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2.9. Urology Clinic BBI

FUNCTION: The Urology Clinic examines, diagnoses, and treats diseases, injuries, and disorders of the genitourinary tract; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

COSTS: The Urology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Urology Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2.10. Pediatric Surgery Clinic BBJ

FUNCTION: The Pediatric Surgery Clinic examines, diagnoses, and treats diseases, injuries, and disorders of infants and children; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

COSTS: The Pediatric Surgery Clinic work center shall be a subaccount that includes
all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Pediatric Surgery Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**C2.2.2.11. Peripheral Vascular Surgery Clinic BBK**

**FUNCTION:** The Peripheral Vascular Surgery Clinic examines, diagnoses, and surgically treats peripheral venous and arterial diseases and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

**COSTS:** The Peripheral Vascular Surgery clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Peripheral Vascular Surgery Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**C2.2.2.12. Pain Management Clinic BBL**

**FUNCTION:** The Pain Management Clinic examines, diagnoses, and treats patients suffering from chronic pain or acute post-operative pain, and generally, patients have been through a treatment program but need ongoing support and additional treatment. Outpatient treatment involves pain assessment, classification of pain, and establishment of treatment techniques, objectives, and evaluation. Classification of pain may include head, neck and whiplash pain; temporomandibular joint pain; pain of the spine and hip; tic douloureux and facial pain; shingles pain, post-surgical pain; myofascial pain; reflex sympathetic dystrophy; chest wall pain; low back pain; shoulder and arm pain; phantom limb pain, arthritis pain; peripheral nerve pain; nerve root damage and arachnoiditis; multiple sclerosis pain; work related injury, and central pain. Pain management techniques may include patient controlled analgesia, continuous epidural analgesia, subcutaneous infusion pumps and catheters, nerve blocks, cryanalgesia, spinal cord stimulation, relaxation techniques, biofeedback,
hypnosis, psychological therapy, manipulative therapy, acupuncture, spinal infusion devices, and continuing patient counseling and education. Treatment and evaluation of painful conditions require the implementation, coordination, and maximization of pharmacological and non-pharmacological modalities. The Pain Management Clinic also performs those functions described in paragraph C.2.2.2., "Surgical Care," as appropriate.

COSTS: The Pain Management Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Pain Management activities. When the above functions are performed outside of the Pain Management Clinic, the applicable clinical work center subaccount shall be charged.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.2.13. Vascular and Interventional Radiology Clinic

FUNCTION: The Vascular and Interventional Radiology Clinic examines, diagnoses, and provides percutaneous treatment for diverse disorders including vascular disease, urologic disease, fluid collections of diverse origin, infertility, and malignancy; provides placement of extended-use venous access devices for multiple indications and specialized diagnostic procedures; and performs those functions described in paragraph C2.2.2., "Surgical Care," as appropriate.

COST: The Vascular and Interventional Radiology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Vascular and Interventional Radiology Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.2.2.14. Cost Pool BBX

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.2.15. Surgical Clinics Not Elsewhere Classified BBZ

**FUNCTION:** Surgical Clinics Not Elsewhere Classified includes surgical specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.2.1. through C2.2.2.14.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.3. Obstetrical and Gynecological Care BC

**FUNCTION:** Obstetrical and Gynecological (Ob-Gyn) Care provides diagnostic services, care, treatment, minor surgical procedures, and proper medical disposition of inpatients and outpatients referred to Ob-Gyn clinics; provides follow-up care for selected post-operative patients; provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of diseases; and provides clinical and consultation services, medical care evaluation, professional training of assigned
personnel, preparation and submission of reports, and maintenance of medical records. The organization of ob-gyn care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the Family Planning Clinic (BCA) subaccount.

COSTS: The Obstetrical and Gynecological Care shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs C2.2.3.1. through C2.2.3.6. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Family Planning Clinic (BCA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Visit.

C2.2.3.1. Family Planning Clinic BCA

FUNCTION: The Family Planning Clinic plans and conducts individual and group conferences for patients and families; provides counseling and education for the promotion and maintenance of health; identifies healthcare services, agencies, and resources available to the family, and makes necessary referrals; and performs those functions described in paragraph C2.2.3., "Obstetrical and Gynecological Care," as appropriate.

COSTS: The Family Planning Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic. If this work center is not established separately, family planning expenses shall be charged to the work center performing the function.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.2.3.2.  Gynecology Clinic  

FUNCTION:  The Gynecology Clinic examines, diagnoses, and treats diseases and injuries of the female reproductive system; performs such procedures as diagnostic suction curettages, culdoscopies, cryosurgery, tubal cautery, and insertion of intrauterine devices; and performs those functions described in paragraph C2.2.3., "Obstetrical and Gynecological Care," as appropriate.

COSTS:  The Gynecology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Gynecology Clinic activities.

SERVICE UNIT:  Visit.

ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.3.3.  Obstetrics Clinic  

FUNCTION:  The Obstetrics Clinic examines, diagnoses, and treats obstetrical patients; provides conferences for patients; and performs those functions described in paragraph C2.2.3., "Obstetrical and Gynecological Care," as appropriate.

COSTS:  The Obstetrics Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Obstetrics Clinic activities.

SERVICE UNIT:  Visit.

ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.3.4.  Breast Care Clinic  

FUNCTION:  The Breast Care Clinic offers beneficiaries direct access for asymptomatic screening, problem solving, and routine breast cancer follow-up; examines, diagnoses, and treats diseases of the breast; provides counseling about breast
diseases and education on self-examination; makes referrals to other health professionals; and performs those functions described in paragraph C2.2.3., "Obstetrical and Gynecological Care," as appropriate. This account includes mobile educational units providing breast health screening and education.

**COSTS:** The Breast Care Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Breast Care Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.3.5. **Cost Pool** BCX

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.3.6. **Obstetrical and Gynecological Care Not Elsewhere Classified** BCZ

**FUNCTION:** Obstetrical and Gynecological Care Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.3.1. through C2.2.3.5.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.
ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.4. Pediatric Care BD

FUNCTION: Pediatric Care provides diagnostic services, care, treatment, and proper medical disposition of inpatients and outpatients referred to pediatric care clinics; provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of disease; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. The organization of pediatric care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the Pediatric Clinic (BDA) subaccount.

COSTS: The Pediatric Care shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs C2.2.4.1. through C2.2.4.5. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Pediatric Clinic (BDA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Visit.

C2.2.4.1. Pediatric Clinic BDA

FUNCTION: The Pediatric Clinic examines, diagnoses, and treats diseases and injuries of infants and children; implements a plan of care for children with minor illnesses, accidents, and developmental problems; assists and participates in programs
for parent and child education on disease and accident prevention, nutrition, and family relationships; and performs those functions described in paragraph C2.2.4., "Pediatric Care," as appropriate.

**COSTS:** The Pediatric Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Pediatric Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.4.2. Adolescent Clinic BDB

**FUNCTION:** The Adolescent Clinic examines, diagnoses, and treats diseases and injuries of adolescents; and performs those functions described in paragraph C2.2.4., "Pediatric Care," as appropriate.

**COSTS:** The Adolescent Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Adolescent Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.4.3. Well-Baby Clinic BDC

**FUNCTION:** The Well-Baby Clinic examines, diagnoses, and refers for treatment newborn patients; assists and participates in programs for parent and child education and counseling in child rearing, healthcare practices, growth and development, disease and accident prevention, nutrition, and family relationships; and performs those functions described in paragraph C2.2.4., "Pediatric Care," as appropriate.
COSTS: The Well-Baby Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Well-Baby Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.4.4. Cost Pool BDX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.4.5. Pediatric Care Not Elsewhere Classified BDZ

FUNCTION: Pediatric Care Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.4.1. through C2.2.4.4.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.2.5. **Orthopedic Care**

**FUNCTION:** Orthopedic Care provides diagnostic services, care, treatment, minor surgical procedures, and proper medical disposition of inpatients and outpatients referred to orthopedic clinics; provides follow-up care for selected post-operative ambulatory patients; provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of disease; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. The organization of orthopedic care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the Orthopedic Clinic (BEA) subaccount.

**COSTS:** The Orthopedic Care shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs C2.2.5.1. through C2.2.5.8. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Orthopedic Clinic (BEA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Visit.

C2.2.5.1. **Orthopedic Clinic**

**FUNCTION:** The Orthopedic Clinic examines, diagnoses, and treats diseases, injuries, and abnormalities of the musculoskeletal system; and performs those functions described in paragraph C2.2.5., "Orthopedic Care," as appropriate.

**COSTS:** The Orthopedic Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Orthopedic Clinic activities.
SERVICE UNIT:  Visit.

ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.5.2.  Cast Clinic  BEB

FUNCTION:  The Cast Clinic applies and removes casts, splints, and traction in connection with orthopedic treatment and performs those functions described in paragraph C2.2.5., "Orthopedic Care," as appropriate.

COSTS:  The Cast Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Cast Clinic activities.

SERVICE UNIT:  Visit.

ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.5.3.  Hand Surgery Clinic  BEC

FUNCTION:  The Hand Surgery clinic examines, diagnoses, and surgically treats diseases and injuries of the hand; and performs those functions described in paragraph C2.2.5., "Orthopedic Care," and paragraph C2.2.2., "Surgical Care," as appropriate.

COSTS:  The Hand Surgery Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Hand Surgery Clinic activities.

SERVICE UNIT:  Visit.

ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.5.4.  Inactive  BED

C2.2.5.5.  Orthotic Laboratory  BEE
FUNCTION: The Orthotic Laboratory constructs orthopedic appliances such as braces, casts, splints, supports, and shoes from impressions, forms, molds, and other specifications; measures, assembles, fits, and adjusts appliances, prostheses, and shoes to patients; repairs, replaces, and refits worn or broken appliances; and performs those functions described in paragraph C2.2.5., "Orthopedic Care," as appropriate.

COSTS: The Orthotic Laboratory work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Orthotic Laboratory Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.5.6. Podiatry Clinic BEF

FUNCTION: The Podiatry Clinic examines, diagnoses, and treats patients with disorders, diseases, and injuries to the foot or adjunctive tissue; and performs those functions described in paragraph C2.2.5., "Orthopedic Care," as appropriate.

COSTS: The Podiatry Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Podiatry Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.5.7. Cost Pool BEX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.
COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.5.8. Orthopedic Care Not Elsewhere Classified BEZ

FUNCTION: Orthopedic Care Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.5.1. through C2.2.5.7.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.6. Psychiatric and Mental Health Care BF

FUNCTION: Psychiatric and Mental Health Care provides diagnostic services, mental health consultation, care, treatment, and proper medical disposition of inpatients and outpatients referred to psychiatric and mental health clinics; provides a comprehensive plan of care for patients, including monitoring and maintenance of their state of health, individual and group counseling and guidance testing, psychiatric evaluation, health education, rehabilitation, and prevention of disease; and provides clinical and consultation services, medical care and evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. The organization of psychiatric and mental health care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do
not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the Psychiatric Clinic (BFA) subaccount.

**COSTS:** The Psychiatric and Mental Health Care shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs C2.2.6.1. through C2.2.6.8. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Psychiatry Clinic (BFA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Visit.

C2.2.6.1. Psychiatry Clinic BFA

**FUNCTION:** The Psychiatry Clinic provides and coordinates psychiatric and medical services relative to the examination, consultation, diagnosis, treatment, and proper disposition of patients who require psychiatric care; conducts educational discussions with patients and their relatives to secure cooperation in the care and treatment of psychiatric disorders and in the prevention of recurrences; maintains records on observations, evaluations, and treatments, and provides both individual and group therapy; and performs those functions described in paragraph C2.2.6., "Psychiatric and Mental Health Care," as appropriate.

**COSTS:** The Psychiatry Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Psychiatry Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.6.2. Psychology Clinic BFB

**FUNCTION:** The Psychology Clinic provides psychological evaluations; administers psychometric tests and measurements, including tests of intellectual ability, projective
tests, examination of attitudes and aptitudes, and group and individual situational tests; interprets and records the findings of these tests in relation to available psychiatric, social, and education data, and the patient's problems of personality adjustment; conducts individual and group therapy; provides consultative services as requested; and performs those functions described in paragraph C2.2.6., "Psychiatric and Mental Health Care," as appropriate.

COSTS: The Psychology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Psychology Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.6.3. Child Guidance Clinic BFC

FUNCTION: The Child Guidance Clinic provides specialized evaluation counseling and treatment services for preadolescents and their families; evaluative work, and other services, as required; provides limited psychotherapeutic services; and performs those functions described in paragraph C2.2.6., "Psychiatric and Mental Health Care," as appropriate.

COSTS: The Child Guidance Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Child Guidance Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.6.4. Mental Health Clinic BFD

FUNCTION: The Mental Health Clinic provides those functions described in subparagraphs C2.2.6.1. through C2.2.6.3. and C2.2.6.5., when they are not separately established, and performs those functions described in paragraph C2.2.6., "Psychiatric
and Mental Health Care," as appropriate. The Mental Health Clinic is responsible for providing psychiatry, clinical psychology, and clinical social work as necessary to maintain the mental health of active duty military personnel. It provides mental health consultation services to the command including advice on moral and motivation of military personnel; evaluation of command policies' impact on the psychological effectiveness of military personnel; technical advice on developing policies for the selection, utilization, and proper disposition of military personnel; and recommends clearance for separation from military service for those individuals who cannot function adequately because of marital, emotional, or behavioral factors. It provides diagnosis and proper medical disposition of patients; evaluation of medical care; preparation and completeness of medical records and reports; and liaison with civilian mental health agencies.

**COSTS:** The Mental Health Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Mental Health activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.6.5. Social Work Clinic BFE

**FUNCTION:** The Social Work Clinic provides psychosocial and socioeconomic evaluation and consultation; individual and group services, patient care, information, referral, and follow-up services to facilitate medical diagnosis, care, treatment; and proper disposition of patients (inpatient and outpatient) referred to the Social Work Clinic, which includes self-referred patients and those seen automatically on the basis of diagnosis (for example, suspected child abuse or attempted suicide). It provides a comprehensive plan of service to patients and their families including counseling and guidance, therapy, information and referral, and discharge planning; provides clinical and consultative services to patients and families, MTF staff, and the military community; social service delivery evaluation; professional training of assigned and contractually affiliated personnel; prepares and submits reports; maintains medical and social service records; and performs those functions described in paragraph C2.2.6., "Psychiatric and Mental Health Care," as appropriate.
COSTS: The Social Work Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Social Work Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.6.6. Substance Abuse Clinic BFF

FUNCTION: The Substance Abuse Clinic provides diagnostic services, mental health consultation, care, treatment, and proper medical disposition of inpatients and outpatients referred to the Substance Abuse clinic; a comprehensive plan of care for patients, including monitoring and maintenance of their state of health, individual and group counseling and guidance testing, psychiatric evaluation, health education, rehabilitation, and prevention of diseases; and clinical and consultation services, medical care and evaluation, professional training of assigned personnel, preparation and submission of reports, maintenance of medical records, monitors drug and alcohol abuse control; and performs those functions described in paragraph C2.2.6., "Psychiatric and Mental Health Care," as appropriate.

COSTS: The Substance Abuse Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Substance Abuse Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.6.7. Cost Pool BFX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.
COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.6.8. Psychiatric and Mental Health Care Not Elsewhere Classified BFZ

FUNCTION: Psychiatric and Mental Health Care Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.6.1. through C2.2.6.7.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.7. Family Practice Care BG

FUNCTION: Family Practice Care provides comprehensive examination, diagnosis, and treatment of inpatients and outpatients. It assists, provides, and evaluates the care of patients with a healthcare problem including history and physical, assessment and treatment of illnesses, maintenance of chronic diseases, and counseling and teaching. The organization of family practice care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the Family Practice Clinic (BGA) subaccount.

COSTS: The Family Practice Care shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs
C2.2.7.1. through C2.2.7.3. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Family Practice Clinic (BGA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Visit.

C2.2.7.1. Family Practice Clinic BGA

FUNCTION: The Family Practice Clinic provides comprehensive primary medical care, diagnostic services, treatment, and proper medical disposition of inpatients and outpatients referred to the family practice clinic. It provides a comprehensive plan of care for patients including monitoring and maintenance of their state of health, counseling and guidance, health education, rehabilitation and prevention of disease; clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports; and performs those functions described in paragraph C2.2.7., "Family Practice Care," as appropriate.

COSTS: The Family Practice Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Family Practice Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.7.2. Cost Pool BGX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

SERVICE UNIT: Visit.
ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.7.3. Family Practice Care Not Elsewhere Classified BGZ

FUNCTION: Family Practice Care Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in paragraphs C2.2.7.1. through C2.2.7.2.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.8. Primary Medical Care BH

FUNCTION: Primary Medical Care includes examination, diagnosis, treatment, health education, counseling, and proper medical disposition of ambulatory patients. The organization of primary medical care function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the Primary Care Clinic (BHA) subaccount.

COSTS: The Primary Medical Care shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs C2.2.8.1. through C2.2.8.11. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Primary Care Clinic (BHA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.
SERVICE UNIT: Visit.

C2.2.8.1. Primary Care Clinic BHA

FUNCTION: Primary Care Clinic examines, diagnoses, and treats ambulatory patients giving continuity and coordination to their total healthcare including referral to other health professionals and admissions to inpatient services while retaining primary responsibility for care of these patients, as appropriate. Primary Care Clinic assesses, provides, and evaluates the care of patients with healthcare problems including history and physical, assessment and treatment of common minor illnesses, maintenance care of patients with chronic diseases, and health counseling and teaching; and performs those functions described in paragraph C2.2.8., "Primary Medical Care," as appropriate. The Primary Care Clinic includes non-specialized clinics such as the general outpatient clinic, walk-in (triage) clinic, acute minor illness clinic, chronic care clinic, dispensaries, general medicine clinic (when used as a primary care clinic), attending surgeon's office, convenience clinics (all types) and military sick call.

COSTS: The Primary Care Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinics, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Primary Care Clinic activities. Expenses for occupational health tests and services provided for civilian employees shall be identified and reported under the Environmental Health Program (FBE) subaccount.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.8.2. Medical Examination Clinic BHB

FUNCTION: The Medical Examination Clinic conducts active duty periodic reenlistment and separation medical exams and non-occupational medical examinations including all school entrance, insurance, premarital, and appropriated and non-appropriated fund occupational categories; processes all administrative work incident to such examinations; collects and labels specimens, requests and evaluates laboratory, X-ray, EKG, and dental reports for patients; takes and records vital signs; refers patients for medical care, as appropriate; and performs those functions described in paragraph C2.2.8., "Primary Medical Care," as appropriate. Air Force facilities perform these functions under the Flight Medicine Clinic (BJA) subaccount.
COSTS: The Medical Examination Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Medical Examination Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.8.3. Optometry Clinic BHC

FUNCTION: The Optometry Clinic examines the eyes, cheeks, and adnexa including refraction and other procedures, prescribes lenses to correct refractive error and improve vision; and refers patients to physicians for diagnosis and treatment of suspected disease. The Optometry Clinic uses drugs to perform certain optometric procedures and provides immediate medical care in the event of adverse reaction.

COSTS: The Optometry Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Optometry Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.8.4. Audiology Clinic BHD

FUNCTION: The Audiology Clinic provides comprehensive audiologic support for active duty and eligible beneficiaries for the determination of etiology, pathology, and magnitude of hearing loss and potential for remediation and rehabilitation; assists in the evaluation of auditory and vestibular systems. Specific services include pure tone threshold audiometry; basic and advanced clinical testing; pediatric evaluations; neonatal hearing testing as part of the early hearing loss identification program; hearing aid evaluation, fittings, and repairs; ear mold fittings; vestibular evaluations, dispensing of hearing protection devices (fitting, education, and motivation); determination of proper referral and disposition. Additional support includes healthcare education and
counseling on hearing; inpatient audiologic evaluations; auditory monitoring of hearing thresholds following medical and surgical intervention; intraoperative monitoring of cranial nerves; assistive listening device guidance; and aural rehabilitation classes.

**COSTS:** The Audiology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Audiology Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.8.5. **Speech Pathology Clinic** BHE

**FUNCTION:** The Speech Pathology Clinic administers medically prescribed therapeutic and rehabilitative services to speech defective patients. Additional activities may include, but are not limited to, the provision of clinical and consultative services.

**COSTS:** The Speech Pathology Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Speech Pathology Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.8.6. **Community Health Clinic** BHF

**FUNCTION:** The Community Health Clinic identifies health needs and implements health services programs based on assessments of the health status of the military community; provides health education and counseling for active duty and retired Service members and their beneficiaries; participates in patient discharge planning; provides health guidance to the installation’s child care centers and preschools; makes home visits to high-risk families for disease prevention and health promotion including newborn, handicapped, and chronic illness visits; coordinates child health services with
area high school nurses; maintains a tuberculosis screening and surveillance program including monitoring of patients on chemoprophylaxis; participates in epidemiological investigations; participates in family advocacy case management with emphasis on prevention and health promotion; provides counseling on child care; participates in management of the wellness and fitness program.

COSTS: The Community Health Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Community Health Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.8.7. Occupational Health Clinic

FUNCTION: The Occupational Health Clinic supports the evaluation of health conditions in potentially health-hazardous job environment especially but not only industrial settings; provides clinical services for non-acute job-related illnesses and injuries that may occur as a result of exposure to work environment; and performs those functions described in paragraph C2.2.8., "Primary Medical Care," as appropriate.

COSTS: The Occupational Health Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Occupational Health Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.8.8. TRICARE Outpatient Clinic

FUNCTION: The TRICARE Outpatient Clinic examines, diagnoses, and treats ambulatory patients; assesses, provides, and evaluates the care of patients with healthcare problems including history and physical assessment, and treatment of
common minor illnesses; and performs those functions described in paragraph C2.2.8., "Primary Medical Care," as appropriate. The organization of the TRICARE Outpatient Clinic function varies according to patient load, staffing, and facilities.

The clinic may be staffed with military personnel, civilian employees, contractors, or a combination.

NOTE: The publication of the TRICARE final rule ends the demonstration authority of the PRIMUS/NAVCARE clinics and creates regulatory authority for these clinics to be in existence until their authority expires at the time of implementation of TRICARE in the region or on October 1, 1997, whichever was later. Health Affairs sent a policy memorandum to the Services on January 4, 1996, accelerating the expiration of the PRIMUS/NAVCARE authority to occur at the time of implementation of TRICARE. The Government will operate these facilities, provide healthcare services, credential providers, and be liable for the care provided. The clinics will be staffed with military personnel, civilian employees, contractors, or a combination. Access, priority for care, Third Party Collection Program, and cost sharing in these clinics will be the same as in other MTFs. TRICARE Outpatient Clinics will be funded within the MTF budget.

COSTS: The TRICARE Outpatient Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic. When the contract cost includes Ancillary Services (D) and Support Services (E) such as filling prescriptions, X-rays, laboratory services, overhead expenses, and other expenses incurred by the contractor, they shall not be allocated to this subaccount.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3

C2.2.8.9. Immediate Care Clinic BHI

FUNCTION: The Immediate Care Clinic provides reasonable care in determining whether an emergency exists, renders lifesaving first aid, and makes referrals to the nearest facility that has the capability of providing the needed services. At least one physician will be available within 30 minutes or less. Ambulance service is provided at least during normal clinic duty hours and generally 24 hours per day.
COSTS: The Immediate Care Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Immediate Care Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.8.10. Cost Pool BHX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.8.11. Primary Medical Care Not Elsewhere Classified BHZ

FUNCTION: Primary Medical Care Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.8.1. through C2.2.8.10.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.2.9. **Emergency Medical Care**  

**FUNCTION:** Emergency Medical Care provides emergency services, support, and treatment of an emergency nature and refers and admits patients as needed. It also provides various services, evaluations, and training.

**COSTS:** The Emergency Medical Care shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs C2.2.9.1. through C2.2.9.3. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Emergency Medical Clinic (BIA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Visit.

C2.2.9.1. **Emergency Medical Clinic**  

**FUNCTION:** The Emergency Medical Clinic provides emergency care, diagnostic services, treatment, surgical procedures, and proper medical disposition of an emergency nature to patients who present themselves to the service. It refers patients to specialty clinics and admits patients to the MTF, as needed; provides clinical consultation services and professional training of assigned personnel; supports mass casualty and fire drills; and prepares reports.

**COSTS:** The Emergency Medical Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Emergency Medical Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.9.3. Emergency Medical Care Not Elsewhere Classified

FUNCTION: Emergency Medical Care Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.9.1. through C2.2.9.2.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.10. Flight Medicine Care

FUNCTION: Flight Medicine Care provides primary care for all aviation personnel, their dependents, and other authorized personnel; conducts medical examination for all active duty personnel requiring flight physicals; provides specialized aviation medicine, education, and staff advice to the installation and geographical area; participates in the aviation safety and accident investigation program; and ensures accomplishment of proper administrative actions involving change in flying status for
medical reasons. The Air Force performs routine periodic physicals in the Flight Medicine Clinic.

**COSTS:** The Flight Medicine Care shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs C2.2.10.1. through C2.2.10.3. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Flight Medicine Clinic (BJA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Visit.

**C2.2.10.1. Flight Medicine Clinic BJA**

**FUNCTION:** The Flight Medicine Clinic provides diagnostic services, care, and proper medical disposition of all aviation personnel, their dependents, and other authorized personnel; conducts medical examinations for all flying personnel, missile duty personnel, air traffic controllers, physiological training unit personnel, pilot and navigator training applicants, and applicants for Federal Aviation Administration (FAA) certification (classes 2 and 3); provides specialized aviation medicine to the installation and geographical area; participates in the aviation safety and accident investigation programs; provides aeromedical staff advice, aeromedical education; and ensures accomplishment of proper administrative actions in all cases involving change in flying status for medical reasons.

**COSTS:** The Flight Medicine Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Flight Medicine activities. It excludes the cost of organizational equipment, such as flight clothing for physicians, nurses, and described technicians; travel to support proficiency flying; accident prevention and investigation; and repair, maintenance, and operation of field ambulances. The organizational equipment expenses shall be identified and reported in the applicable Readiness (section C2.7.)account.

**SERVICE UNIT:** Visit.
ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.10.2. Cost Pool  BJX

FUNCTION:  Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS:  The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

SERVICE UNIT:  Visit.

ASSIGNMENT PROCEDURE:  Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload.  Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.10.3. Flight Medicine Care Not Elsewhere Classified  BJZ

FUNCTION:  Flight Medicine Care Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.10.1. through C2.2.10.2.

COSTS:  Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

SERVICE UNIT:  Visit.

ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.11. Underseas Medicine Care  BK

FUNCTION:  Underseas Medicine Care provides primary care for all ambulatory submarine and diving personnel; conducts medical examinations of submarine and diving personnel and for occupational exposure to ionizing and non-ionizing radiation; coordinates studies in support of underseas medicine; monitors medical boards
ensuring proper disposition of personnel; and ensures accomplishment of proper administrative actions in all cases involving changes in rating for medical reasons.

**COSTS:** The Underseas MedicineCare shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs C2.2.11.1. through C2.2.11.3. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Underseas Medicine Clinic (BKA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Visit.

C2.2.11.1. **Underseas Medicine Clinic** BKA

**FUNCTION:** The Underseas Medicine Clinic provides diagnostic services, care, treatment, and proper medical disposition of ambulatory submarine and diving personnel; conducts medical examinations of submarine and diving personnel for occupational radiographic, laboratory, pulmonary function, audiometric, and ophthalmologic studies in support of undersea medicine; monitors results of medical boards to ensure that timely and accurate qualification or disqualification procedures are carried out in regard to submarine and diving personnel and occupational radiation workers; provides undersea medical staff advice and education; acts as a consultant for the management of diving and hyperbaric casualties, disease and cases that may be amenable to hyperbaric oxygenation treatment; and ensures accomplishment of rating for medical reasons.

**COSTS:** The Underseas Medicine Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Underseas Clinic activities.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.2.11.2. Cost Pool  

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.11.3. Underseas Medicine Care Not Elsewhere Classified  

**FUNCTION:** Underseas Medicine Care Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.11.1. through C2.2.11.2.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

**SERVICE UNIT:** Visit.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.12. Rehabilitative Ambulatory Services  

**FUNCTION:** Rehabilitative Ambulatory Services performs activities such as direct patient care, testing, evaluation, consultation, counseling, supervision, teaching, administration, research, and community service for inpatients and outpatients. Professionally qualified personnel provide services with periodic reports regarding evaluation and progress being submitted to cognizant physicians. The organization of rehabilitative ambulatory service function varies according to patient load, staffing, and facilities. When subspecialty services are established, they shall provide the related
specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies. If patient loads do not justify establishing any or all of the clinical subspecialties indicated, the functions shall be located and reported in the Physical Therapy Clinic (BLA) subaccount.

COSTS: The Rehabilitative Ambulatory Services shall be a summary account that includes all expenses incurred in operating and maintaining the clinics described in subparagraphs C2.2.12.1. through C2.2.12.5. Clinic expenses shall be collected if the clinic normally operates 16 or more hours per month. Expenses for infrequently operated clinics (less than 16 hours per month) shall be reported in the Physical Therapy Clinic (BLA) subaccount. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Visit.

C2.2.12.1. Physical Therapy Clinic BLA

FUNCTION: The Physical Therapy Clinic develops, coordinates, and uses special knowledge and skills in planning, organizing, and managing programs for the care of inpatients and outpatients whose ability to function is impaired or threatened by disease or injury and incorporates activities such as: direct patient care, evaluation, testing, consultation, counseling, teaching, administration, research, and community services. Physical Therapy primarily serves patients whose actual impairment is related to neuromusculoskeletal, pulmonary, and cardiovascular systems. It evaluates the function and impairment of these systems including testing and evaluating muscle and range of motion; selects and applies therapeutic procedures to maintain, improve, or restore these functions. Therapeutic procedures include therapeutic exercises, application of physical modalities (heat and cold), gait training including prosthetics; training in activities of daily living; and home visits to advise or give therapy. Physical Therapy Clinic provides instructions for special exercise programs related to prepartum and postpartum care, weight reduction, physical reconditioning, and therapeutic pool activities.

COSTS: The Physical Therapy Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Physical Therapy Clinic activities.
SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.12.2. Occupational Therapy Clinic BLB

FUNCTION: The Occupational Therapy Clinic, under medical referral, uses tasks and activities for the remediation and restoration of physical and psychosocial functions, assessment and improvement of daily life skills, health maintenance, and prevention of disability. Occupational Therapy Clinic activities may include, but are not limited to, treatment for sensory integrative dysfunction, evaluation of work adjustment, development of vocational skills, fabrication of orthotic and assistive devices, and rehabilitative counseling with patients and families. Occupational therapy may be extended to provide home visits and consultation services to community agencies supporting the Uniformed Services.

COSTS: The Occupational Therapy Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the clinic, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Occupational Therapy Clinic activities.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.2.12.3. Inactive BLC

C2.2.12.4. Cost Pool BLX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the clinic(s).

SERVICE UNIT: Visit.
ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on workload. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.2.12.5. Rehabilitative Ambulatory Services Not Elsewhere Classified

FUNCTION: Rehabilitative Ambulatory Services Not Elsewhere Classified includes specialties and subspecialties that satisfy the criteria for a work center and are not described in subparagraphs C2.2.12.1. through C2.2.12.4.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the clinic.

SERVICE UNIT: Visit.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

NOTE: MEPRS uses a fourth level B**5 code to identify an Ambulatory Procedure Visit (APV). The B**5 codes are linked to an Ambulatory Procedure Unit (DGA) subaccount. Refer to subparagraph C2.4.7.1. for more details.

C2.3. DENTAL CARE

FUNCTION: Dental Care provides comprehensive dental care in MTFs for active duty members. Subject to the availability of space and facilities and the capabilities of the dental staff care, Dental Care also provides comprehensive dental care for active duty dependents and certain former members. Comprehensive dental care includes emergency dental care worldwide; dental care as a necessary adjunct of medical, surgical, or preventive treatment, worldwide; routine dental care in and out of the United States where adequate civilian facilities are unavailable; diagnostic tests and services; and laboratory and X-ray examinations.

COSTS: The Dental Care functional account shall include all expenses in the following summary accounts: Dental Services and Dental Prosthetics, as outlined in paragraphs C2.3.1. and C2.3.2. For Area Dental Prosthetic Laboratory (Type 1), refer to the FAB subaccount (subparagraph C2.6.1.2.) under Special Programs (F).
SERVICE UNIT: American Dental Association (ADA) weighted procedure or Composite Lab Value (CLV) weighted procedure (refer to Appendix 4 for guidance on weighted procedures).

C2.3.1. Dental Services CA

FUNCTION: Dental Services provides dental care to eligible dental patients.

COSTS: The Dental Services shall be a summary account that includes all expenses incurred in operating and maintaining the function at an installation or a dental command as described in subparagraphs C2.3.1.1. through C2.3.1.3. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: ADA weighted procedure (refer to Appendix 4).

C2.3.1.1. Dental Care CAA

FUNCTION: Dental Care provides oral examination, patient education, diagnosis, treatment, and care including all phases of restorative dentistry, oral surgery, prosthodontics, oral pathology, periodontics, orthodontics, endodontics, oral hygiene, preventive dentistry, and radiodontics to eligible dental patients.

COSTS: The Dental Care work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Dental Care clinic activities.

SERVICE UNIT: ADA weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.3.1.2. Cost Pool CAX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.
COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: ADA weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted procedures performed for each shared work center to the total weighted procedures performed. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.3.1.3. Dental Care Not Elsewhere Classified CAZ

FUNCTION: Dental Care Not Elsewhere Classified includes dental services that satisfy the criteria for a work center and are not described in subparagraphs C2.3.1.1. through C2.3.1.2.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: ADA weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.3.2. Dental Prosthetics CB

FUNCTION: Dental Prosthetics are services required to support the daily practice of dentistry; prepare casts and models; repair dentures; fabricate transitional, temporary, or orthodontic appliances; and finish dentures.

COSTS: The Dental Prosthetics shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in subparagraphs C2.3.2.1. through C2.3.2.3. at an installation or a dental command. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: CLV weighted procedure (refer to Appendix 4).
C2.3.2.1. Dental Laboratory CBA

FUNCTION: Dental Laboratory is required for the support of a comprehensive dental practice at a specific facility and is essential to the daily practice of dentistry. Equipment and dental technician availability vary, but are in place to prepare casts and models; repair dentures; fabricate transitional, temporary, or orthodontic appliances; finish dentures; stain and glaze porcelain restoration; and polish metal and metal ceramic restoration.

COSTS: The Dental Laboratory work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Dental Laboratory activities.

SERVICE UNIT: CLV weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.3.2.2. Cost Pool CBX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: CLV weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted procedures performed for each shared work center to the total weighted procedures performed. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.
FUNCTION: Dental Prosthetics Not Elsewhere Classified includes dental prosthetics services that satisfy the criteria for a work center and are not described in subparagraphs C2.3.2.1. through C2.3.2.2.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: CLV weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.4. ANCILLARY SERVICES

FUNCTION: Ancillary Services are those functions that participate in the care of patients principally by assisting and augmenting the attending physicians, dentists, and non-physician privileged providers in diagnosing and treating human ills. Ancillary Services generally do not (although under certain circumstances may) have primary responsibility for the management of patients. Rather, patient services are provided on the orders of cognizant physicians, dentists, and non-physician privileged providers. Ancillary Services comprise and apply various forms of therapy that are frequently administered through intricate techniques and require competent, expert, and qualified specialists and technical staff. In accomplishing the mission, the highest professional standards are maintained. Every effort is made to retain optimal quality of healthcare support. Standards for the delivery of healthcare are state-of-the-art and conform to requirements set by the generally accepted standards of hospital operations as practiced in the United States. Proper supervision and control are exercised over assigned areas of responsibility. The continuing education and training of professional and paraprofessional medical personnel are promoted. Participation in staff conferences and provision of consultant services are ensured. The formulation of clinical policies and standards is maintained. Collaboration between clinical and administrative services is promoted to further patient comfort, welfare, speedy recovery, and proper disposition. Depending on the size and organizational complexity of the MTF, Ancillary Services functions may include: conducting approved residency training programs in accordance with the requirements of the Council on Medical Education of the American Medical Association or other accrediting bodies; conducting, as directed,
orientation, indoctrination, observer, refresher, and familiarization training for interns, externs, medical students from affiliated medical schools, clinical clerks, and others; conferring with professional consultants and initiating, conducting, and participating in, as appropriate and authorized, clinical or research studies to enhance professional growth and development.

COSTS: The Ancillary Services functional account shall include all expenses in the following summary accounts: Pharmacy Services, Pathology, Radiology, Special Procedure Services, Central Sterile Supply and Materiel Service, Surgical Services, Ambulatory Procedures, Rehabilitative Services, Nuclear Medicine, and Intensive Care, as outlined in paragraphs C2.4.1. through C2.4.10. When MTF resources provide an ancillary service for jointly operated facilities, non-personnel expenses shall be prorated based on workload performed, and personnel expenses shall be prorated on time spent in each work center or function. When an ancillary service is purchased by the MTF, the expense may be assigned directly to the work center subaccount that requested the service or to the ancillary work center subaccount that performs the service in the MTF. Ancillary expenses are assigned according to the assignment procedures governing Ancillary Services (D) intermediate accounts. The order of accounts in this section is different from the order of expense allocation. Refer to Table C3.T3. for the alignment of intermediate operating expense accounts.

SERVICE UNIT: Each summary and subaccount has a discrete unit of service that is not common among all accounts. In no instance should a visit be recorded as a workload indicator in any of the Ancillary Services subaccounts when the patient is seen solely for the purpose of having a procedure performed as defined under "occasion of service" in Appendix 2. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.1. Pharmacy Services DA

FUNCTION: Pharmacy Services plans, supervises, and is accountable for all pharmaceuticals, including intravenous solutions, and all pharmaceutical activities of the MTF.
COSTS: The Pharmacy Services shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this subsection. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Weighted procedure (refer to Appendix 4). Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.1.1. Pharmacy DAA

FUNCTION: Pharmacy procures, preserves, stores, compounds, manufactures, packages, controls, assays, dispenses, and distributes medications (including intravenous solutions) for inpatients and outpatients. It also plans and technically supervises all pharmaceutical activities of the MTF; advises and makes recommendations on policies, standards, and practices; informs professional personnel of new medicinal and biological preparation; and establishes safeguards for storing and issuing poisons, narcotics, and alcoholic drugs. Other pharmacy services include: maintaining separate stocks of commonly used items in designated areas; developing and maintaining formularies and patient drug profiles; adding drugs to intravenous solutions; determining incompatible drug combinations; administering unit dose drug combinations; administering unit dose drug distribution system and stocking floor or ward drugs and satellite pharmacies.

COSTS: The Pharmacy work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Pharmacy activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).
C2.4.1.2. Cost Pool DAX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted procedures performed for each shared work center to the total weighted procedures performed. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.4.1.3. Pharmacy Not Elsewhere Classified DAZ

FUNCTION: Pharmacy Not Elsewhere Classified includes pharmacy services that satisfy the criteria for a work center and are not described in subparagraphs C2.4.1.1. through C2.4.1.2.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed.

C2.4.2. Pathology DB

FUNCTION: Pathology includes the functions organized under the designated work centers described in subparagraphs C2.4.2.1. through C2.4.2.8.
**COSTS:** Pathology shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this subsection. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4). Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.2.1. **Clinical Pathology**  

**FUNCTION:** Clinical Pathology operates the clinical laboratories and conducts studies, investigations, analyses, and examinations, including diagnostic and routine tests and systems. Additional activities may include, but are not limited to, transportation of specimens from the nursing floors and surgical suites (only credited when performed by clinical pathology staff); preparation of samples for testing; and care of laboratory animals and equipment.

**COSTS:** The Clinical Pathology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and identified directly in support of Clinical Pathology. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4).

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.2.2. **Anatomical Pathology**  

**FUNCTION:** Anatomical Pathology conducts the histopathology and cytopathology laboratories; directs studies, examinations, and evaluations including diagnostic and routine procedures; provides referrals and consultations; performs post-mortem examinations; and operates the morgue.
COSTS: The Anatomical Pathology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Anatomical Pathology activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.2.3. Inactive DBC

C2.4.2.4. Cytogenetic Laboratory DBD

FUNCTION: Cytogenetic Laboratory performs cell culture of body fluids (peripheral blood, amniotic fluid, bone marrow, solid tumors, tissues); cell harvest procedures; microscopic chromosome analysis; as well as C-banding, silver staining, and fluorescent in situ hybridization.

COSTS: The Cytogenetic Laboratory work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Cytogenetic Laboratory activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.2.5. Molecular Genetic Laboratory DBE

FUNCTION: The Molecular Genetic Laboratory extracts dioxyribonucleic acid
(DNA) from body fluids and analyzes the DNA by a variety of specialized procedures including polymerase chain reaction (PCR), southern blotting, single strand conformational polymorphism (SSCP), and DNA sequencing to diagnose hereditary genetic disease.

**COSTS:** The Molecular Genetic Laboratory work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Molecular Genetic Laboratory. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4).

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.2.6. Biochemical Genetic Laboratory

**FUNCTION:** Biochemical Genetic Laboratory performs analyses on plasma and urine samples to detect the presence of inborn errors of metabolism.

**COSTS:** The Biochemical Genetic Laboratory work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Biochemical Genetic Laboratory. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4).

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).
C2.4.2.7.  Cost Pool

FUNCTION:  Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS:  The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT:  Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE:  Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted procedures performed for each shared work center to the total weighted procedures performed.  Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.4.2.8.  Pathology Not Elsewhere Classified

FUNCTION:  Pathology Not Elsewhere Classified includes pathology services that satisfy the criteria for a work center and are not described in subparagraphs C2.4.2.1. through C2.4.2.7.

COSTS:  Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.  Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT:  Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE:  Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed.

C2.4.3.  Radiology

FUNCTION:  Radiology includes the functions organized under the designated work centers as described in subparagraphs C2.4.3.1. through C2.4.3.4.
COSTS: The Radiology shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this paragraph. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Weighted procedure (refer to Appendix 4). Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.3.1. Diagnostic Radiology DCA

FUNCTION: Diagnostic Radiology provides diagnostic radiologic services to inpatients and outpatients. Activities include, but are not limited to, processing, examining, interpreting, storing, and retrieving radiographs and fluorographs; directing a radiological safety program; and consulting with physicians and patients.

COSTS: The Diagnostic Radiology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Diagnostic Radiology activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.3.2. Inactive DCB
C2.4.3.3. Cost Pool DCX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.
COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted procedures performed for each shared work center to the total weighted procedures performed. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.4.3.4. Radiology Not Elsewhere Classified DCZ

FUNCTION: Radiology Not Elsewhere Classified includes radiology services that satisfy the criteria for a work center and are not described in subparagraphs C2.4.3.1. through C2.4.3.3.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed.

C2.4.4. Special Procedure Services DD

FUNCTION: Special Procedure Services includes the functions organized under the designated work centers as described in subparagraphs C2.4.4.1. through C2.4.4.7.

COSTS: The Special Procedure Services shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this subsection. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.
SERVICE UNIT: Raw or weighted procedures (refer to Appendix 4). Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.4.1. Electrocardiography DDA

FUNCTION: Electrocardiography services include the operations and maintenance of specialized equipment that records electromotive variations in the movements of the heart on an electrocardiograph to facilitate diagnosis of heart disease. Additional activities may include, but are not limited to, wheeling portable equipment to patients' bedsides; explaining test procedures to patients; operating electrocardiograph equipment; and inspecting, testing, and maintaining special equipment.

COSTS: The Electrocardiography work center subaccount shall be charged with all expenses included in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Electrocardiography activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Raw procedure. Each electrocardiogram, vectorcardiogram, phonocardiogram or other similar functional activity counts as one procedure.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of procedures performed for each receiving account to the total procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.4.2. Electroencephalography DDB

FUNCTION: The Electroencephalography services include the operations and maintenance of specialized equipment that records electromotive variations in brain waves on an electroencephalograph for use in diagnosis.

COSTS: The Electroencephalography work center subaccount shall be charged with all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Electroencephalography activities. Total expenses shall ultimately be assigned
through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Raw procedure. Each electroencephalogram other similar functional activity counts as one procedure.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of procedures performed for each receiving account to the total procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.4.3. **Electroneuromyography**

**FUNCTION:** The Electroneuromyography services include the operations and maintenance of specialized equipment that records electrical potential variations in muscles on an electroneuromyograph to facilitate diagnosis of muscular and nervous disorders. Additional activities may include, but are not limited to, nerve conduction velocity testing, wheeling portable equipment to patients' bedsides, explaining test procedures to patients, operating electroneuromyograph equipment, inspecting, testing, and maintaining special equipment.

**COSTS:** The Electroneuromyography work center subaccount shall be charged with all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Electroneuromyography activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Raw procedure. Each electroneuromyogram or other similar functional activity counts as one procedure.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of procedures performed for each receiving account to the total procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).
C2.4.4.4. Pulmonary Function

**FUNCTION:** The Pulmonary Function tests and evaluates the patient’s ability to exchange oxygen and other gases through measurement of inhaled and exhaled gases and analysis of blood. Other activities include initiating, monitoring, and evaluating patient performance, cooperation, and ability during the test procedure.

**COSTS:** The Pulmonary Function work center subaccount shall be charged with all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Pulmonary Function. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4).

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.4.5. Cardiac Catheterization

**FUNCTION:** The Cardiac Catheterization services include the operations and maintenance of specialized equipment that displays and records the condition of the heart and circulatory system. Other activities include explaining test procedures to patients; performing invasive procedures using catheters and other techniques; retrieving and analyzing test results; and inspecting, testing, calibrating, and maintaining special equipment.

**COSTS:** The Cardiac Catheterization work center subaccount shall be charged with all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Cardiac Catheterization. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4).
ASSIGNMENT PROCEDURE:  Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.4.6.  Cost Pool  DDX

FUNCTION:  Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS:  The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT:  Raw or weighted procedures (refer to Appendix 4).

ASSIGNMENT PROCEDURE:  Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of raw or weighted procedures performed for each shared work center to the total raw or weighted procedures performed. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.4.4.7.  Special Procedure Services Not Elsewhere Classified  DDZ

FUNCTION:  Special Procedure Services Not Elsewhere Classified includes special procedure services that satisfy the criteria for a work center and are not described in subparagraphs C2.4.4.1. through C2.4.4.6.

COSTS:  Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT:  Raw or weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE:  Total expenses shall be assigned based on the ratio of raw or weighted procedures performed for each receiving account to the total raw or weighted procedures performed.
C2.4.5.  Central Sterile Supply and Materiel Service

FUNCTION:  Central Sterile Supply and Materiel Service include the functions organized under the work centers described in subparagraphs C2.4.5.1. through C2.4.5.4. Each work center subaccount shall be directly charged with the expenses incurred in performing its particular functions and activities. When the two work centers are organized as one, two separate service units must be applied and counted to correctly measure the quantity of work performed and assign expenses.

COSTS:  The Central Sterile Supply and Materiel Service shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this subsection. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT:  Hours of service or cost of supplies and minor plant equipment issued.

C2.4.5.1.  Central Sterile Supply

FUNCTION:  Central Sterile Supply prepares, maintains, and issues medical and surgical sterile supplies, packs, trays, gloves, syringes, needles (non-disposable), equipment, instruments, and solutions to surgical and delivery suites, emergency rooms, dental activities, nursing units, and clinics for the treatment of inpatients and outpatients and receives used and outdated materiel therefrom. Additional activities may include, but are not limited to, preparing sterile irrigating solutions; collecting, assembling, sterilizing, and redistributing reusable items; and cleaning, assembling, maintaining, and issuing portable apparatus.

COSTS:  The Central Sterile Supply work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Central Sterile Supply activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT:  Hours of service.

ASSIGNMENT PROCEDURE:  Total expenses shall be assigned based on the ratio
of hours of service rendered to each receiving account to the total hours of service rendered. Expenses for supplies and equipment not maintained as shelf stock shall be assigned directly to the receiving account.

C2.4.5.2. Central Materiel Service DEB

FUNCTION: Central Materiel Service procures, processes, inspects, stores, and issues or delivers pre-sterilized, disposable supplies and other sterile or non-sterile supplies (such as bandages and tapes) to services, wards, and clinics.

COSTS: The Central Materiel Service work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Central Materiel Service activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Cost of supplies and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of expenses incurred by each receiving account to the total expenses of this work center. Expenses for supplies and equipment not maintained, as shelf stock shall be assigned directly to the receiving account.

C2.4.5.3. Cost Pool DEX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Hours of service or cost of supplies and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on like service units. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3. Expenses for supplies and equipment not
maintained, as shelf stock shall be assigned directly to the receiving account.

C2.4.5.4. **Central Sterile Supply and Material Service Not Elsewhere Classified**

**FUNCTION:** Central Sterile Supply and Material Service Not Elsewhere Classified includes the expenses of these services that satisfy the criteria for a work center and are not described in subparagraphs C2.4.5.1. through C2.4.5.3.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Hours of service or cost of supplies and minor plant equipment issued.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of hours of service rendered or expenses incurred for each receiving account to the total hours of service rendered or expenses incurred. Expenses for supplies and equipment not maintained, as shelf stock shall be assigned directly to the receiving account.

C2.4.6. **Surgical Services**

**FUNCTION:** Surgical Services includes the functions organized under the designated work centers described in subparagraphs C2.4.6.1. through C2.4.6.5. Each work center subaccount shall be specifically charged with the expenses incurred in performing its particular functions and activities.

**COSTS:** The Surgical Services shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this subsection. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Minutes of service. Ancillary services performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).
C2.4.6.1. **Anesthesiology**

**FUNCTION:** Anesthesiology determines, in consultation with the operating surgeon, the type of anesthetic to be used; administers anesthetics; maintains complete records of each anesthetic administered; provides consultative services and evaluations; maintains resuscitative equipment; provides training programs in resuscitation; supervises the oxygen therapy program; and provides pre-operative and post-operative interviews and supervises recovery of patients in the post-anesthesia care unit.

**COSTS:** The Anesthesiology work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Anesthesiology activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Anesthesia minutes of service. Raw count is the number of patients.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of minutes of service performed for each receiving account to the total minutes of service performed. Ancillary services performed in support of Special Programs (F), particularly the Clinical Investigation Program (FAH), must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.6.2. **Surgical Suite**

**FUNCTION:** Surgical Suite assists in pre-operative preparation of the patient; transportation of the patient to and from the surgical suite; ensures maintenance, cleanliness, and care of the surgical suite; provides general assistance during all surgical procedures; and provides special instruments, devices, and equipment, as required by the surgical specialties and subspecialties.

**COSTS:** The Surgical Suite work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Surgical Suite activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.
SERVICE UNIT: Surgical suite minutes of service. Raw count is the number of patients.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of minutes of service performed for each receiving account to the total minutes of service performed. Ancillary services performed in support of Special Programs (F), particularly the Clinical Investigation Program (FAH), must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.6.3. Post-Anesthesia Care Unit DFC

FUNCTION: Post-Anesthesia Care Unit provides post-anesthesia care to the patient; records unfavorable sequelae; advises and consults with the surgical staff; and monitors the patient until free from anesthetic sequelae.

COSTS: The Post-Anesthesia Care Unit work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Post-Anesthesia Care Unit activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Post-Anesthesia care unit minutes of service. Raw count is the number of patients.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of minutes of service performed for each receiving account to the total minutes of service performed. Ancillary services performed in support of Special Programs (F), particularly the Clinical Investigation Program (FAH), must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.6.4. Cost Pool DFX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).
SERVICE UNIT: Minutes of service.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of minutes of service performed for each shared work center to the total minutes of service performed. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.4.6.5. Surgical Services Not Elsewhere Classified DFZ

FUNCTION: Surgical Services Not Elsewhere Classified includes the expenses of surgical services that satisfy the criteria for a work center and are not described in subparagraphs C2.4.6.1. through C2.4.6.4.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT: Minutes of service.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of minutes of service performed for each receiving account to the total minutes of service performed.

C2.4.7. Same Day Services DG

FUNCTION: Same Day Services include the functions organized under the designated work centers described in subparagraphs C2.4.7.1. through C2.4.7.7. Each work center subaccount shall be specifically charged with the expenses incurred in performing its particular functions and activities.

COSTS: The Same Day Services shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this subsection. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Minutes of service.
C2.4.7.1. **Ambulatory Procedure Unit (APU)**

**FUNCTION:** The Ambulatory Procedure Unit (APU) provides pre-procedure and post-procedure care, observation, and assistance for patients requiring short-term care of less than 24 hours. Same Day Surgeries (SDS) or also known as Ambulatory Procedure Visits (APVs) are performed in a specialized area such as an APU, surgical suite, or extended care area. Refer to DoD Instruction 6025.8 (reference (c)) for further guidance. An APU is a location where the staff provides a centrally managed and coordinated program of nursing assessment and care planning; hospital or unit orientation; pre-procedure and discharge teaching; post-procedure monitoring; clinical and administrative interviews; initiation of procedural records and physician orders; and other functions, as appropriate. Therapies and functions include: nursing assessment; case management; pre-operative teaching; providing necessary written instructions to the patient by registered nurses; parenteral fluid support; administering pre-procedure and post-procedure medications; discharge teaching; obtaining ordered pre-operative laboratory tests and radiology results; and scheduling patients for arrival time for surgery.

**NOTE:** MEPRS uses a fourth level B**5** code to identify an APV. The B**5** codes are linked to an APU (DGA) subaccount. The "5" in the fourth position indicates an APV performed in the APU, and the "**" coding indicates the clinical service performing the APV. For example, an APV performed by a Dermatology Clinic (BAP) provider will be recorded as BE5.

**COSTS:** The APU work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of APU activities. Total expenses shall ultimately be assigned through an expense allocation process to a B**5** account associated with an Ambulatory Care (B) final operating account.

**SERVICE UNIT:** Minutes of service. Raw count is the number of patients.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of minutes of service performed for each receiving account to the total minutes of service performed.
C2.4.7.2.  Hemodialysis  DGB

FUNCTION:  Hemodialysis is the purification of the patient's blood through use of an artificial kidney machine or similar device. Specially trained personnel operate, maintain, and monitor the hemodialysis equipment and other specialized support equipment for patients who are undergoing hemodialysis treatment in the unit.

COSTS:  The Hemodialysis work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Hemodialysis activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT:  Minutes of service.

ASSIGNMENT PROCEDURE:  Total expenses shall be assigned based on the ratio of minutes of service performed for each receiving account to the total minutes of service performed.

C2.4.7.3.  Inactive  DGC

C2.4.7.4.  Peritoneal Dialysis  DGD

FUNCTION:  Peritoneal Dialysis is purification of the patient's blood using the patient's own peritoneal membrane, located in the abdomen, as the filter to remove excess water and toxins. Specially trained personnel teach all patients or family members through an intense training program how to perform these same functions in the home setting. After training is completed, patients are followed routinely and emergently for clinic visits, re-training, infections, and other medical problems. Based on the dialysis prescription by the nephrologist, certified nursing personnel working in this area operate, maintain, and monitor various specialized equipment depending on which type of peritoneal dialysis has been prescribed for each patient.

COSTS:  The Peritoneal Dialysis work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Peritoneal Dialysis activities. Home patient peritoneal dialysis supplies are funded in accordance with Medicare laws and individual secondary insurance policies. Total
expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Minutes of service.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of minutes of service performed for each receiving account to the total minutes of service performed.

C2.4.7.5. Ambulatory Nursing Services

**FUNCTION:** Ambulatory Nursing Services provides a centralized program of nursing assessment and care for outpatients. Therapies include: teaching; short-term observation; medication and fluid administration (such as intravenous (I.V.) antibiotic administration for ambulatory clinics); treatment intervention (chemotherapy); and nursing assessment. Ambulatory Nursing Services also prepares necessary records to document care provided; coordinates with various clinics, services, designated wards, third-party reimbursement coordinator, and admissions and discharge staff for pre-admission and pre-procedure processing. The Ambulatory Nursing Services work center may also designate beds for observation services that are necessary to evaluate an outpatient's condition or determine the need for a possible admission to the hospital as an inpatient. When pre-procedure processing is not performed by the APU, the DGE workcenter shall provide the services and coordinate with the clinic or APU for processing.

**COSTS:** The Ambulatory Nursing Services work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Ambulatory Nursing Services activities. When performing services in support of the APU, total expenses shall ultimately be assigned through an expense allocation process to a B**5** account associated with an Ambulatory Care (B) final operating account. Otherwise, total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Minutes of service (not multiplied by the number of staff). Raw count is the number of patients.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio
of minutes of service performed for each receiving account to the total minutes of service performed.

C2.4.7.6.  Cost Pool  DGX

FUNCTION:  Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS:  The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT:  Minutes of service.

ASSIGNMENT PROCEDURE:  Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of minutes of service performed for each shared work center to the total minutes of service performed.  Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.4.7.7.  Ambulatory Procedures Not Elsewhere Classified  DGZ

FUNCTION:  Ambulatory Procedures Not Elsewhere Classified includes the expenses of ambulatory procedures that satisfy the criteria for a work center and are not described in paragraphs C2.4.7.1. through C2.4.7.6.

COSTS:  Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.  When performing services in support of the APU, total expenses shall ultimately be assigned through an expense allocation process to a B**5 account associated with an Ambulatory Care (B) final operating account.  Otherwise, total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

SERVICE UNIT:  Minutes of service.

ASSIGNMENT PROCEDURE:  Total expenses shall be assigned based on the ratio of minutes of service performed for each receiving account to the total minutes of service performed.
C2.4.8. **Rehabilitative Services**

**FUNCTION:** Rehabilitative Services include direct patient care, testing evaluation, consultation, counseling, supervision, teaching, administration, research, and community service for inpatients and outpatients. Professionally qualified personnel provide these services and report periodically on the patient's evaluation and progress to the cognizant physician(s).

**COSTS:** The Rehabilitative Services shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this subsection. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4). Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.8.1. **Inhalation and Respiratory Therapy**

**FUNCTION:** Inhalation and Respiratory Therapy administers oxygen, humidification, aerosol, and certain potent drugs through inhalation or positive pressure and provides other forms of rehabilitative therapy including initiating, monitoring, and evaluating patient performance and reactions to therapy and performing blood gas analysis.

**COSTS:** The Inhalation and Respiratory Therapy work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Inhalation and Respiratory Therapy activities. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4).

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).
C2.4.8.2. Cost Pool DHX

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4).

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted procedures performed for each shared work center to the total weighted procedures performed. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.4.8.3. Rehabilitative Services Not Elsewhere Classified DHZ

**FUNCTION:** Rehabilitative Services Not Elsewhere Classified includes the expenses of rehabilitative services that satisfy the criteria for a work center and are not described in paragraphs C2.4.8.1. through C2.4.8.2.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function. Total expenses shall ultimately be assigned through an expense allocation process to other ancillary services and to the final operating expense accounts.

**SERVICE UNIT:** Weighted procedure (refer to Appendix 4).

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed.

C2.4.9. Nuclear Medicine DI

**FUNCTION:** Nuclear Medicine services include interpreting nuclear medicine studies and performing treatment in conformance with licensure regulations.
COSTS: The Nuclear Medicine shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this paragraph. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT: Weighted procedure (refer to Appendix 4). Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.9.1. Nuclear Medicine Clinic

FUNCTION: The Nuclear Medicine Clinic provides diagnostic nuclear medicine studies, interprets such studies, and performs therapeutic nuclear medicine treatment through the use of injectable or ingestible radioactive isotopes in conformance with licensure regulations. Functions and activities of the work center include, but are not limited to, performing clinical investigative studies, providing whole blood counting, evaluating patients suspected of being contaminated with gamma-emitting radio nuclides, consulting with patients and attending physicians, and maintaining radioactive waste disposal and storage of radioactive materials.

COSTS: The Nuclear Medicine Clinic work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Nuclear Medicine Clinic activities. Total expenses shall ultimately be assigned through an expense allocation process to the final operating expense accounts.

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed. Ancillary procedures performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.9.2. Cost Pool

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.
COSTS:  The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT:  Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE:  Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted procedures performed for each shared work center to the total weighted procedures performed.  Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.4.9.3.  Nuclear Medicine Not Elsewhere Classified  DIZ

FUNCTION:  Nuclear Medicine Not Elsewhere Classified includes the expenses of nuclear medicine services that satisfy the criteria for a work center and are not described in paragraphs C2.4.9.1. through C2.4.9.2.

COSTS:  Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.  Total expenses shall ultimately be assigned through an expense allocation process to the final operating expense accounts.

SERVICE UNIT:  Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE:  Total expenses shall be assigned based on the ratio of weighted procedures performed for each receiving account to the total weighted procedures performed.

C2.4.10.  Intensive Care Units  DJ

FUNCTION:  Intensive Care Units (ICUs) are staffed with specially trained personnel and contain monitoring equipment and other specialized support equipment for treating patients who require intensified, comprehensive observation and care because of shock, trauma, or other life-threatening conditions.  The organization of the ICUs function may vary according to patient load, staffing, and facilities.  When subspecialty services are established, they shall provide the related specialized techniques and practices using all the available modern diagnostic procedures, studies, and therapies.  If patient loads do not justify establishing any or all of the clinical
subspecialties indicated, the function shall be located and reported in the Medical Intensive Care Unit (DJA) subaccount. The ICUs include the functions as described in subparagraphs C2.4.10.1. through C2.4.10.7.

COSTS: The Intensive Care shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in this section. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function. The attending physician's time and expenses are charged directly to the referring clinical service.

NOTE: The DJ MEPRS codes are associated to "A" level ICU codes (not MEPRS codes) in the Composite Healthcare System (CHCS) as follows:

<table>
<thead>
<tr>
<th>DJ** MEPRS Code</th>
<th>A Level ICU Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>DJAA</td>
<td>AAHA</td>
</tr>
<tr>
<td>DJBA</td>
<td>ABCA</td>
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<tr>
<td>DJCA</td>
<td>AACA</td>
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<td>DJDA</td>
<td>ADCA</td>
</tr>
<tr>
<td>DJEA</td>
<td>ADEA</td>
</tr>
</tbody>
</table>

The Worldwide Workload Report (WWR) and the Standard Inpatient Data Record (SIDR) report admissions, dispositions, bed days, and live births by the "A" level codes. The Medical Expense and Performance Report (MEPR) report ICU hours of service by the referring MEPRS code.

SERVICE UNIT: Hours of service.

C2.4.10.1. Medical Intensive Care Unit DJA

FUNCTION: The Medical Intensive Care Unit is staffed with specially trained personnel and contains monitoring equipment and other specialized support equipment for treating patients (not to include coronary care patients) who require intensified, comprehensive observation and care because of shock, acute, or other life-threatening medical conditions. The Medical ICU also performs those functions described in paragraph C2.1.1., "Medical Care," as appropriate.

COSTS: The Medical Intensive Care Unit work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Intensive Care Unit activities. Total expenses shall ultimately be assigned
through an expense allocation process to the final operating expense accounts.

SERVICE UNIT: Hours of service.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of hours of service performed for each receiving account to the total hours of service performed. Ancillary services performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.10.2. Surgical Intensive Care Unit DJB

FUNCTION: The Surgical Intensive Care Unit is staffed with specially trained personnel and contains monitoring and other specialized support equipment for treating patients who require intensified, comprehensive observation and care because of a major surgical procedure, pre-operative or post-operative conditions, shock, trauma, or other life-threatening conditions. The Surgical ICU also performs those functions described in paragraph C2.1.2., as appropriate.

COSTS: The Surgical Intensive Care Unit work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Surgical Intensive Care Unit activities. Total expenses shall ultimately be assigned through an expense allocation process to the final operating expense accounts.

SERVICE UNIT: Hours of service.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of hours of service performed for each receiving account to the total hours of service performed. Ancillary services performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.10.3. Coronary Care Unit DJC

FUNCTION: The Coronary Care Unit is staffed with specially trained personnel and equipped with specialized monitoring and support capabilities for treating patients during the acute stages of myocardial infarction and certain other clinical situations involving life-threatening cardiac arrhythmias or conduction disturbances. The primary objectives of coronary care are anticipation, early detection, and prompt progressive treatment of complications of coronary disease, including arrhythmias, cardiogenic shock, cardiac arrest, and cardiac decompensation.
COSTS: The Coronary Care Unit work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of coronary Care Unit activities. Total expenses shall ultimately be assigned through an expense allocation process to the final operating expense accounts.

SERVICE UNIT: Hours of service.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of hours of service performed for each receiving account to the total hours of service performed. Ancillary services performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.10.4. Neonatal Intensive Care Unit DJD

FUNCTION: The Neonatal Intensive Care Unit (NICU) is staffed with specially trained personnel and contains specialized support equipment for treating newborn infants who require intensified, comprehensive observation and care. NICU provides specialized care, treatment, and coordinates healthcare delivery relative to the examination, diagnosis, treatment, and proper disposition of the newborn.

COSTS: The Neonatal Intensive Care Unit work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Neonatal Intensive Care Unit activities. Total expenses shall ultimately be assigned through an expense allocation process to the final operating expense accounts.

SERVICE UNIT: Hours of service.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of hours of service performed for each receiving account to the total hours of service performed. Ancillary services performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.10.5. Pediatric Intensive Care Unit DJE

FUNCTION: The Pediatric Intensive Care Unit is staffed with specially trained personnel and contains specialized support equipment for treating infants, children, and adolescent patients who require intensified, comprehensive observation and care. The
Pediatric ICU provides specialized care, treatment, and coordinates healthcare delivery relative to the examination, diagnosis, treatment, and proper disposition of pediatric patients.

COSTS: The Pediatric Intensive Care Unit work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Pediatric Intensive Care Unit activities. Total expenses shall ultimately be assigned through an expense allocation process to the final operating expense accounts.

SERVICE UNIT: Hours of service.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of hours of service performed for each receiving account to the total hours of service performed. Ancillary services performed in support of Special Programs (F) must be assigned to the proper F subaccount (refer to section C2.6.).

C2.4.10.6. Cost Pool DJX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Hours of service.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of hours of service performed for each shared work center to the total hours of service performed. Cost pools are purified in alphabetical order (except ancillary cost pools) before the expense allocation process described in Chapter 3.

C2.4.10.7. Intensive Care Not Elsewhere Classified DJZ

FUNCTION: Intensive Care Not Elsewhere Classified includes the expenses of ICUs that satisfy the criteria for a work center and are not described in subparagraphs C2.4.10.1. through C2.4.10.6.
COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function. Total expenses shall ultimately be assigned through an expense allocation process to the final operating expense accounts.

SERVICE UNIT: Hours of service.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of hours of service performed for each receiving account to the total hours of service performed.

C2.5. SUPPORT SERVICES

FUNCTION: The Support Services accounts described in this section are provided to collect expenses necessary to direct and support the missions assigned to the MTF. An account is included for prorating certain depreciable property expenses to each MTF.

COSTS: The Support Services functional account shall include all expenses in the following summary accounts: Depreciation; Command, Management and Administration; Support Services; Materiel Services; Housekeeping Service; Biomedical Equipment Repair; Laundry Service; Nutrition Management; Inpatient Care Administration; Ambulatory Care Administration; and TRICARE Managed Care Administration; as outlined in paragraphs C2.5.1. through C2.5.12. When MTF resources provide a Support Service for jointly operated facilities, non-personnel expenses shall be prorated based on workload performed, and personnel expenses shall be prorated based on time spent in each area or function. When a Support Service is received by the MTF, whether performed by the MTF or provided by installation support services or contract, the expense may be identified directly to the work center that benefited from or caused the expense. In such cases, the expense may either be assigned directly to the benefiting work center subaccount or initially charged to the MTF Support Service work center subaccount that performed the service. The Support Service expenses are assigned according to the assignment procedures governing the Support Services intermediate accounts. When such expenses have been consistently and directly assigned, the remaining expenses can only be assigned to accounts that will be subsequently assigned in the expense allocation process to a final operating expense account. The order of accounts in this section is different from the order of expense allocation. Refer to Table C3.T3. for the alignment of intermediate operating expense accounts.
SERVICE UNIT: Not applicable, since this functional account exists only to identify and report the costs of the inclusive accounts.

C2.5.1. Depreciation EA

FUNCTION: Depreciation account summarizes the expenses associated with the investment costs incurred for depreciable properties in use. Depreciable properties will only include costs for modernization and replacement equipment. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to the final operating expense accounts within each period. This account will not collect costs during the fiscal year in which the investment equipment is expensed and does not collect expenses for equipment below the dollar level used in the definition of "investment equipment" (refer to Appendix 2). Acquisitions below the investment dollar threshold shall be charged to the receiving accounts as operating expenses. The equipment dollar threshold is established by the Under Secretary of Defense (Comptroller). The Military Service headquarters MEPRS representative can provide the current threshold amount. The investment equipment thresholds that apply as of Fiscal Year (FY) 1999 are as follows: $100,000, from FY96 to present; $50,000 for FY95; $25,000 for FY94; and $15,000 for FY93 and before. The Depreciation summary account includes the functions as described in subparagraphs C2.5.1.1. through C2.5.1.6.

COSTS: Depreciation shall be a summary account that includes only investment equipment depreciation expenses of the MTF that are for in-use replacement and modernization investment equipment. Specifically excluded are: investment expenses associated with plant equipment necessary for new and expanded facilities; real property installed equipment (such as environmental control units and elevators); and support of any DoD Program Element Code (PEC) other than "Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS;" "Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS;" "Dental Care Activities - CONUS;" "Dental Care Activities - OCONUS;" "Other Health Activities - CONUS;" and "Visual Information Activities - Healthcare."

SERVICE UNIT: Not applicable.

DEPRECIATION METHODOLOGY: The methodology reflects the depreciation expense of investment equipment acquisitions to MTF accounts. Each Military Service shall ensure that a set of records is established for each fixed MTF (medical or
dental) under its control. Each MTF’s records must show the original dollar value of acquisitions of modernization and replacement investment equipment for each of the last eight fiscal years. Each fiscal year's acquisitions shall be classified into the four categories as follows:

All investment equipment (other than dental, special programs and readiness) in support of Inpatient Care (A), Ambulatory Care (B), Ancillary Services (D), Support Services (E); Dental Care (C), Special Programs (F), and Readiness (G).

At the end of each fiscal year, the cost of the investment item acquisitions by the four categories for that year shall be added to the present category totals and the totals prior to the last eight fiscal years, as well as the dollar value of any equipment transferred out (no longer owned by the MTF) or surveyed due to theft, disappearance, or destruction shall be subtracted. This subtraction may also pertain to equipment affected by operations that are not longer performed by the MTF. The new total for each category shall be divided by eight, for inclusion in the respective cost assignment methodology as the current fiscal year’s depreciation expense. To obtain a monthly figure, divide the fiscal year expense by twelve. The cost assignment of inpatient and outpatient depreciation expenses is based on workload generated each month by the "A" and "B" final MEPRS accounts (see chart, below). The assignment for dental, special programs, and medical readiness is based on the dollar value of equipment to the "C," "F," and "G" accounts as described in subparagraphs C2.5.1.3. through C2.5.1.5. Each MTF shall use the following percentages to distribute depreciation expenses between Inpatient Care (A) and Ambulatory Care (B) accounts:

<table>
<thead>
<tr>
<th>Average Daily Patient Load (ADPL)</th>
<th>Distribution Percentage</th>
<th>Inpatient</th>
<th>Ambulatory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greater than 250 ADPL</td>
<td></td>
<td>60%</td>
<td>40%</td>
</tr>
<tr>
<td>Between 50 and 250 ADPL</td>
<td></td>
<td>50%</td>
<td>50%</td>
</tr>
<tr>
<td>Less than 50 ADPL</td>
<td></td>
<td>40%</td>
<td>60%</td>
</tr>
<tr>
<td>Clinics</td>
<td></td>
<td></td>
<td>100%</td>
</tr>
</tbody>
</table>

The following guidelines also apply when calculating depreciation:

- Equipment salvage value is zero.
- Post acquisition investment cost adjustments shall not be considered.
Reciprocal acquisition cost adjustments will be made for transfer of equipment among MTFs or inpatient closures.

Investment equipment expenses are depreciated an eight year moving average.

Equipment purchased during the fiscal year will not be depreciated until the next fiscal year.

Depreciation expenses are calculated by month at the beginning of each fiscal year.

C2.5.1.1. Inpatient Depreciation EAA

FUNCTION: The Inpatient Depreciation includes the expenses associated with the investment costs incurred for depreciable properties used in supporting inpatient work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Inpatient Care (A) final operating expense accounts within each period.

COST: As computed from the cost assignment procedure described in paragraph C2.5.1.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the ratio of occupied bed days for each Inpatient Care (A) account to the total occupied bed days in the MTF. This will reflect the depreciation expense of investment equipment acquisitions to Inpatient Care (section C2.1.) final operating accounts of the MTF.

C2.5.1.2. Ambulatory Depreciation EAB

FUNCTION: The Ambulatory Depreciation includes the expenses associated with the investment costs incurred for depreciable properties used in supporting ambulatory work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Ambulatory Care (section C2.2.) final operating expense accounts within each period.
COST: As computed from the cost assignment procedure described in paragraph C2.5.1., above.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the ratio of each Ambulatory Care (section C2.2.) account's total visits to the total number of visits (inpatient and outpatient) to the MTF. This will reflect the depreciation expense of investment equipment acquisitions to Ambulatory Care (section C2.2.) final operating accounts of the MTF.

C2.5.1.3. Dental Depreciation EAC

FUNCTION: The Dental Depreciation includes the expenses associated with the investment costs incurred for depreciable properties used in supporting dental work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Dental Care (section C2.3.) final operating expense accounts within each period.

COST: As computed from the cost assignment procedure described in paragraph C2.5.1., above.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the ratio of dollar value of inventory of depreciable dental equipment for each Dental Care (section C2.3.) subaccount to the total value of dental depreciable equipment in the MTF. This will reflect the depreciation expense of investment equipment acquisitions to Dental Care (section C2.3.) final operating accounts of the MTF.

C2.5.1.4. Special Programs Depreciation EAD

FUNCTION: The Special Programs Depreciation includes the expenses associated with the investment costs incurred for depreciable properties used in supporting Special Programs work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Special Programs (section C2.6.) final operating expense accounts within each period.
COST: As computed from the cost assignment procedure described in paragraph C2.5.1., above.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the actual records of investment equipment used by the various Special Programs accounts.

C2.5.1.5. Readiness Depreciation EAE

FUNCTION: The Readiness Depreciation includes the expenses associated with the investment costs incurred for depreciable properties used in supporting Medical Readiness work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Medical Readiness (section C2.7.) final operating expense accounts within each period.

COST: As computed from the cost assignment procedure described in paragraph C2.5.1., above.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expenses during the reporting period shall be based on the actual records of investment equipment used by the various Medical Readiness accounts.

C2.5.1.6. Depreciation Not Elsewhere Classified EAZ

FUNCTION: This account is provided to collect expenses associated with the investment costs incurred for depreciable properties used in supporting work centers other than those described in subparagraphs C2.5.1.1. through C2.5.1.5., above. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to the final operating expense accounts within each period.

COST: As totaled from the cost of investment equipment used by work centers under this account.

SERVICE UNIT: Not applicable.
ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the actual records of investment equipment used by the various work centers under this account.

C2.5.2. Command, Management, and Administration EB

FUNCTION: The Command, Management, and Administration account summarizes expenses incurred as a result of providing overall command, policy, management, and operation of the MTF. The summarized accounts are: Command; Special Staff; Administration; Clinical Management; Graduate Medical Education Support; Education and Training Program Support; Peacetime Disaster Preparedness and Response; and Third Party Collection Administration.

COSTS: The Command, Management, and Administration account shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in subparagraphs C2.5.5.1. through C2.5.5.3. The total of expenses in the Command, Management, and Administration account shall be assigned through an expense allocation process to other support services, ancillary services, and the final operating expense accounts.

SERVICE UNIT: Available full time equivalent (FTE) work-months.

C2.5.2.1. Command EBA

FUNCTION: Command refers to the functional activities performed by the MTF Commander. The MTF Commander: organizes, administers, and supervises all professional and administrative aspects of the facility; exercises command jurisdiction over all personnel assigned or attached to the facility; determines medical capabilities related to available medical service officers, support staff, and facilities; implements directed programs; is responsible for the care, treatment, and welfare of all patients, in compliance with the requirements set by generally accepted standards of hospital operations as practiced in the United States. The commander delegates authority to the immediate staff to assist in performing these responsibilities. The functional elements by Military Service include the following:

ARMY
Commander
Deputy Commander for Clinical Services
Deputy Commander for Administration
Command Sergeant Major
Their immediate secretarial and administrative staff
Commander, Army Health Clinics (when so designated)
Excludes DENTAC Commanders

**NAVY**
Commanding Officer
Executive Officer
Command Master Chief
Their immediate secretarial and administrative staff

**AIR FORCE**
Medical Wing or Group Commander
Deputy Commander (when authorized)
Their immediate secretarial and administrative staff

**COSTS:** The Command work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Command activities.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts.

**C2.5.2.2. Special Staff EBB**

**FUNCTION:** Special Staff provides specialized staff services to command, command staff, assigned or attached personnel, and the patient population of the MTF. Establishment of discrete special staff work centers shall vary depending on scope, size, complexity, and the Military Service of the MFT. Examples of work centers to be included in this expense account include the following:

**ARMY**
Infection Control
Inspector General
Internal Review
Legal Services
Public Affairs
Quality Assurance and Risk Management
Religious Activities

**NAVY**
American Red Cross Field Director
Comptroller and Staff
Equal Employment Opportunity
Health Promotion Officer
Infection Control
Internal Review
Public Affairs Officer
Quality Assurance Coordinator
Religious Activities

**AIR FORCE**
Administrator
Chaplain Services (when authorized on the manning document)
Chief of the Medical Staff
Dental Advisor and Biomedical Advisor (when functioning as Group Staff)
Health Promotion Program
Infection Control
Medical Law Consultant (when authorized on the manning document)
Nurse Executive
Quality Assurance and Risk Management Programs

**COSTS:** The Special Staff work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Special Staff activities.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months under each subaccount.
C2.5.2.3. **Administration**

**FUNCTION:** Administration is responsible for financial management (except Navy), personnel management, information systems, manpower management services, and administration. Establishment of discrete special work centers will vary depending on scope, size, and complexity of the MTF mission. For Air Force facilities, this subaccount includes squadron commanders when performing military command functions within their Uniform Code of Military Justice (reference (d)) authority, accountable for operational performance and accomplishment of all aspects of their squadron's mission.

**COSTS:** The Administration work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and any other expenses identified directly in support of Administration activities.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months under each subaccount.

C2.5.2.4. **Clinical Management**

**FUNCTION:** Clinical Management is responsible for planning, directing, and coordinating direct patient care work centers. Establishment of discrete special work centers will vary depending on the scope, size, and complexity of the MTF mission. Work centers shall include secretarial and immediate administrative support personnel. This account excludes Chiefs of Departments for Ancillary Services. Clinical Management includes the following:

**ARMY**
Chief, Department of Medical Services
Chief, Department of Surgical Services
Chief, Department of Nursing Services
Assistant Chief, Department of Nursing Services (Days, Evenings, and Nights)
Chief, Clinical Nursing Services
Chief, Medical Nursing Section
C2.5.2.5. Graduate Medical Education (GME) Support Expenses - Physicians Only

FUNCTION: The GME Support Expenses - Physicians Only include expenses incurred to conduct and support the in-house, organized clinical GME physician programs currently authorized at the MTF. A GME program provides long-term physician training in a specialty. It comprises a series of graduated learning experiences designed to conform to the requirements of a particular specialty. MTFs designated as GME training sites for active duty trainees primarily sponsored this program. This subaccount specifically excludes salaries of trainees receiving GME physician training (refer to MEPRS FAM and FAO subaccounts). This function is normally supported by military and civilian personnel staff authorizations including program director, faculty staff, preceptors, secretary, and other administrative support organized into an office of the chief or director of training and education.
COSTS: The GME Support Expenses - Physicians Only shall be a subaccount that includes all expenses incurred in operating and maintaining the organized training and educational functions defined by the controlling Military Service to be conducted at the MTF. These functions may include, but are not limited to, attending rounds, precepting residents in clinic (when the patients being attended are not patients of the preceptor), educational committee meetings, preparation and presentation of educational lectures, and counseling of residents. These expenses also include the military and civilian personnel costs of staff authorizations for conducting and directing clinical GME programs for physicians. However, training time and expenses associated with readiness or emergency operations must be charged to the applicable subaccount. In-service training conducted by work center personnel (within their primary work center) to maintain or expand individual professional standards shall be charged to the individual’s primary work center. Costs not associated with GME functional activities shall be reported under the corresponding work center.

SERVICE UNIT: GME Trainee Available FTEs.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on a ratio of each GME benefiting work center subaccount's available trainee FTEs to the total available GME FTEs. GME benefiting work centers are defined as clinical subaccounts—specifically, Inpatient Care (section C2.1.), Ambulatory Care (section C2.2.), Dental Care (section C2.3.), and Ancillary Services (section C2.4.) supported by GME trainees.

C2.5.2.6. Education and Training Program Support

FUNCTION: The Education and Training Program Support includes expenses incurred to conduct and support authorized in-house, organized training and education programs (other than GME or Graduate Dental Education (GDE)) assigned to the MTF. This subaccount specifically excludes salaries of trainees receiving the training (refer to subaccount FAK). Programs included are continuing training and education for physicians, dentists, veterinarians, nurses, medical specialists, allied health scientists, administrators, other enlisted direct-care paraprofessionals, and assigned non-medical personnel. Post-graduate training programs for nurses, allied health scientists, and administrators are also included. (For the Navy, post-graduate training programs for nurses, allied health scientists, and administrators are centrally funded and do not occur at the MTF level.) The following lists are not all inclusive:
NURSING
Anesthetic
Healthcare Administration

BIOMEDICAL SCIENCE, ALLIED HEALTH SCIENCE, and MEDICAL SERVICE
Audiology
Biochemistry
Dietetics
Entomology
Environmental Health
Healthcare Administration
Industrial Hygiene
Medical Technology
Microbiology
Occupational Therapy
Optometry
Pharmacy
Physical Therapy
Physiology
Podiatry
Psychology
Radiation Health/Spec
Social Work

Enlisted personnel training and education programs, such as the Navy's Class C schools and Phase II training of practitioners and technicians in the Army and Air Force, are described below. The following lists are not all-inclusive:

ARMY
Phase II training
Cardiopulmonary Resuscitation (CPR) training (instructors only)
Advanced Cardiac Life Support (ACLS) training
Advanced Trauma Life Support (ATLS) training

NAVY
CPR training (instructors only)
ACLS training
ATLS training
COSTS: The Education and Training Program Support shall be a subaccount that includes all expenses incurred in operating and maintaining the function of conducting the organized training and education programs (other than GME and GDE) at the MTF. These expenses include the military and civilian personnel costs of staff supporting the officer and enlisted training and educational programs; audio-visual services, to include medical illustration and medical photography; medical library costs; and other costs identified in support of approved training and education programs. Military and civilian personnel who are organized into an office of the chief or director of GME or GDE may assign a portion of their time to this subaccount, if they conduct or support the training programs under this subaccount. MTF personnel who are assigned to other work centers and conduct or support the training programs under this account may assign a portion of their time to this subaccount. Personnel attending in-service training conducted by their work centers shall report time to their respective work centers. However, individuals tasked to conduct in-service training for other than their assigned work center shall be charged to this subaccount. Training time and expenses associated with readiness or peacetime operations must be charged to the applicable subaccounts.

SERVICE UNIT: Available FTEs.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of each receiving account's available work-hours to the total available work-hours in all receiving accounts.

C2.5.2.7. Peacetime Disaster Preparedness and Response EBG

FUNCTION: Peacetime Disaster Preparedness and Response account includes expenses incurred by fixed MTFs while participating in any peacetime disaster exercises, related training, or actual disasters. Disaster preparedness is concerned with natural disasters, such as tornadoes, hurricanes, floods; etc., as well as chemical spills, fires, mass casualties, responses to flight line emergencies, etc. This account includes activities such as disaster casualty control, alternate medical facility, peacetime recall exercises, shelter management, major accident responses, and flight line response to
potential or real emergencies. Planning and administrative requirements associated
with any of these activities shall also be reported in this account.

**NOTE:** Medical readiness activities shall not be reported in this account. The GA,
GB, GC, GD, GE, and GF accounts have been established to collect work-hours and
expenses related to medical readiness activities for wartime scenarios.

**COSTS:** Peacetime Disaster Preparedness and Response shall be a subaccount that
includes all expenses incurred in operating and maintaining the function.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio
of available FTE work-months of the receiving accounts to the total available FTE
work-months of all receiving accounts.

C2.5.2.8. Third Party Collection Administration

**FUNCTION:** Third Party Collection Administration: implements administrative
procedures to maximize net recovery of healthcare delivery costs from third-party
payers; identifies DoD beneficiaries that have other health insurance (OHI); reviews all
aspects of accounts receivable management that includes the participation of many
offices within the MTF, including admissions, medical records, utilization review,
ancillary departments, data processing, and finance offices; identifies Uniformed
Services beneficiaries with third party payer plan coverage and complies with third
party payer requirements; submits all claims to third party payers; follows up to ensure
that collections are made; and documents and reports collection activities.

**COSTS:** Third Party Collection Administration shall be a subaccount that includes all
expenses incurred in operating and maintaining the function, such as expenses for
personnel, supplies, travel, and any other expenses identified directly in support of
Third Party Collection Administration activities. The total of the expenses shall be
assigned through an expense allocation process to inpatient, ambulatory, and ancillary
accounts.

**SERVICE UNIT:** Total number of claims billed by work center.
ASSIGNMENT PROCEDURE: Total expenses shall be assigned to inpatient, ambulatory, and ancillary accounts based on the ratio of claims billed by each account to the total claims billed.

C2.5.2.9. Graduate Dental Education (GDE) Support Expenses - Dentists Only EBI

FUNCTION: The GDE Support Expenses - Dentists Only include expenses incurred to conduct and support the in-house, organized clinical GDE dental programs currently authorized at the MTF (medical or dental). A GDE program provides long-term dental specialty training. It comprises a series of graduated learning experiences designed to conform to the requirements of a particular specialty. MTFs designated as GDE training sites for active duty trainees primarily sponsor this program. This subaccount specifically excludes salaries of trainees receiving GDE training (refer to Special Programs FAN and FAQ subaccounts). Military and civilian personnel staff authorizations organized into an office of the chief or director of training and education normally supports this function.

COSTS: The GDE Support Expenses - Dentists Only shall be a subaccount that includes all expenses incurred in operating and maintaining the organized training and educational functions defined by the controlling Military Service to be conducted at the MTF. These functions may include, but are not limited to, attending rounds, precepting residents in clinic (when the patients being attended are not patients of the preceptor), educational committee meetings, preparation and presentation of educational lectures, and counseling of residents. These expenses also include the military and civilian personnel costs of staff authorizations for conducting and directing clinical GDE programs for dentists. However, training time and expenses associated with readiness or emergency operations must be charged to the applicable subaccount. In-service training conducted by work center personnel (within their primary work center) to maintain or expand individual professional standards shall be charged to the individual's primary work center. Costs not associated with GDE functional activities shall be reported under the corresponding work center.

SERVICE UNIT: GDE Trainee Available FTEs.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on a ratio of each GDE benefiting work center subaccount's available trainee FTEs to the total available GDE FTEs. GDE benefiting work centers are defined as clinical (specifically, dental and ancillary) subaccounts supported by GDE trainees.
C2.5.2.10. Cost Pool

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.5.2.11. Command, Management, and Administration Not Elsewhere Classified

**FUNCTION:** Includes the expenses of Command, Management, and Administration that satisfy the criteria for a work center and are not described in subparagraphs C2.5.2.1. through C2.5.2.10., above.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of available FTE work-months of the receiving accounts to the total available FTE work-months of all receiving accounts.

C2.5.3. Inactive

C2.5.3.1. Inactive

C2.5.3.2. Inactive

C2.5.3.3. Inactive

EC

ECA

ECB

ECC
FUNCTION: Support Services comprise public works and civil engineering, personnel support services, communications, and other support activities managed by the MTF or provided by the host installation on a reimbursable basis or as a free-receipt service. The accounts described in subparagraphs C2.5.4.1. through C2.5.4.13. may be established depending on facility requirements.

COSTS: Support Services shall be a subaccount that includes only those expenses that are chargeable to expense accounts of the MTF for services received in support of the medical mission as described on subparagraphs C2.5.4.1. through C2.5.4.13. Examples of expenses that are not chargeable to the MTF are those that are incurred to support clubs and messes, unaccompanied personnel housing, military family housing, exchanges, tactical units including tactical medical units, and commissaries.

NOTE: When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

SERVICE UNIT: Not applicable.
C2.5.4.1. Plant Management  

**FUNCTION:** Plant Management provides necessary liaison with the installation civil engineering function to ensure planning and programming for the maintenance and improvement of the MTF.

**COSTS:** Plant Management shall be subaccount that includes expenses incurred by the MTF on a funded, reimbursable or free receipt basis to provide necessary liaison with the installation civil engineering function.

**NOTE:** When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** Total expenses are assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF.

C2.5.4.2. Operation of Utilities  

**FUNCTION:** Operation of Utilities includes electricity, water, heat, sewage, and cable television services provided by or to the MTF on a funded, reimbursable or free receipt basis.

**COSTS:** Operation of Utilities shall be a subaccount that includes all MTF's share utility expenses incurred in operating and maintaining the MTF on a funded, reimbursable or free receipt basis. Electricity, water, heat, sewage, and cable television services provided to other base agencies shall not be charged to the MTF.

**NOTE:** When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF. Expenses for utilities provided to other base organizations that are not reimbursed shall be charged to the Base Operations - Medical Installations (FDB) subaccount.
C2.5.4.3. **Maintenance of Real Property**

EDC

**FUNCTION:** Maintenance of Real Property includes the expenses for alterations, maintenance, repair, and management of MTF real property, to include installed equipment, on a funded, reimbursable or free-receipt basis.

**COSTS:** Maintenance of Real Property shall be a subaccount that includes only those expenses applicable to the MTF that are financed from DoD PECs, "Maintenance and Repair CONUS - and Maintenance and Repair CONUS - Healthcare."

**NOTE:** When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** The portion of the Maintenance of Real Property subaccount expenses that cannot be identified with a specific work center shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF. Maintenance of Real Property expenses that can be identified with a specific work center shall be assigned based on a ratio of hours (or percentage) of services rendered to each receiving account to the total hours (or percentage) of services rendered to the MTF. Where maintenance or repair services are provided by contract, these expenses shall be assigned to the accounts receiving the benefit.

C2.5.4.4. **Minor Construction**

EDD

**FUNCTION:** Minor Construction includes those expenses for minor construction of facilities when performed on a funded, reimbursable or free receipt basis.

**COSTS:** Minor Construction shall be a subaccount that includes only those expenses applicable to the MTF that are financed from the operations and maintenance appropriation. This does not include expenses of subaccount Urgent Minor Construction (FDF).

**NOTE:** When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

**SERVICE UNIT:** Not applicable.
ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on a ratio of hours (or percentage) of service rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF. Where minor construction is provided by contract, these expenses shall be assigned to the accounts receiving the benefit.

C2.5.4.5. Other Engineering Support

FUNCTION: Other Engineering Support includes the other miscellaneous engineering support furnished on a funded, reimbursable or free receipt basis. Some examples are: collection of trash, refuse and garbage; inspecting and servicing of elevators, sprinkling systems, and boilers; grass cutting; tree and shrub services; insect and rodent control; snow, sand, and ice removal.

COSTS: Other Engineering Support shall be a subaccount that includes all expenses for the furnished services described above on a funded, reimbursable or free receipt basis.

NOTE: When services are received as free-receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

SERVICE UNIT: Not Applicable.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF.

C2.5.4.6. Leases of Real Property

FUNCTION: Leases of Real Property includes lease and rental services obtained on a funded, reimbursable or free receipt basis.

COSTS: Leases of Real Property shall be a subaccount that includes lease and rental charges incurred to provide additional facilities for routine services to the MTF on a funded, reimbursable or free receipt basis. It excludes rental of equipment and rental or lease of facilities in emergency or contingency operations.

NOTE: When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

SERVICE UNIT: Not Applicable.
ASSIGNMENT PROCEDURE: Total expenses shall be assigned to the accounts receiving the benefit and shall be based on the ratio of each receiving account's square footage used to the total square footage leased or rented by the MTF.

C2.5.4.7. Transportation EDG

FUNCTION: Transportation includes all the expenses incurred for automotive operation and maintenance and the administration of garage and dispatching activities in support of the medical mission on a funded, reimbursable or free receipt basis.

COSTS: Transportation shall be a subaccount that includes personnel expenses of drivers assigned to this function; maintenance of vehicles (including contracts); petroleum, oils, and lubricants; vehicle rental and leases; and bridge, tunnel, and highway tolls incurred by the MTF on funded, reimbursable or free receipt basis. It excludes personnel expenses and operation and maintenance expenses in support of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles shall be charged to Patient Transportation (FEA) or the appropriate Readiness (section C2.7.) account. Expenses for the maintenance and operation of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles are to be assigned to the Patient Transportation subaccount (FEA), or in the case of recall and alert exercises, mobilization or contingency operations, to the appropriate Readiness (section C2.7.) account, or in the case of peacetime disaster exercises or actual disasters such as tornadoes, hurricanes, chemical spills, etc., to the Peacetime Disaster Preparedness and Response subaccount (EBG).

NOTE: When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: Transportation expenses, except those for emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles, shall be assigned based on a ratio of miles driven in vehicles serving each receiving account to the total miles driven in all vehicles serving the MTF on a funded, reimbursable or free receipt basis. An exception would be where the expenses can be specifically identified to an account such as a full time use of a vehicle or vehicles by only one account. In that instance, cost of maintenance and operation of those vehicles is assigned to the accounts responsible for the vehicles.
C2.5.4.8. **Fire Protection**

**FUNCTION:** Fire Protection is responsible for the services of inspection and testing of fire alarm and suppression devices in the MTF; telecommunications connecting the MTF with fire fighters; procurement, testing and servicing fire extinguishers; and conducting fire drills in the MTF on a funded, reimbursable or free receipt basis.

**COSTS:** Fire Protection shall be a subaccount that includes all expenses incurred in operating and maintaining the function on a funded, reimbursable or free receipt basis. It excludes the cost of standby fire fighting capability (personnel, facilities, and vehicles). Those expenses that are not appropriately charged to patient care shall be charged to the Base Operations - Medical Installations (FDB) subaccount or to other Special Programs (section C2.6.) accounts. The functional elements, from whatever source, are those mentioned in this paragraph and other personnel and services necessary to support the military and civilian personnel of the military command, such as those in DoD PECs, "Base Operations - CONUS - Healthcare;" "Base Operations - OCONUS - Healthcare;" "Real Property Services - CONUS - Healthcare;" and "Real Property Services - OCONUS - Healthcare."

**NOTE:** When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF.

C2.5.4.9. **Police Protection**

**FUNCTION:** Police Protection is responsible for the safety and well being of hospital patients, visitors, and personnel (while at the hospital), and protects the MTF's buildings and other facilities on a funded, reimbursable or free receipt basis. It includes physical security of parking lots, surrounding grounds, and interiors of the MTF.

**COSTS:** Police Protection shall be a subaccount that includes all expenses incurred in operating and maintaining the function on a funded, reimbursable or free receipt basis. Exclude the costs of all law enforcement activities, other than those described in the function statement. The total expenses shall be assigned through an expense

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allocation process to other support services, ancillary services, and to the final operating expense accounts.

**NOTE:** When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF.

**C2.5.4.10. Communications**

**FUNCTION:** Communications includes all expenses for communications service provided on a funded, reimbursable or free receipt basis.

**COSTS:** Communications shall be a subaccount that includes all expenses incurred in operating and maintaining the function on a funded, reimbursable or free receipt basis.

**NOTE:** When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

**C2.5.4.11. Other Base Support Services**

**FUNCTION:** Other Base Support Services includes all expenses for other base support activities, such as personnel support services (civilian and military personnel offices) provided on a funded, reimbursable or free receipt basis.

**COSTS:** Other Base Support Services shall be a subaccount that includes all expenses incurred in operating and maintaining the function on a funded, reimbursable or free receipt basis. Include that portion of the expense of providing such services that is attributable to the MTF and its primary mission of healthcare delivery. Therefore, charges to this subaccount must be carefully reviewed to determine the expense assignable to the MTF. In turn, these expenses must again be screened to determine patient care and non-patient care expenses. The patient care expenses shall be assigned to Inpatient Care (section C2.1.), Ambulatory Care (sectionC2.2.), Dental...
Care (section C2.3.), Ancillary Services (section C2.4.), and Support Services (section C2.5.) accounts. All expenses that are not appropriate charges to the MTF are charged to Special Programs accounts. If a complex public works organization exists, refer to the Base Operations - Medical Installations (FDB) subaccount.

NOTE: When services are received as free receipts without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: Total expenses are assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

C2.5.4.12. Cost Pool

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.5.4.13. Support Services

FUNCTION: Includes the expenses of Support Services that satisfy the criteria for a work center and are not described in subparagraph C2.5.4.1. through C2.5.4.12. above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: Not applicable.
ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF, or based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

C2.5.5. Materiel Services

FUNCTION: Materiel Services provides or arranges for the supplies, equipment, and certain services necessary to support the mission of the MTF and management of the installation medical war readiness materiel program. Also, this function acts as a chargeable account for overhead charges from the base operations accounts for the general support stock fund and subsistence stock fund management functions. The accounts described in subparagraphs C2.5.5.1. through C2.5.5.3. may be established depending on facility.

COSTS: Materiel Services shall be a summary account that includes all expenses incurred in operating and maintaining the materiel services function. Total expenses shall ultimately be assigned through an expense allocation process to other support services, ancillary services, and to the final operating expense accounts.

SERVICE UNIT: Cost of supplies (except subsistence) and minor plant equipment issued.

C2.5.5.1. Materiel Management Services

FUNCTION: Materiel Management Services provides or arranges for the supplies, equipment, and certain services necessary to support the mission of the MTF. Basic responsibilities include: procurement, inventory control, receipt, storage, quality assurance, issue, turn in, disposition, property accounting, and reporting actions for designated medical and non-medical supplies and equipment required in support of the medical mission; installation management of the medical stock fund; management and control of medical organization in-use property through authorization, property accounting, reporting and budgetary procedures; and planning, pre-positioning, and managing the installation medical war readiness materiel program. Also, this function acts as a chargeable account for the general support stock fund and subsistence stock fund management functions.

COSTS: Materiel Management Services shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for
personnel, supplies, travel, and any other expenses identified directly in support of Material Management activities. Total expenses shall be assigned through the expense allocation process to other support services, ancillary services, and to the final operating expense accounts, except contract (or installation provided) maintenance of equipment expenses, which shall be charged to the benefiting work center subaccount responsible for the repairable equipment. Expenses incurred in direct support of the War Readiness Materiel and Pre-positioned War Reserve Programs and TOE Medical Units shall be identified and reported to the appropriate Readiness (section C2.7.) account. Also, expenses incurred in support of regional and area medical and non-medical activities shall be identified and reported to the appropriate Readiness (section C2.7.) account.

NOTE: Except contract (or installation provided) maintenance of equipment expenses, which shall be charged to the benefiting work center subaccount responsible for the repairable equipment.

SERVICE UNIT: Cost of supplies (except subsistence) and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of each receiving account's combined expenses for supplies issued (except subsistence) and minor plant equipment issued to the total combined expenses for supplies (except subsistence) and minor plant equipment issued from Materiel Management Services.

C2.5.5.2. Cost Pool EEX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Cost of supplies (except subsistence) and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are
purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.5.5.3. Materiel Services Not Elsewhere Classified EEZ

FUNCTION: Includes the expenses of Materiel Services that satisfy the criteria for a work center and are not described in subparagraphs C2.5.5.1. through C2.5.5.3., above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

NOTE: Except contract (or installation provided) maintenance of equipment expenses, which shall be charged to the benefiting work center subaccount responsible for the reparable equipment.

SERVICE UNIT: Cost of supplies (except subsistence) and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of each receiving account's combined expenses for supplies issued (except subsistence) and minor plant equipment issued to the total combined expenses for supplies (except subsistence) and minor plant equipment issued from Materiel Management Services.

C2.5.6. Housekeeping Service EF

FUNCTION: The Housekeeping Service is responsible for maintaining the interior of the MTF at the highest level of cleanliness and sanitation achievable. Also, the service is responsible for snow and debris removal from entrances and walks adjacent to buildings and trash removal from buildings. The accounts described in subparagraphs C2.5.6.1. through C2.5.6.4., below, may be established depending on facility.

COSTS: The Housekeeping Service shall be a summary that includes all expenses incurred in operating and maintaining the function. Total expenses shall be assigned through the expense allocation process to other support services, ancillary services, and to the final operating expense accounts. These expenses include those for personnel and materiel for providing custodial and janitorial services to the MTF, either by contract or by in-house personnel who are authorized and assigned to this function as a primary duty. It excludes any personnel or materiel expenses incurred in support of
unaccompanied personnel housing or family housing or any other non-medical organizations or functions.

SERVICE UNIT: Square footage cleaned.

C2.5.6.1. Housekeeping Service EFA

FUNCTION: The Housekeeping Service is responsible for maintaining the interior of the MTF at the highest level of cleanliness and sanitation achievable by in-house services. Also, the service is responsible for snow and debris removal from entrances and walks adjacent to buildings and trash removal from buildings.

COSTS: The Housekeeping Service shall be subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, services, and any other expenses identified directly in support of Housekeeping activities. Total expenses shall be assigned through the expense allocation process to other support services, ancillary services, and to the final operating expense accounts. The assignable expenses include those for personnel and materiel for providing custodial and janitorial services to the MTF personnel who are authorized and assigned to this function as a primary duty. It excludes any personnel or materiel expenses incurred in support of unaccompanied personnel housing or family housing or any other non-medical organizations or functions.

SERVICE UNIT: Square footage cleaned.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on the ratio of each receiving account's square footage cleaned to the total square footage cleaned in the MTF.

C2.5.6.2. Inactive EFB

C2.5.6.3. Cost Pool EFX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).
SERVICE UNIT:  Square footage cleaned.

ASSIGNMENT PROCEDURE:  Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.5.6.4.  Housekeeping Not Elsewhere Classified  EFZ

FUNCTION:  Includes the expenses of Housekeeping that satisfy the criteria for a work center and are not described in subparagraphs C2.5.6.1. through C2.5.6.3., above.

COSTS:  Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT:  Square footage cleaned.

ASSIGNMENT PROCEDURE:  Expenses not directly charged shall be assigned based on ratio of each receiving account's square footage cleaned to the total square footage cleaned in the MTF.

C2.5.7.  Biomedical Equipment Repair  EG

FUNCTION:  Biomedical Equipment Repair provides preventive maintenance, inspection, and repair of medical and dental equipment; conducts a systematic inspection of equipment to determine operational status, and assigns serviceability condition codes to equipment; performs scheduled preventive maintenance of medical and dental equipment; repairs or replaces worn or broken parts; rebuilds and fabricates equipment or components; modifies equipment and installs new equipment; inspects and tests contractor-installed equipment; disassembles, packs, receives, and inspects equipment; maintains audio and video equipment; tests the ground contact alarm of the surgical suite electrical service and the conductivity of surgical suite floors; tests and performs preventive maintenance on war readiness materiel and pre-positioned war reserve; and monitors contract maintenance. The accounts described in subparagraphs C2.5.7.1. through C2.5.7.4., below, may be established depending on facility.

COSTS:  Biomedical equipment repair shall be a summary account that includes all expenses incurred in operating and maintaining the function; except for directly identifiable medical and non-medical equipment maintenance and repair services or contracts, which shall be charged directly to the account receiving the benefit of the
services or contract. Total expenses shall be assigned through an expense allocation process to other support services, ancillary services, and to the final operating expense accounts. Expenses incurred in regional and area support to other medical and non-medical activities shall be identified and reported to the appropriate Special Programs (section C2.6.) account.

SERVICE UNIT: Hours of service.

C2.5.7.1. Biomedical Equipment Repair EGA

FUNCTION: Biomedical Equipment Repair provides preventive maintenance, inspection, and repair of medical and dental equipment; conducts a systematic inspection of equipment to determine operational status, and assigns service ability condition codes to equipment; performs scheduled preventive maintenance of medical and dental equipment; repairs or replaces worn or broken parts; rebuilds and fabricates equipment or components; modifies equipment and installs new equipment; inspects and tests contractor installed equipment; disassembles, packs, receives, and inspects equipment; maintains audio and video equipment; tests the ground contact alarm of the surgical suite electrical service and the conductivity of surgical suite floors; tests and performs preventive maintenance on war readiness materiel and pre-positioned war reserve; and monitors contract maintenance.

COSTS: Biomedical Equipment Repair shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Biomedical Equipment Repair activities. Except for directly identifiable medical and non-medical equipment maintenance and repair expenses, which shall be charged directly to the account receiving the benefit of the services. Total expenses shall be assigned through an expense allocation process to other support services, and to the final operating expense accounts. Expenses incurred in regional and area support to other medical and non-medical activities shall be identified and reported to the appropriate Special Programs (section C2.6.) account.

NOTE: Costs of parts not maintained as bench stock shall be directly assigned to the receiving account responsible for the end item of equipment in which the supplies were used.

SERVICE UNIT: Hours of service.
ASSIGNMENT PROCEDURE:  Personnel and overhead costs (bench stock, equipment, assigned costs from others) not directly charged shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered to the MTF.

C2.5.7.2.  Inactive EGB

C2.5.7.3.  Cost Pool EGX

FUNCTION:  Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS:  The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT:  Hours of service.

ASSIGNMENT PROCEDURE:  Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload.  Cost pools are purified after the expense allocation process described in Chapter 3.  Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.5.7.4.  Biomedical Equipment Repair Not Elsewhere Classified EGZ

FUNCTION:  Includes the expenses of Biomedical Equipment Repair that satisfy the criteria for a work center and are not described in subparagraphs C2.5.7.1. through C2.5.7.3., above.

COSTS:  Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

NOTE:  Costs of parts not maintained as bench stock shall be directly assigned to the receiving account responsible for the end item of equipment in which the supplies were used.

SERVICE UNIT:  Hours of service.

ASSIGNMENT PROCEDURE:  Personnel and overhead costs (bench stock, equipment, assigned costs from others) not directly charged shall be assigned based on
a ratio of hours of service rendered to each receiving account to the total hours of service rendered to the MTF.

C2.5.8. Laundry Service EH

FUNCTION: Laundry Service is responsible for picking up, sorting, issuing, distributing, mending, washing, and processing in-service linens including uniforms and special linens. Dry cleaning services are also included. The accounts described in subparagraphs C2.5.8.1. through C2.5.8.4., below, may be established depending on facility.

COSTS: Laundry Service shall be a summary account that includes all expenses incurred in operating and maintaining the function. Total expenses shall be assigned through an expense allocation process to other support services, ancillary services, and to the final operating expense accounts. Those expenses associated with the support of unaccompanied personnel housing or other non-medical organizations or functions are charged to base operations accounts (refer to the Base Operations - Medical Installations (FDB) subaccount and to DoD PECs, "Base Operations - CONUS - Healthcare" and "Base Operations - OCONUS - Healthcare"). The expenses to be assigned include all linen, laundry, and dry cleaning expenses associated with a contract or a Government-operated facility, including personnel costs required for the storage, issue, and repair of textiles used in the MTF and costs of initial and replacement hospital linen items and personal retention clothing items. Personal retention clothing items are white trousers and shirts for technicians and food service personnel, nurses' uniforms, dentists' smocks, physicians' coats, etc.

SERVICE UNIT: Pounds of laundry processed.

C2.5.8.1. Laundry Service EHA

FUNCTION: Laundry Service is responsible for picking up, sorting, issuing, distributing, mending, washing, and processing in-service linens including uniforms and special linens. Dry cleaning services are also included.

COSTS: Laundry Service shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Laundry Service activities. Total expenses shall be assigned through an expense allocation process to other support services, ancillary services, and to the final operating expense accounts. Those expenses associated with the support of unaccompanied personnel housing or
other non-medical organizations or functions are charged to base operations accounts (refer to the Base Operations - Medical Installations (FDB) subaccount and to DoD PECs, "Base Operations - CONUS - Healthcare" and "Base Operations - OCONUS - Healthcare"). The expenses to be assigned include all linen, laundry, and dry cleaning expenses associated with a Government-operated facility, including personnel costs required for the storage, issue, and repair of textiles used in the MTF and costs of initial and replacement hospital linen items and personal retention clothing items. Personal retention clothing items are white trousers and shirts for technicians and food service personnel, nurses' uniforms, dentists' smocks, physicians' coats, etc.

**SERVICE UNIT:** Pounds of laundry processed.

**ASSIGNMENT PROCEDURE:** Expenses not directly charged shall be assigned based on a ratio of pounds of dry laundry processed for each receiving account to the total pounds of dry laundry processed for the MTF. Pieces of laundry may be used as an alternate performance factor and assignment basis only if to convert to pounds of laundry processed is not feasible. Pounds of laundry processed is the preferred measure and should be used whenever possible.

C2.5.8.2. Inactive EHB

C2.5.8.3. Cost Pool EHX

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

**SERVICE UNIT:** Pounds of laundry processed.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.
C2.5.8.4. Laundry Service Not Elsewhere Classified

**FUNCTION:** Includes the expenses of Laundry Service that satisfy the criteria for a work center and are not described in subparagraphs C2.5.8.1. through C2.5.8.3., above.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

**SERVICE UNIT:** Pounds of laundry processed.

**ASSIGNMENT PROCEDURE:** Expenses not directly charged shall be assigned based on a ratio of pounds of dry laundry processed for each receiving account to the total pounds of dry laundry processed for the MTF. Pieces of laundry may be used as an alternate performance factor and assignment basis only if to convert to pounds of laundry processed is prohibitive in cost or prohibited by contract. Pounds of laundry processed is the preferred measure and should be used whenever possible.

C2.5.9. Nutrition Management

**FUNCTION:** Nutrition management provides comprehensive dietetic services for patients and staff. Services provided include: operation and management of food production and service activities; preparation and service of food; clinical nutrition management services; nutrition education; subsistence management; cost accounting; sanitation; and quality assessment, quality improvement (QA/QI) and quality control (QC). Nutrition management shall include the work centers as described in subparagraphs C2.5.9.1. through C.2.5.9.5., below. Each of the work centers shall be specifically charged with the expenses incurred in the performance of its individual functions and activities.

**COSTS:** The Nutrition Management shall be a summary account that includes all expenses incurred in operating and maintaining the function. It excludes the expense of nursing service personnel who assist in the serving of food to patients. The total of expenses in the Nutrition Management account shall be assigned through an expense allocation process.

**NOTE:** The expenses incurred to conduct a nutrition clinic shall be assigned to BAL and non-patient feeding assigned to FDC.
SERVICE UNIT: As specified in the following subaccounts: EIA-EIC, EIX and EIZ.

C2.5.9.1. Patient Food Operations EIA

FUNCTION: Patient Food Operations provides meal service to patients. This includes all workload involved in providing meal service to inpatients and transient patients. Activities performed may include, but are not limited to, routine inpatient rounds to determine food acceptability, menu slip preparation, therapeutic menu development, patient tray assembly, nourishment preparation and service, Cooked Therapeutic Inflight Meal (CTIM) preparation, therapeutic diet cooking, related QA/QI and QC activities, sanitation of tray carts, patient tray assembly areas, patient tray components, and any tasks unique to patient feeding.

COSTS: Patient Food Operations workcenter shall be a subaccount that includes all in-house expenses incurred in operating and maintaining the function of meal preparation and service to patients. It excludes the expense of nursing service personnel who assist in the serving of food to patients.

NOTE: The expense to provide Inpatient Clinical Nutrition Management will be directly assigned to EIC; Outpatient Nutrition Clinic will be assigned to BAL; and the cost of all subsistence and inventory management will be assigned to Combined Food Operations (EIB).

SERVICE UNIT Patient meal days served.

NOTE: Patient meal days are all meal days served to inpatients, transient patients, and CTIMs. Inpatient meal days are those served to inpatients, excluding transient patients, whether served on the inpatient units or in the hospital dining room. Transient patient meal days are those served to transient patients, either on inpatient units or in the dining room, as reported in the FEC account in Special Programs, plus CTIMs as reported in the FEF account.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of patient meal days served to each receiving account to the total patient meal days served in the MTF.

C2.5.9.2. Combined Food Operations EIB

FUNCTION: Combined Food Operations provide subsistence, food preparation, department management, and services that are used for either inpatients, transient...
patients, or non-patient feeding in the dining room; menu and recipe development for regular menu items; sanitation of combined areas (e.g., cooking island, and pots and pans); related QA/QI and QC; and subsistence accounting.

**COSTS:** Combined Food Operations workcenter shall be a subaccount that include all in-house expenses incurred in purchasing and maintaining all subsistence, and operating and maintaining the meal preparation and service function that provides meals used for either inpatient tray assembly, transient patients, or non-patients in the dining room.

**NOTE:** The expense to provide Inpatient Clinical Nutrition Management will be directly assigned to EIC; and Outpatient Nutrition Clinic will be assigned to BAL. Any expenses (labor or supplies) used solely for inpatient meal service, transient patients or CTIMs will be assigned to EIA, Patient Food Operations. Expenses used solely for non-patient feeding and dining room operations will be assigned to FDC, Non-patient Food Operations.

**SERVICE UNIT:** Total meal days served.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned based on the ratio of patient meal days and non-patient meal days served in each receiving account to the total meal days served in the MTF. The assignment of expenses to Patient Food Operations, EIA, shall be based on the ratio of inpatient and transient patient meal days and CTIMs served to the total meal days served in the MTF. The remaining total expenses shall be assigned to Non-patient Food Operations, FDC, in Special Programs (section C2.6.) accounts.

C2.5.9.3. **Inpatient Clinical Nutrition Management**

**FUNCTION:** Inpatient Clinical Nutrition Management provides basic and comprehensive nutritional care for inpatients. Activities include: coordination of change in diet requirements; dietary kardex maintenance; developing nutrition care plans; nutritional assessment and reassessment; diet and nutrient calculations; nutrition care recommendations and documentation; interdisciplinary healthcare activities; nutrition counseling for inpatients; discharge planning; QA/QI and QC activities; and management of clinical nutrition management activities.

**COSTS:** Inpatient Clinical Nutrition Management shall be a subaccount that includes all expenses incurred for providing inpatient clinical nutrition care.
NOTE: The expense of nutrition management personnel will be included in Patient Food Operations (EIA) when distributing and collecting menus, preparing menu slips, tallies, and conducting routine inpatient rounds to determine patient satisfaction and food preference.

SERVICE UNIT: Weighted patient nutrition procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of weighted inpatient nutrition procedures performed in each receiving account to the total weighted inpatient nutrition procedures performed in the MTF. Weighted inpatient nutrition procedures shall include all nutrition care activities documented by dietary progress notes and consultations in inpatient medical records within the scope of practice whether or not a specific request was initiated to dietary.

C2.5.9.4. Cost Pool EIX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Total meal days served.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.5.9.5. Nutrition Management Not Elsewhere Classified EIZ

FUNCTION: Includes the expenses of nutrition management that satisfy the criteria for a work center and are not described in subparagraphs C2.5.9.1. through C2.5.9.4., above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.
SERVICE UNIT: Patient meal days served or weighted inpatient nutrition procedures.

ASSIGNMENT PROCEDURE: Assignment procedure shall be based on the performance factor used, refer to EIA through EIC.

C2.5.10. Inpatient Care Administration EJ

FUNCTION: Inpatient Care Administration reviews clinical records, exercises administrative control of patients and beds, and ensures clinical records are prepared and maintained. Prepares data for monthly committee meetings and other data, as required. Operates dictating and transcription equipment and proofreads typed forms and documents. Initiates third party liability actions and proper clearance of outgoing and deceased patients. Additionally, for Navy MTFs, Inpatient Care Administration may provide for the administrative needs of medical and physical evaluation boards; administrative support for patient care audit and utilization review functions; and necessary administrative support for the movement of patients from one MTF to another.

COSTS: Inpatient Care Administration shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in subparagraphs C2.5.10.1. through C2.5.10.3., below.

SERVICE UNIT: Occupied bed day.

C2.5.10.1. Inpatient Care Administration EJA

FUNCTION: Inpatient Care Administration reviews clinical records for completeness and accuracy, exercises administrative control of patients and beds, and ensures adequate clinical records are prepared and maintained. Maintains patient control file, patient suspense files, and bed-status availability worksheet; prepares and submits biometric reports, prepares correspondence to physicians, lawyers, hospitals, insurance companies, civilian health agencies, and public safety departments; prepares birth and death certificates and furnishes birth and death lists to the Vital Statistics Office and news media. Receives telephone calls and visitors, provides inpatient information, and maintains patient locator file. Reviews clinical records for completeness and conformity with military directives, and standards of recognized accrediting agencies, and places completed clinical records in permanent folders; provides administrative support for clinical records; prepares a checklist for missing elements or incomplete records and refers to responsible physician or ward for correction; types and processes clinical record cover sheet and maintains clinical record files and cross-reference cards;
locates and files previous admission records in current folder for patients readmitted; maintains permanent indexes on patients; ensures adequate security of patient record data and files; retires records and files in accordance with current directives and maintains a death ledger. Withdraws records from files for physicians, research studies, and committees; prepares data for monthly committee meetings and prepares research study lists and compiles statistical data. Operates dictating machines, transcribes medical data from dictated recordings and drafts, and types summaries, maintains control system of documents received and completed; transcribes documents for members of the medical staff, prepares data for monthly committee meetings and other data, as required, and proofreads typed forms and documents. Prepares the "Seriously Ill" and "Very Seriously Ill" lists, prepares documentation required for the admissions and disposition sheet; maintains patients' clothing and baggage; advises appropriate organizations of patients admitted from duty, leave, liberty, pass, and permanent change of station (PCS) or absent without leave (AWOL); initiates third party actions and ensures proper clearance of outgoing and deceased patients. Additionally, for Navy MTFs, Inpatient Care Administration may prepare requests for medical and physical evaluation boards; act as recorder and coordinate administrative matters for medical boards; and initiate and prepare medical findings on line of duty requests.

COSTS: Inpatient Care Administration shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Inpatient Care Administration activities. Total expenses shall be assigned through an expense allocation process to the final operating expense accounts.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned to Inpatient Care (section C2.1.) accounts based on a ratio of occupied bed days in each receiving account to the total number of occupied bed days in the MTF.
COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.5.10.3. Inpatient Care Administration Not Elsewhere Classified  EJZ

FUNCTION: Includes the expenses of Inpatient Care Administration that satisfy the criteria for a work center and are not described in subparagraphs C2.5.10.1. through C2.5.10.2., above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: Occupied bed day.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned to Inpatient Care (section C2.1.) accounts based on a ratio of occupied bed days in each receiving account to the total number of occupied bed days in the MTF.

C2.5.11. Ambulatory Care Administration  EK

FUNCTION: Ambulatory Care Administration develops and implements administrative procedures used throughout the ambulatory care function; performs a variety of clerical duties pertaining to outpatients and outpatient records; and conducts technical review of requests for procurement of equipment for components of the ambulatory care function. Transcribes outpatient treatment notes, physical examinations, consultation reports, etc., dictated by clinic medical officers, and forwards record entries for signature and inclusion in the patients' record. Additionally, for Navy MTFs, Ambulatory Care Administration may: administer the health benefits information program; provide centralized appointment and rescheduling service; provide information to callers not desiring appointments; determine eligibility for care and treatment of all categories of outpatients; and maintain administrative
control over active duty consultations referred to the facility and process consultation requests.

**COSTS:** Ambulatory Care Administration shall be a summary account that includes all expenses incurred in operating and maintaining the functions as described in subparagraphs C2.5.11.1. through C2.5.10.3., above. Total expenses shall be assigned through an expense allocation process to all Ambulatory Care (section C2.2.) accounts.

**SERVICE UNIT:** Outpatient visit.

C2.5.11.1. **Ambulatory Care Administration** EKA

**FUNCTION:** Ambulatory Care Administration develops and implements administrative procedures used throughout the ambulatory care function; performs a variety of clerical duties pertaining to outpatients and outpatient records and conducts technical review of the ambulatory care function; establishes a new terminal digit outpatient treatment record on patients who have not previously received outpatient care; prepares outpatient recording cards, as required, and maintains the locator media for outpatient records. Maintains the terminal digit filing system for outpatient treatment records; files dictated outpatient treatment notes, special request forms (laboratory, X-ray, etc.) and related materials in the proper record jacket; reviews outpatient treatment records to ensure completeness and conformity with military directives and standards of recognized accrediting agencies; ensures the daily issue of them to clinics in advance of scheduled appointments and receives, transfers, and retires all outpatient records, as required. Transcribes outpatient treatment notes, physical examinations consultation reports, etc., dictated by clinic medical officers, and forwards record entries for signature and inclusion in the patient's record. Additionally, for Navy MTFs, Ambulatory Care Administration may: provide centralized appointment and rescheduling services, information to callers not desiring appointments, and reception of ambulatory patients and their referral to the various clinical services; determine eligibility for care and treatment of all categories of outpatients; maintain administrative control over active duty consultations referred to the facility and process consultation requests; counsel and advise patients seeking information on health benefits related to the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS) (now referred to as TRICARE Standard); prepare non-availability statements as directed; and collect and report statistical information on health benefits, as required.

**COSTS:** Ambulatory Care Administration shall be a subaccount that includes all
expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Ambulatory Care Administration. Total expenses shall be assigned through an expense allocation process to all ambulatory accounts.

**SERVICE UNIT:** Outpatient visit.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned to Ambulatory Care (section C2.2.) accounts based on the ratio of outpatient visits to each receiving account to the total outpatient visits reported by the MTF.

**C2.5.11.2. Cost Pool**

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

**SERVICE UNIT:** Outpatient visit.

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

**C2.5.11.3. Ambulatory Care Administration Not Elsewhere Classified**

**FUNCTION:** Includes the expenses of Ambulatory Care Administration that satisfy the criteria for a work center and are not described in subparagraphs C2.5.11.1. through C2.5.11.2., above.

**COSTS:** Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

**SERVICE UNIT:** Outpatient visit.

**ASSIGNMENT PROCEDURE:** Total expenses shall be assigned to Ambulatory Care
(section C2.2.) accounts based on the ratio of outpatient visits to each receiving account to the total outpatient visits reported by the MTF.

C2.5.12. TRICARE and Managed Care Administration

FUNCTION: TRICARE and Managed Care Administration is responsible for planning, developing, and implementing the MTF's managed care program to include beneficiary and provider services, analysis and utilization management, and interaction with the TRICARE Regional Lead Agent. Applies in-depth knowledge of managed care, capitation based resource allocation, and market competition principles (includes redesign and reengineering, environmental assessment, information systems providing epidemiological and demographic data, and clinical and service delivery models) to guide the successful implementation of the TRICARE Program. Maintains a thorough understanding of the principles of healthcare delivery trends, including technology advancements, and provides a solid linkage to the organization's strategic management and corporate vision. This clinical, analytical, and managerial team develops and deploys the framework for the medical unit's healthcare management plan and fosters external relationships with civilian healthcare agencies, organizations, and groups. Develops the organizational strategies to support the regional health services system and the TRICARE Lead Agent structure. Additionally, for Army and Air Force MTFs, functions also include: providing for the administrative needs of medical and physical evaluation boards; providing administrative support for patient care audit and utilization review functions; providing administrative support necessary for the movement of patients from one MTF to another; administering the health benefits information program; providing centralized appointment and rescheduling service; providing information to callers not desiring appointments; determining eligibility for care and treatment of all categories of outpatients; and maintaining administrative control over active duty consultations referred to the facility and processing consultation requests.

COSTS: TRICARE and Managed Care Administration shall be a summary account that includes all expenses incurred in operating and maintaining the functions as described in subparagraphs C2.5.12.1. through C2.5.12.3., below. These costs include personnel costs, supplies, equipment and any other cost separately identified in support of TRICARE and Managed Care Administration within the MTF.

NOTE: Lead Agent activities in support of TRICARE and Managed Care Administration are not captured in MEPRS.
SERVICE UNIT: Available FTE work-months.

C2.5.12.1. TRICARE and Managed Care Administration

FUNCTION: TRICARE and Managed Care Administration accomplishes a variety of services that support the medical group healthcare operation to include strategic planning and resourcing, business case analysis, management analysis, and utilization management. This function provides a range of services to support DoD beneficiaries to include health benefits counseling, plan enrollment, marketing and education, appointments outside the MTF, referrals (including aeromedical evacuation), patient advocacy, and clinic liaisons. It supports both in-house and outside providers to include network development, plan education, contracts, and other external affiliations. Ensures cost-effective patient management and integration with other activities that share common information such as provider profiling, metrics, and activities under the business case analysis. Additionally, for Army and Air Force MTFs, this function: prepares requests for medical and physical evaluation boards; acts as recorder and coordinates administrative matters for medical boards; initiates and prepares medical findings on line of duty requests; provides administrative support for patient care audit and utilization review functions; provides administrative support necessary for the movement of patients from one treatment facility to another; provides centralized appointment and rescheduling service, notifies record maintenance section and clinics of appointments and changes, and provides information to callers not desiring appointments; provides for reception of ambulatory patients and their referral to the various clinical services; determines eligibility for care and treatment of all categories of outpatients; maintains administrative control over active duty consultations referred to the facility and processes consultation requests; counsels and advises patients seeking information on health benefits as related to the CHAMPUS program; prepares non-availability statements, as directed; and collects, collates, and reports statistical information on health benefits, as required.

COSTS: The TRICARE and Managed Care Administration shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of TRICARE and Managed Care Administration.

SERVICE UNIT: Available FTE work-months.
ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of each receiving account's available FTE work-months to the total available FTE work-months in all receiving accounts.

C2.5.12.2. Cost Pool ELX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.5.12.3. TRICARE and Managed Care Administration Not Elsewhere Classified ELZ

FUNCTION: Includes the expenses of TRICARE and Managed Care Administration that satisfy the criteria for a work center and are not described in subparagraphs C2.5.12.1. through C2.5.12.2., above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: Available FTE work-months.

ASSIGNMENT PROCEDURE: Total expenses shall be assigned based on the ratio of each receiving account's available FTE work-months to the total available FTE work-months in all receiving accounts.
C2.6. SPECIAL PROGRAMS

FUNCTION: The Special Programs functional account summarizes the expenses incurred by an MTF resulting from performing those portions of its military mission other than direct patient care. This account is necessary to prevent these expenses from aggregating into a non-descriptive "other" account and being charged to the facility's direct patient care accounts. The summary accounts included are: Specified Health-Related Programs; Public Health Services; Healthcare Services Support; Military-Unique Medical Activities; Patient Movement and Military Patient Administration; Veterinary Services.

COSTS: The Special Programs functional account shall include all expenses recorded by the summary accounts as outlined in paragraphs C2.6.1. through C2.6.6., below. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each work-center or function.

SERVICE UNIT: Not applicable, since this functional account exists only to identify and report the costs of the inclusive accounts.

C2.6.1. Specified Health-Related Programs

FUNCTION: The Specified Health-Related Programs summary account includes the expenses incurred by the MTF resulting from performing services prescribed or approved by the Department of Defense or the Military Services. The functions of the accounts are not established primarily for conduct of patient care, even though patient care may be necessary in the performance of the functions.

COSTS: The Specified Health-Related Programs account shall be a subaccount that includes all expenses incurred in operating and maintaining the functions as described in subparagraphs C2.6.1.1. through C2.6.1.19., below.

SERVICE UNIT: Not applicable since this summary account exists only to summarize and report costs of the inclusive accounts.

C2.6.1.1. Area Reference Laboratories

FUNCTION: Area Reference Laboratories provide all types of clinical laboratory and forensic toxicology procedures and tests, as well as examination of meat, dairy products, and other foods for activities of the Military Services. (Excludes routine
laboratory procedures and tests performed for the MTF of which it is an integral part.)

Area Reference Laboratories are at the following locations:

(1) Brooke Army Medical Center, Fort Sam Houston, TX  78234
(2) Dwight David Eisenhower Army Medical Center, Fort Gordon, GA  30905
(3) Fitzsimons Army Medical Center, Denver, CO  80240
(4) Madigan Army Medical Center, Tacoma, WA  98431
(5) Tripler Army Medical Center, APO San Francisco, CA  96438
(6) Walter Reed Army Medical Center, Washington, DC  20012
(7) William Beaumont Army Medical Center, El Paso, TX  79920
(8) National Naval Medical Center, Bethesda, MD  20814-5011
(2) USA Hospital, Landstuhl, APO New York  09180

COSTS: The Area Reference Laboratories shall be a subaccount that includes all expenses incurred in operating and maintaining this function.

NOTE: When services are requested by another supported facility that requires travel by personnel assigned to this function, the incurred expenses shall be charged to the MTF requesting the service.

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.2. Area Dental Prosthetic Laboratory (Type 1)  FAB

FUNCTION: The Area Dental Prosthetic Laboratory (Type 1) facility is an entity designated specifically to support other dental facilities on a regional basis. The capabilities of the Area Dental Prosthetic Laboratory (Type 1) facility include: the assignment of a full time, board certified, board eligible, or trained prosthodontist; consultation for Uniformed Services dental officers; conducting continuing education programs for dental personnel; preparing and processing education bulletins; conducting user tests of new prosthetic materials and refinement of techniques; providing fixed prosthodontic capability; providing removable prosthodontic capability; providing all metal casting capability; and providing unique services, as required, such as orthodontic support and appliances, surgical implant appliances, maxillofacial appliances, teaching models, and aids.
COSTS: The Area Dental Prosthetic Laboratory (Type 1) shall be a subaccount that includes all expenses incurred in operating and maintaining the area dental prosthetic laboratory funded under DoD PECs, "Dental Care Activities - CONUS;" "Dental Care Activities - OCONUS;" "Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS;" and "Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS."

SERVICE UNIT: Weighted Prosthodontic Work Unit (refer to Appendix 4).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.3. Ophthalmic Fabrication and Repair

FUNCTION: Ophthalmic Fabrication and Repair includes the fabrication and reparation of single and multi-vision spectacles for authorized DoD beneficiaries and other designated Federal beneficiaries.

COSTS: The Ophthalmic Fabrication and Repair shall be a subaccount that includes all expenses incurred in operating and maintaining military ophthalmic laboratories and units funded under DoD PECs, "Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS" and "Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS." Contract purchases by direct patient care accounts for items such as contact lenses, hearing aid spectacles, and safety spectacles shall be directly assigned to the receiving account.

SERVICE UNIT: Spectacles fabricated or repaired.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.4. DoD Military Blood Program

FUNCTION: An MTF may be required to perform certain tasks in support of the DoD Military Blood Program that do not contribute, or only partially contribute, to the patient care within the facility. These tasks may include collection, processing, storage, and distribution of whole blood and its fractions. Refer to your Service blood program guidance.
COSTS: The DoD Military Blood Program shall be a subaccount that includes all expenses incurred by the MTF in the performance of specific tasks to support the DoD Military Blood Program.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.5. Inactive FAE

C2.6.1.6. Screening and Testing Program FAF

FUNCTION: The Screening and Testing Program is a DoD-sponsored program, implemented by the Military Services requiring systematic screening and testing of certain categories of military and civilian personnel. Such programs include, but are not limited to, the Drug Abuse Testing Program and AIDS Testing Program.

COSTS: The Screening and Testing shall be a subaccount that includes all expenses incurred in operating and maintaining the function.

SERVICE UNIT: Only the raw count (number of tests) is used.

ASSIGNMENT FACTOR: This is a final operating expense account and shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.7. Inactive FAG

C2.6.1.8. Clinical Investigation Program FAH

FUNCTION: The Clinical Investigation Program encompasses those formally approved programs and activities of all MTFs that enhance teaching and the organized inquiry into clinical health problems and promotes optimal healthcare delivery to the total military community. Exceptions are those research protocols that are unique to the operational missions of the individual services and are included within the respective service research and development programs. The specific objectives of the Clinical Investigation Program are: to achieve continuous improvement in the quality of patient care; create and maintain a continuing atmosphere of inquiry into better healthcare delivery techniques, systems, and procedures; provide experience and new knowledge in healthcare delivery through organized clinical investigation; and
contribute to maintaining high professional standing and accreditation of advanced healthcare, educational, and training programs.

**COSTS:** The Clinical Investigation Program shall be a subaccount that includes all expenses incurred in the direction and execution of the function. The incidental use of supplies and medical equipment that are routinely stocked or maintained for the primary purpose of supporting patient care functions and that have an insignificant total cost in a clinical investigation project may be excluded. Conversely, any special equipment or supplies purchased or procured primarily for the essential conduct of a clinical investigation project shall be included in the costs.

**SERVICE UNIT:** Not applicable. It is important to note the effectiveness of program advances the quality of healthcare rendered in MTFs, as measured by presently accepted professional standards, including statistical health data, accreditation evaluation, and such other criteria as may be developed to assay healthcare and the professional competence of healthcare personnel.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.9. **Physiological Training and Support Program**

**FUNCTION:** The Physiological Training and Support Program teaches flying personnel the stress of modern military aviation and space flight and prepares them to meet these stresses. The program includes operation of low-pressure chambers, operation of ejection seat trainers, and the management of all pressure suit activities. The program is also responsible for the operation of compression chambers used in hyperbaric oxygen therapy.

**COSTS:** The Physiological Training and Support Program shall be a subaccount that includes all expenses incurred in operating and maintaining the function funded under DoD PECs, "Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS" and "Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS."

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.6.1.10. Inactive FAJ

C2.6.1.11. Trainee Expenses - Other Than Graduate Medical Education (GME) or Graduate Dental Education (GDE) Program FAK

**FUNCTION:** The Trainee Expenses - Other Than GME or GDE program includes the portion of trainee salary expenses and work-hours represented by the time the trainee is in a pure learner role (classroom, work center training, etc.) under programs defined in the MEPRS EBF subaccount. This subaccount excludes trainees in the GME and GDE programs as outlined in the MEPRS EBE and EBF subaccounts. Trainee salary expenses related to time directly contributing to work center output must be charged to the receiving work center, as specified under costs, below.

**COSTS:** The Trainee Expenses - Other Than GME or GDE Program shall be a subaccount that includes all trainee salaries computed for the time the trainee is in a pure learner role in a training program other than GME or GDE. Labor distribution of trainee salaries are determined as follows: If the trainee's curricula requires mainly classroom training and patient care or support is incidental, the labor shall be 50 percent chargeable to this subaccount and 50 percent chargeable to the work center(s) the trainee supports. If the trainee mainly performs clinical tasks that would normally be performed by permanently assigned personnel, the labor shall be 30 percent chargeable to this subaccount and 70 percent chargeable to the work center(s) the trainee supports. If the trainee's curricula is entirely classroom training, 100 percent of the trainee's time is chargeable to this subaccount. The local administrative office should assist in creating site specific, work-hour templates or schedules to ensure accurate and timely reporting in MEPRS EAS.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.12. Continuing Health Education FAL

**FUNCTION:** The Continuing Health Education Program includes the time and expenses incurred by the MTF in support of continuing health education requirements. It includes all continuing health education programs, regardless of location or source of instruction.
COST: The Continuing Health Education Program shall be a subaccount that includes all expenses incurred in support of continuing health education requirements. Costs may include tuition, TAD or TDY expenses, salaries, fees, and contractual expenses.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.13. Graduate Medical Education (GME) Intern and Resident Expenses - Physicians Program FAM

FUNCTION: The Graduate Medical Education (GME) Intern and Resident Expenses - Physicians Program includes the portion of trainee salary expenses and work-hours represented by the time the physician participating in a GME program is in a pure learner role (classroom, work center training, etc.). GME programs are defined in the MEPRS EBE account. GME trainee salary expenses related to time spent directly contributing to work center output must be charged to the receiving work center, as specified below.

COSTS: The Graduate Medical Education (GME) Intern and Resident Expenses Program shall be a subaccount that includes GME trainee salary expenses computed for the time the trainee is in a pure learner role in a GME program. During the first year of GME, labor distribution of the trainee's monthly salary shall be 50 percent chargeable to this subaccount and 50 percent chargeable to the workcenter(s) the trainee supports. For the trainee who has completed the first year, labor distribution during the second and later years of GME (in which the curricula requires mainly performance of clinical tasks), shall be 30 percent chargeable to this subaccount and 70 percent chargeable to the work center(s) the trainee supports. The recommended procedure to capture this workload is using work-hour templates or schedules. The local GME administrative office should assist in creating site specific templates or schedules to ensure accurate and timely reporting in MEPRS EAS.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.14. Graduate Dental Education (GDE) Intern and Resident Expenses - Dentists Program FAN
FUNCTION: The Graduate Dental Education (GDE) Intern and Resident Expenses - Dentists Program includes the portion of trainee salary expenses and work-hours represented by the time the trainee participating in a GDE program is in a pure learner role (classroom, work center training, etc.). GDE programs are defined in the MEPRS EBI subaccount. GDE trainee salary expenses related to time directly contributing to work center output must be charged to the receiving work center, as specified below.

COSTS: The Graduate Dental Education(GDE) Intern and Resident Expenses - Dentists Program shall be a subaccount that includes GDE trainee salary expenses computed for the time the trainee is in a pure learner role in a GDE program. During the first year of GDE, labor distribution of the trainee's monthly salary shall be 50 percent chargeable to this subaccount and 50 percent chargeable to the work-center(s) the trainee supports. For the trainee who has completed the first year, labor distribution during the second and later years of GDE (in which the curricula requires mainly performance of clinical tasks), shall be 30 percent chargeable to this subaccount and 70 percent chargeable to the work center(s) the trainee supports. The recommended procedure to capture this workload is using work-hour templates or schedules. The local GDE administrative office should assist in creating site specific templates or schedules to ensure accurate and timely reporting in MEPRS EAS.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.15. GME Fellowship and Resident Expenses - Full-Time Research Program

FUNCTION: The GME Fellowship and Resident Expenses - Full-Time Research Program includes the portion of trainee salary expenses and work-hours for fellows and residents performing full-time research and no patient care. GME programs are defined in the EBE subaccount. The period of time for which the fellow or resident is performing full-time research shall be charged to this subaccount.

COSTS: The GME Fellowship and Resident Expenses - Full-Time Research Program shall be a subaccount that includes fellow and resident trainee salary expenses when they are performing full-time research under the GME program. Fellow and resident trainees' monthly labor expenses shall be charged to this subaccount for the period they
are performing full-time research, as specified by the GME program. The recommended procedure to capture this workload is work-hour templates or schedules. The local GME administrative office should assist in creating site specific templates or schedules to ensure accurate and timely reporting in MEPRS EAS.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**C2.6.1.16. GME Fellowship Expenses Program**

**FUNCTION:** The GME Fellowship Expenses Program includes the portion of fellowship trainee salary expenses and work-hours represented by the time the physician is in a GME fellowship program. GME programs are defined in the EBE account. Fellow trainee salary expenses related to time directly contributing to work center output must be charged to the receiving work center, as specified below.

**COSTS:** The GME Fellowship Expenses Program shall be a subaccount that includes fellow trainee salary expenses for the time the physician is in a pure learner role in a GME fellowship program. Labor distribution of the fellow trainee shall be 10 percent chargeable to this account and 90 percent chargeable to the work center(s) the trainee supports. The recommended procedure to capture this workload is work-hour templates or schedules. The local GME administrative office should assist in creating site specific templates or schedules to ensure accurate and timely reporting in MEPRS EAS.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**C2.6.1.17. GDE Fellowship Expenses Program**

**FUNCTION:** The GDE Fellowship Expenses Program includes the portion of fellowship trainee salary expenses and work-hours represented by the time the dentist is in a GDE fellowship program. GDE programs are defined in the MEPRS EBI account. Fellow trainee salary expenses related to time directly contributing to work center output must be charged to the receiving work center, as specified below.
COSTS: The GDE Fellowship Expenses Program shall be a subaccount that includes fellow trainee salary expenses for the time the physician is in a pure learner role in a GDE fellowship program. Labor distribution of the fellow trainee shall be 10 percent chargeable to this account and 90 percent chargeable to the work-center(s) the trainee supports. The recommended procedure to capture this workload is work-hour templates or schedules. The local GDE administrative office should assist in creating site specific templates or schedules to ensure accurate and timely reporting in MEPRS EAS.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.1.18. Cost Pool

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.6.1.19. Specified Health-Related Programs Not Elsewhere Classified

FUNCTION: Includes the expenses of those Specified Health-Related Programs that satisfy the criteria for a work center and are not described in subparagraphs C2.6.1.1. through C2.6.1.18., above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.
SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2. Public Health Services FB

FUNCTION: The Public Health Services account summarizes the expenses of an MTF that are incurred as the result of performing health services necessary to the Military Service environment. The summarized accounts are: Preventive Medicine; Industrial Hygiene Program; Radiation Health Program; Environmental Health Program; Epidemiology Program; and Immunizations.

COSTS: The Public Health Services shall be a summary account that includes all expenses recorded by the accounts as outlined in subparagraphs C2.6.2.1. through C2.6.2.14., below.

SERVICE UNIT: Not applicable.

C2.6.2.1. Inactive FBA

C2.6.2.2. Preventive Medicine FBB

FUNCTION: Various terms are used by the Services to describe those functions constituting a program of medical service surveillance over human beings and their living and working environments to ensure that potential hazards to individual and community health are identified, evaluated, eliminated, or controlled. Primary functions associated with this special program include monitoring activities that affect the community environment. For example: monitoring of potable water sources, surveillance of public swimming areas, and verifying compliance with environmental pollution laws; evaluating workplace environment for such things as exposure to physical, chemical, or biological health risks; checking solid and liquid waste disposal operations; implementing and monitoring programs to protect against adverse effects of potentially toxic chemicals and harmful physical agents such as ionizing or non-ionizing radiation, noise, and extremes of heat, cold, and altitude; and limiting the acute community health and environmental effects of disasters. This account shall be used only when the functions described in the Industrial Hygiene Program (FBC) and in the Radiation Health Program (FBD) are not separately established.
COSTS: The Preventive Medicine shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Preventive Medicine activities.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.3. Industrial Hygiene Program FBC

FUNCTION: The Industrial Hygiene Program conducts surveys and inspections of workplaces to identify, evaluate, and recommend control of those health hazards arising in or from the workplace that may cause sickness, impaired health and well-being, or significant discomfort among civilian and military personnel.

COSTS: The Industrial Hygiene shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Industrial Hygiene activities.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.4. Radiation Health Program FBD

FUNCTION: The Radiation Health Program supports ionizing and non-ionizing radiation surveys, radiation medical examinations, personnel monitoring, recording and reporting of radiation exposure, and training in radiation health. This program is associated with nuclear propulsion; nuclear weapons; and industrial, medical, and dental radiation sources.

COSTS: The Radiation Health Program shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Radiation Health Program activities.
SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.5. Environmental Health Program FBE

FUNCTION: The Environmental Health Program assesses and reduces incidence of diseases and their effects on base operations and on neighboring communities; evaluates and maintains the occupational health of military and civilian personnel; protects the health of personnel by preventing food-borne procurement activities; supports preventive medicine and occupational health programs and maintains liaison with other Agencies and communities; identifies disease vector populations; evaluates sanitation of food operating activities and public facilities such as gymnasiums, barber and beauty shops, and day care centers; and responds to disasters by controlling food-borne supplies, and participating in nuclear, biological, and chemical (NBC) decontamination procedures. The Environmental Health Program account includes those functions described below in the Epidemiology Program (FBF) when not separately established.

COSTS: The Environmental Health Program shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Environment Health Program activities.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.6. Epidemiology Program FBF

FUNCTION: The Epidemiology Program implements programs and provides consultation and training on the prevention and necessary control measures for communicable diseases; administers troop predeployment and post-deployment disease surveillance programs; performs epidemiological investigations, evaluations, and provides reports; compiles routine data to monitor trends for disease (including heat and cold injuries) of significance to military populations; and compiles necessary morbidity on diseases not requiring hospitalization when such data are required for
proper disease control. Administers sexually transmittable Disease Control Program and the Medical Wellness Program; ensures compliance with local, State, and DoD Directives and Instructions about the reporting of reportable diseases, and provides professional consultation about immunization requirements; and provides consultation about prevention and control measures for chronic diseases of significance to military populations (cancer detection, hypertension screening, glaucoma, diabetes, and heart disease, for example). Establishes heat and cold injury prevention program, provides training, disseminates education materials, and provides information on the use of WBGT, WGT, and wind chill indices.

COSTS: The Epidemiology Program shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Epidemiology Program activities.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.7. Inactive FBG
C2.6.2.8. Inactive FBH
C2.6.2.9. Immunizations FBI

FUNCTION: Immunizations administers routine immunizations and parenteral medications to individuals and groups. Observes patients for untoward reactions to immunological agents and medications, and initiates emergency measures, as required. Initiates, records, and maintains immunization records and reports. Give post-immunization instructions about expected or possible adverse reactions and instructions for proper care of smallpox vaccinations.

COSTS: Immunizations work center shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, equipment, travel, and other expenses identified directly in support of Immunizations activities. The costs of immunizations given by direct-care functions (e.g., pediatric care and emergency medical care) shall not be included in this account.

SERVICE UNIT: Immunizations and screening tests.
ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.10.  Early Intervention Services (EIS)  FBJ

FUNCTION:  Early Intervention Services (EIS) are provided to infants and toddlers (birth through aged 2 years) with disabilities and their families, in accordance with the Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq. (reference (e)). These are developmental services that are provided by a multi-disciplinary team and include, but not limited to, the following services: family training, counseling and home visits; special instruction; speech pathology and audiology; occupational therapy; physical therapy; psychological services; case management (service coordination); medical services for diagnostic or evaluation purposes; early identification, screening, and assessment services; health services; vision services; social work services; and assistive technology services. These services are provided to infants and toddlers who, but for their age, would be eligible to attend DoD Domestic Dependents Elementary and Secondary School arrangements located stateside or in U.S. territories or possessions or in DoD Dependents Schools (DoDDS) overseas. Services may be delivered in the infant's or toddler's home, childcare center, family childcare home, school facility, or the multi-disciplinary team designated location. Evaluations, assessments, or treatments provided by caregivers other than the multi-disciplinary team are captured under the clinical specialty providing the service.

COSTS:  Early Intervention Services (EIS) shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Early Intervention Services activities.

SERVICE UNIT:  Individual Family Service Plan (IFSP) (refer to Appendix 2).

PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.11.  Medically Related Services (MRS)  FBK

FUNCTION:  Medically Related Services (MRS) are provided in accordance with 20 U.S.C. 1400 et seq. (reference (e)). Children served are those with educational disabilities age's 3 years to 21 years who are eligible to receive or are receiving special education overseas. These services include direct and indirect services that are
required by a DoDDS Case Study Committee (CSC) to determine a student's eligibility for special education and, if eligible, the provision of MRS described on the child's Individualized Education Plan (IEP). These services are provided under professional medical supervision and may include: medical services for diagnostic and evaluative purposes; social work; community health nursing; dietary; occupational therapy; physical therapy; audiology; ophthalmology; and psychological testing and therapy. These services are provided in the school facility, the multi-disciplinary team designated location, or in other locations specified in the IEP by the CSC. Evaluations, assessments or treatments provided by other than the multi-disciplinary team are captured under the clinical specialty providing the service.

COSTS: Medically Related Services shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Medically Related Services activities.

SERVICE UNIT: Individualized Educational Plan (IEP) (refer to Appendix 2).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.12. Multi-Disciplinary Team Services (MTS) FBL

FUNCTION: Multi-Disciplinary Team Services (MTS) includes assessments, evaluations and treatments provided by a multi-disciplinary team simultaneously or sequentially. These are general medical care services provided to children, age's birth to 21, who are not receiving these services under 20 U.S.C. 1400 et seq. (reference (e)). Pediatricians, occupational and physical therapists, speech-language pathologists, social workers, nurses, audiologists, psychologists, and psychiatrists perform the assessments and evaluations. The results of these evaluations or assessments are used to obtain consensus among the multi-disciplinary team, to: produce reports (oral and written) for families as to the child's diagnosis; make recommendations as to the appropriate program or therapy for the child and, if necessary, to make referrals for further educational or medical evaluations. The site of service delivery is the multi-disciplinary team-designated location. Evaluations, assessments or treatments provided by other than the multi-disciplinary team are captured under the clinical specialty providing the service. These services are provided on a space-available basis.
COSTS: Multi-Disciplinary Team Services shall be a subaccount that includes all expenses incurred in operating and maintaining the function such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Multi-Disciplinary Team Services activities.

SERVICE UNIT: Available FTE work-months recorded to this account.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.13. Hearing Conservation Program FBN

FUNCTION: The Hearing Conservation Program (HCP) provides hearing conservation surveillance for military and civilian personnel routinely exposed to hazardous noise. Conducts routine and follow-up audiometric monitoring using the Defense Occupational Health Readiness System - Hearing Conservation (DOHRS-HC) in both fixed and mobile facilities (e.g., the Military Occupational Health Vehicle). Audiometric monitoring consisting of baseline (reference), periodic (annual, termination or other) and all follow-up testing required to identify, confirm, and document hearing threshold shifts resulting from noise exposure. Diagnostic audiology services including hearing loss evaluations for worker's compensation; hearing fitness for duty evaluations; hearing profile evaluations for readiness; significant hearing threshold-shift evaluations; and evaluations for acoustic trauma injuries and for difficult to test patients (i.e., non-organic behavior or response). The HCP performs annual Hearing Protection Evaluation and Fittings for military and civilian personnel routinely exposed to hazardous noise. Determines the appropriate selection of hearing protection style and earplug size based on user needs. Performs otoscopic examination to rule out any contradiction for wearing earplugs. Performs earmold impressions for custom fitted earplugs. Conducts training classes on the effects of noise on hearing; the purpose, advantages, disadvantages and attenuation of various hearing protectors, selection, fitting, care and use of hearing protectors; and the purpose and procedures of audiometric monitoring. Annually examines hearing protective devices during monitoring audiometry to ensure proper fit and condition. Monitors the proper wear and use of hearing protection during work site visits. The HCP Manager manages the HC program by providing supervision to hearing conservation technicians, reviewing audiometric monitoring tests and conducting technician hearing conservation certification courses and ensures all monitoring audiometry tests meet all Federal, DoD and Service-specific record keeping
requirements and are maintained as a medical legal document in the noise-exposed individual's medical record.

**COSTS:** The Hearing Conservation Program shall be a subaccount that includes all operating expenses incurred in performing and maintaining this program.

**SERVICE UNIT:** Visit. See NOTE, below.

**NOTE:** Criteria to Define Hearing Conservation Visit includes all Active Duty and those Civilians who are enrolled in the Hearing Conservation program who present for their annual monitoring testing, significant threshold shift (STS) follow-up, and audiology diagnostic referrals excluding remediation and rehabilitation.

**ASSIGNMENT PROCEDURE:** This is a final operating expense account and shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.2.14. **Cost Pool** FBX

**FUNCTION:** Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

**COSTS:** The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

**SERVICE UNIT:** To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

**ASSIGNMENT PROCEDURE:** Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.6.2.15. **Public Health Services Not Elsewhere Classified** FBZ

**FUNCTION:** Includes the expenses of those Public Health Services that satisfy the criteria for a work center and are not described in paragraphs C2.6.2.1. through C2.6.2.14., above.
COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.3. Healthcare Services Support FC

FUNCTION: The Healthcare Services Support account summarizes the expenses of the MTF that are incurred as the result of performing services that are supportive of healthcare delivery rendered by another Federal treatment facility or Agency or rendered by a civilian practitioner, as in the case of CHAMPUS beneficiary support. Also included are the total expenses incurred to purchase necessary supplemental materiel and professional and personal services from civilian sources. The summary accounts are: Purchased/Referred Care (previously Supplemental Care); Guest Lecturer and Consultant Program; Ancillary Support to non-DoD External Providers (previously CHAMPUS Beneficiary Support); Support to Other Military Activities; Support to Other Federal Agencies; Support to Non-Federal Activities; and Support to Non-MEPRS Reporting Activities; and Emergency and Active Duty Remote Area Care.

COSTS: The Healthcare Services Support account shall be a summary account that includes all expenses incurred in operating and maintaining the functions as outlined in subparagraphs C2.6.3.1. through C2.6.3.9., below.

SERVICE UNIT: Not applicable since this summary account exists only to summarize and report costs of the inclusive accounts.

C2.6.3.1. Purchased/Referred Care (previously Supplemental Care) FCA

FUNCTION: The Purchased/Referred Care subaccount is provided to accumulate expenses incurred by military MTF/DTF that procures from civilian sources the necessary materiel and professional and personal services required for the proper care and treatment of MTF-enrolled patients when such services are not available at the MTF/DTF, and the patient has been referred by the MTF/DTF. When services are not available in the MTF/DTF, enrolled patients may be sent to civilian facilities for
specific treatment or services, provided they remain enrolled to the MTF during the entire period and clinical management responsibility of these patients remains with the MTF/DTF. This includes all civilian care and ancillary services received by MTF-enrolled patients (Active Duty and CHAMPUS eligible) whether the bill is actually paid by the MTF or not.

This also includes care purchased under the auspices of a Federal-sharing agreement and the Emergency and Active Duty remote Area Care Program (OCONUS only). This excludes non-MTF referred care (e.g., emergency care for CONUS only, elective care) and Resource Sharing Agreement/Support costs.

**COSTS:** This subaccount shall be charged with all actual and free receipt expenses incurred in purchasing materiel and professional and personal services from civilian sources for the MTF enrollees to include purchased services rendered to MTF inpatients regardless of enrollment status.

**NOTE:** Contrary to previous supplemental care instructions, costs will not be expensed to the requesting work center. This excludes non-MTF referred care (e.g., emergency) and TRICARE Prime Remote. Also, please note the change to inpatient coverage - non-enrolled members who are inpatients or outpatients in the MTF and require civilian ancillary or inpatient services will be responsible for deductibles and cost sharing IAW CHAMPUS policy.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** This is a final operating expense account and shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.3.2. Guest Lecturer and Consultant Program   FCB

**FUNCTION:** The Guest Lecturer and Consultant Program may include didactic lectures, bedside teaching, ward rounds, and demonstration of procedures and techniques to encourage and enhance academic and scientific stimulation, and to monitor standards of professional practice. The overall program is an integration of essentially two entities:

C2.6.3.2.1. Guest Lecturer and Consultant Program (Civilian). Persons certified and appointed under this phase of the program are normally: diplomats of an American Specialty Board (for medicine or dentistry), or recognized as outstanding
specialists in their respective scientific disciplines (medicine, dentistry, veterinary medicine, and other healthcare fields), or recognized as noted scholars who enjoy high professional status in a accredited medical school or equivalent institution (visiting professor program). Such consultants assist in the maintenance of high standards of professional practice, further the educational program of the medical department, and provide liaison with leaders in related professions. Consultants provide advice on professional subjects and on new developments in prophylaxis, diagnosis, treatment, and teaching procedures. They also stimulate interest in professional problems and aid in their investigation, give research and development and educational and training programs, and encourage participation in programs such as clinical and pathological conferences, ward rounds, and journal clubs.

C2.6.3.2.2. In-Service Consultant and Lecturer Program (Military). Persons appointed as consultants or lecturers within the purview of this program are normally senior career specialists and mature clinicians that are board certified, have broad experience in their specialty, and are fully knowledgeable about the organization and management of their respective medical department. Persons appointed may include but are not limited to, medical and dental consultants, nurse consultants, biomedical sciences consultants, and forensic medicine consultants. This phase of the program may be further divided into three discrete aspects:

C2.6.3.2.2.1. Visits by expert professional military personnel (Visiting Chief of Service, for example) in support of medical department research and development and education and training programs in the same capacity as those functions enumerated in the Civilian Lecturer and Consultant Program, above.

C2.6.3.2.2.2. Visits by assigned consultants from all corps of the medical departments who serve as advisors to the Surgeons General and other senior staff and operational commanders. Program objectives are to: advise on major subject and broad problems connected with policy and practice in the prevention of diseases, the care of patients, health and environmental activities, evaluation and maximum utilization of specialized personnel, medical research and development programs, graduate medical education, continuing education programs, and other important professional matters. Also to provide onsite observations by experienced professional observers and to aid in the monitoring of the standards of professional practice in MTFs and activities; to provide consultation, advice, academic stimulation, and scientific presentation to professional colleagues; and to provide career assistance and motivational counseling to officers of the medical departments.
C2.6.3.2.2.3. Visits by inactive reserve medical department officers as consultants without pay. Eligible officers may, with their consent, be ordered on training and support duty orders without pay status to serve as consultants and to participate in staff conferences, clinical lectures, journal club meetings, clinical pathology conferences, formal ward rounds as clinical consultants to Chief of Service or Heads of Departments in unusual cases, and as consultant or lecturer to assist in educational and training programs.

COSTS: The Guest Lecturer and Consultant Program shall be a subaccount that includes all expenses incurred through participating in operating and maintaining the program. Distinction must be made between the expenses of this program and those to be charged to the Training and Educational Programs account. The principal point of distinction is the purpose of the visit; if it is teaching in one of the approved training and educational programs, then the Training and Educational Programs account shall be charged. If not, then the charge to this account is appropriate.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.3.3. Support to Non-Federal External Providers (previously CHAMPUS Beneficiary Support) FCC

FUNCTION: The Support to non-Federal External Providers account is provided to accumulate expenses incurred by a military MTF in providing inpatient and ambulatory care and ancillary services support to all eligible beneficiaries, regardless of enrollment status, at the request of civilian providers external to the MTF. Such services would include augmentation for patient care support; training opportunities; external partnerships; emergency services; radiology, pathology, pharmacy, special procedures services, and nuclear medicine procedures; rehabilitative services visits; and central sterile supply and/or materiel service issues, provided none of the ambulatory care functions receives credit for a visit as the result of the patient's contact with the facility to receive the requested service.

NOTE: Ancillary and other support to VA providers will be included in FCE, Support to Other Federal Agencies.
COSTS: The Support to Non-Federal External Providers shall be a subaccount that includes all expenses incurred in providing services to non-Federal activities and for the expenses associated with time away from the reporting MTF.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.3.4. Support to Other Military Medical Activities FCD

FUNCTION: The Support to Other Military Medical Activities includes the expenses incurred by an MTF in providing inpatient, ambulatory, and dental care support at other MTFs and performing regional and area ancillary or administrative services to other MTFs. Such services include augmentation for patient care support, regional and area medical materiel and biomedical equipment repair, pathology (other than that done by Area Reference Laboratories (FAA)), radiology, and pharmacy. This account will not collect any expenses generated as the result of visits to the reporting facility's ambulatory care functions or generated as the result of any patient who contributes an occupied bed day to the reporting facility's workload.

COSTS: The Support to Other Military Medical Activities shall be a subaccount that includes all expenses incurred in providing regional and area ancillary and administrative services to other military activities and for the expenses associated with TDY or TAD temporary time away from the reporting MTF to provide inpatient and ambulatory care or services to other MTFs. A fixed MTF receiving "loaned" personnel support will record the "borrowed" labor in the appropriate work center subaccount.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.3.5. Support to Other Federal Agencies FCE

FUNCTION: The Support to Other Federal Agencies includes the expenses incurred by an MTF in providing inpatient, ambulatory, and dental care support to other Federal Agencies and performing ancillary or administrative services to other Federal Agencies. Such services include augmentation for patient care support, medical
materiel and biomedical equipment repair, pathology (other than that done by Area Reference Laboratories (subaccount FAA)), radiology, and pharmacy. This account shall not collect any expenses generated as the result of visits to the reporting facility's ambulatory care functions or generated as the result of any patient who contributes an occupied bed day to the reporting facility's workload.

COSTS: The Support to Other Federal Agencies shall be a subaccount that includes all expenses incurred in providing ancillary and administrative services to Federal Agencies other than military and for the expenses associated with TDY or TAD or temporary time away from the reporting MTF to provide inpatient and ambulatory care or services to other Federal medical activities.

NOTE: This subaccount excludes purchased care from the Department of Veterans Affairs (VA) under the auspices of a VA/DoD Sharing Agreement (refer to subaccount FCA, paragraph C2.6.3.1.).

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.3.6. Inactive  FCF

C2.6.3.7. Support to Non-MEPRS Reporting Activities  FCG

FUNCTION: The Support to Non-MEPRS Reporting Activities includes the time and expenses incurred by a fixed MTF, when performing medical or non-medical-related services for, or loaning personnel to, non-MEPRS reporting activities. This includes time and expenses incurred in support of headquarters, regional, and base activities. This account shall not collect time or expense generated as a result of support to other MEPRS reporting MTFs. Such time and expense should be charged to FCD - Support to Other Military Medical Activities account.

COSTS: The Support to Non-MEPRS Reporting Activities shall be a subaccount that includes all expenses attributable to support non-MEPRS reporting medical activities.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.6.3.8. Inactive FCH

C2.6.3.9. Healthcare Services Support Not Elsewhere Classified FCZ

FUNCTION: Includes the expenses of those Healthcare Services Support that satisfy the criteria for a work center and are not described in subparagraphs C2.6.3.1. through C2.6.3.8., above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.4. Military-Unique Medical Activities FD

FUNCTION: The Military-Unique Medical Activities summary account includes all expenses of an MTF incurred because of its military mission. This is not to imply that certain of the other Special Programs accounts' functions would be found in a civilian hospital, but only that the accounts summarized to this account have little, if anything, to do with patient care or health services. Therefore, the expenses are necessary to meet "defense needs" or to comply with governmental systems' requirements. The accounts summarized are: Base Operations-Medical Installations; Non-patient Food Operations; Decedent Affairs; Initial Outfitting; Urgent Minor Construction; TDY or TAD En Route to PCS; Military-Funded Emergency Leave; In-place Consecutive Overseas Tour Leave; and Military-Unique Medical Activities Not Elsewhere Classified.

COSTS: The Military Unique Medical Activities shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in subparagraphs C2.6.4.1. through C2.6.4.11., below.

SERVICE UNIT: Not applicable.

C2.6.4.1. Inactive FDA
FUNCTION: The Base Operation - Medical Installations includes expenses incurred by the MTF in providing services other than health services to military personnel and other authorized beneficiaries. The provided services may include, but are not limited to, the following: a portion of the installation supply operations; installation transportation activities; laundry services; recreation services; operation of utilities; maintenance and repair of real property; minor construction; other engineering support; standby fire-fighting capability; installation headquarters administration; installation data processing activities; all of the unaccompanied personnel housing operations and furnishings; and military family housing operations and furnishings. These services may be provided for the benefit of both the effective operation of the MTF and the personnel support facilities located within, and occasionally even outside, the medical installation. The budgeting and expense accounting for these base operations services is necessarily found in Major Force Program VIII Medical because the services provided directly support the medical mission. However, to provide comparability among the MTFs within a Service as well as among those of the other Services, that portion of the cost of these services that does not contribute to the provision of care of patients or maintenance of MTF should be excluded from inpatient, ambulatory, and dental accounts. By using this method of shredding out the costs, an MTF that must rely on an installation commander to provide these services whose base operations costs are contained in a Major Force Program other than VIII Medical, and those medical installations, which must program all base operations costs in Major Force Program VIII Medical, shall be comparable. Refer to Support Services (section C2.5.) accounts for an explanation of which base operations costs are considered appropriate charges to the Inpatient Care (section C2.1.), Ambulatory Care (section C2.2.), and Dental Care (section C2.3.) accounts. Also refer to DoD PECs, "Base Operations - CONUS - Healthcare" and "Base Operations - OCONUS - Healthcare."

COSTS: The Base Operations - Medical Installations shall be a subaccount that includes all expenses incurred in providing personnel support to activities that are not directly related to MTF patient care operations.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.6.4.3. Non-Patient Food Operations

FUNCTION: The Non-Patient Food Operations includes the nutrition management expenses that are unrelated to direct patient care. It includes that portion of food operations expenses in support of staff and visitors.

COSTS: The Non-Patient Food Operations shall be a subaccount that includes all expenses of maintaining and operating non-patient food operations in the dining room. That portion of the nutrition management account that is attributable to staff and visitors shall be assigned to this account.

SERVICE UNIT: Non-patient meal days served.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.4.4. Decedent Affairs

FUNCTION: The Decedent Affairs (normally performed under the supervision of the patient affairs officer) prepares official notification in accordance with current directives for transmission or delivery to the next of kin for all deaths occurring on the installation; makes necessary arrangements for disposition of remains of deceased personnel; carries out administrative procedures incident to administration of the Decedent Affairs Program and the annual care-of-the-dead contract; prepares documents and reports required by civil and military authorities; terminates and makes final disposition of personnel records of deceased military personnel; and ensures proper disposition of personal effects of all deceased persons.

COSTS: The Decedent Affairs shall be a subaccount that includes all local expenses incurred in operating and maintaining the function.

SERVICE UNIT: Not meaningful in expense accounting process.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.6.4.5. Initial Outfitting FDE

FUNCTION: The Initial Outfitting includes expenses incurred for minor plant equipment and supplies needed to initially outfit newly constructed MTFs.

COSTS: The Initial Outfitting shall be a subaccount that includes all expenses of the equipment and supplies as well as storage, installation, and transportation costs incurred to initially outfit a newly constructed (to include expansion, extension, addition, conversion) MTF.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.4.6. Urgent Minor Construction FDF

FUNCTION: Urgent Minor Construction includes the expenses incurred by an MTF to construct urgently needed permanent or temporary public works or public works that have been determined will result in savings in maintenance and operating costs in excess of the cost of the project within 3 years after completion. This applies to projects authorized under the provisions of 10 U.S.C. 2803 (reference (f)). Refer to the definition of "construction" at Appendix 2.

COSTS: The Urgent Minor Construction shall be a subaccount that includes all expenses as accrued of urgent and 3-year amortized minor construction projects.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.4.7. TDY/TAD En Route to PCS FDG

FUNCTION: The TDY/TAD En Route to PCS includes the locally funded travel expenses incurred by the gaining facility for civilian personnel in PCS and TDY/TAD orders in conjunction before reporting to this new permanent duty station; and these expenses are not chargeable to the military personnel appropriation or to other operations and maintenance appropriations.
COSTS: The TDY/TAD En Route to PCS shall be a subaccount that includes all expenses with the costs of transportation and per diem from the old permanent duty station to, and while at, the TDY/TDA station. The personnel salary expenses shall not be included in this account.

SERVICE UNIT: Not applicable.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.4.8. Military Funded Emergency Leave FDH

FUNCTION: The Military Funded Emergency Leave includes the travel expenses of military personnel in an emergency leave status where portions of the travel are funded by the activity.

COSTS: The Military Funded Emergency Leave is a subaccount that includes all expenses with the travel expense borne by the activity for military personnel placed in an emergency leave status.

SERVICE UNIT: Number of emergency leaves funded.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.4.9. In-Place Consecutive Overseas Tour Leave FDI

FUNCTION: The In-Place Consecutive Overseas Tour Leave includes the leave travel expenses in an overseas theater when military members and their immediate families are authorized funded leave in conjunction with an in-place consecutive overseas tour and the travel is funded by the activity.

COSTS: The In-Place Consecutive Overseas Tour Leave shall be a subaccount that includes all expenses with the leave travel expense borne by the activity for the military member and immediate family.

SERVICE UNIT: Number of in-place consecutive overseas tour leaves funded.
ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.4.10. Cost Pool FDX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.6.4.11. Military-Unique Medical Activities Not Elsewhere Classified FDZ

FUNCTION: Includes the expenses of those Military-Unique Medical Activities that satisfy the criteria for a work center and are not described in paragraphs C2.6.4.1. through C2.6.4.11., above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.5. Patient Movement and Military Patient Administration FE

FUNCTION: The Patient Movement and Military Patient Administration account summarizes the expenses of an MTF that are incurred in moving patients to and
between MTFs, providing minimum care and services while en route, and performing those personnel administrative functions for patients who are on active duty. The accounts summarized are: Patient Transportation; Patient Movement Expenses; Transient Patient Care; Military Patient Personnel Administration; Military Patients (Salaries); and Aeromedical Staging Facilities.

**COSTS:** The Patient Movement and Military Patient Administration shall be a summary account that includes all expenses incurred in operating and maintaining the functions described in subparagraphs C2.6.5.1. through C2.6.5.8., below.

**SERVICE UNIT:** Not applicable since this summary account exists only to summarize and report costs of the inclusive accounts.

C2.6.5.1. Patient Transportation FEA

**FUNCTION:** Patient Transportation operates and maintains emergency medical vehicles (ambulances) and their associated equipment in accordance with higher headquarters, State, national, and local policies. Provides rescue, Basic Life Support (BLS), and Advanced Life Support (ALS) at the accident site and en route to the MTF. Provides emergency services off the military installation at the discretion of the MTF Commander. Operates and maintains Patient Transport Vehicles (PTVs) and passenger vans and buses for the movement of non-emergency patients or mass casualties and attendants to, from, and between MTFs. Supports training missions such as firing range coverage, authorized community support activities such as Boy and Girl Scout jamborees, base sporting events, etc. Supports disaster and emergency preparedness plans, such as NDMS and natural disasters. Loads and unloads patients on vehicles. Checks, maintains, and stocks emergency equipment and supplies.

**COSTS:** Patient Transportation shall be a subaccount that includes all expenses incurred in operating and maintaining the function, such as expenses for personnel, supplies, travel, and any other expenses identified directly in support of Patient Transportation activities.

**SERVICE UNIT:** Hours of service. (This is the total hours the vehicle is logged out.)

**ASSIGNMENT PROCEDURE:** This is a final operation expense account and shall not be reassigned during the expense allocation process described in Chapter 3.
C2.6.5.2. Patient Movement FEB

**FUNCTION:** The Patient Movement includes the expenses incurred in moving patients to and between MTFs necessary to provide optimum care or determine fitness for active duty. Current regulations authorize transportation and per diem to patients and attendants in certain circumstances.

**COSTS:** The Patient Movement shall be a subaccount that includes all expenses incurred by the MTF to move inpatients, outpatients, and attendants between MTFs to provide optimum care, or appear before medical and physical evaluation boards, and to support patients involved in education and research programs. Expenses in the movement of patients cover items such as litters, restraints, and blankets.

**SERVICE UNIT:** Not applicable.

**ASSIGNMENT PROCEDURE:** This is final operating expense account and shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.5.3. Transient Patient Care FEC

**FUNCTION:** Transient Patient Care includes all expenses incurred by certain MTFs that have designated transient patient beds to provide care to transient patients. These facilities are usually located on air routes used by the aeromedical evacuation system, but do not generate or receive sufficient numbers of patients to necessitate establishment of an aeromedical staging facility.

**COSTS:** The Transient Patient Care shall be a subaccount that includes all expenses incurred by MTFs to operate and maintain designated transient patient beds.

**SERVICE UNIT:** Occupied bed day by transient patient.

**NOTE:** Occupied bed days by transient patients are not counted as workload by any inpatient account, nor are they used in any expense assignment process.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.6.5.4. Military Patient Personnel Administration

**FUNCTION:** Military Patient Personnel Administration prepares and processes correspondence pertaining to military patients; prepares special orders for patients' TDY or reassignment to other MTFs for consultation, treatment, or disposition; assists patients in shipment of personal effects; maintains military records and related documents for patients; assists patients on personal matters; performs duties connected with evacuation and transfer of patients; requests reassignment instructions for patients through personnel channels; performs duties connected with personnel described on Temporary Disabled Retired List (TDRL); and provides patients with statements of hospitalization. For the Army and the Navy, this function is titled "Medical Holding Company." For the Air Force, it is "Patient Squadron Section." The functional elements of this account are usually collocated with and supervised by the Chief, Personnel Division (USA); Head, Patient Administration Department (USN); and the Medical Support Squadron Commander (USAF); and in small hospitals are usually performed as collateral or additional duties of personnel assigned to other functional areas under the supervisor mentioned.

**COSTS:** The Military Patient Personnel Administration shall be a subaccount that includes the salary expenses of military and civilian personnel assigned to authorizations specifically designated to support this function. No other personnel salary expenses shall be charged, such as those performing as collateral or additional duty. The account shall be charged with all other expenses incurred in operating and maintaining the function.

**SERVICE UNIT:** Not meaningful in expense accounting process.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.5.5. Inactive

C2.6.5.6. Aeromedical Staging Facility

**FUNCTION:** An Aeromedical Staging Facility is a medical unit that operates transient patient beds located on, or in the vicinity of an enplaning and deplaning air base or airstrip, that provides for the reception, administration processing, ground transportation, feeding and limited medical care for patients entering, en route, or leaving an aeromedical system.
COSTS: The Aeromedical Staging Facility shall be a subaccount that includes all expenses incurred by aeromedical staging facilities to operate and maintain designated transient patient beds.

SERVICE UNIT: Patient movements.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.5.7. Cost Pool FEX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).

SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.6.5.8. Patient Movement and Military Patient Admin Not Elsewhere Classified FEZ

FUNCTION: Includes the expenses of Patient Movement and Military Patient Administration that satisfy the criteria for a work center and are not described in subparagraphs C2.6.5.1. through C2.6.5.7., above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).
ASSIGNMENT PROCEDURE:  This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.6.  Veterinary Services  

FUNCTION:  Veterinary Services are U.S. Army activities that support the Department of Defense and other Federal Agencies. Veterinary Services: perform food inspection programs, sanitary and food inspections at off-installation food manufacturing establishments that produce food for military consumption, inspections of installation food storage and transportation facilities, surveillance inspections at food storage facilities, and agricultural and medical inspections on incoming aircraft emanating from foreign soil; develop and conduct human-animal bond programs and zoonosis control programs; provide complete medical care for Government-owned animals, veterinary medical support to biomedical R&D programs, and area veterinary laboratory services to support food inspection and animal disease control programs.

COSTS:  Veterinary Services shall be a summary account that includes all expenses incurred in operating and maintaining the veterinary functions described in subparagraphs C2.6.6.1. through C2.6.6.10., below. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed and personnel expenses shall be prorated based on time spent in each area or function.

SERVICE UNIT:  Weighted inspection (refer to Appendix 4).

C2.6.6.1.  Deputy Commander for Veterinary Services  

FUNCTION:  Deputy Commander for Veterinary Services provides management and supervision of the veterinary activity; provides professional consultative services and staff advice for all matters pertaining to the veterinary activity; reviews and analyzes work methods and operational procedures within the veterinary activity; provides professional assistance to Federal and State departments in emergency animal disease eradication programs; provides preparation and coordination of contingency planning to assist the medical commander in providing veterinary support during mobilization, natural disaster, or other emergency situations; establishes priorities for mission accomplishment; supervises R&D projects; and develops and conducts technical continuing educational and training programs.

COSTS:  The Deputy Commander for Veterinary Services account shall be subaccount that includes all expenses incurred in operating and maintaining this account.
SERVICE UNIT: Available FTE work-months.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.6.2. Commissary Food Inspection FFB

FUNCTION: Commissary Food Inspection includes food inspection programs at Army, Navy, Air Force, Coast Guard, and other Federal Commissaries, Commissary Annexes, and perishable or semi-perishable warehouses.

COSTS: The Commissary Food Inspection shall be a subaccount that includes all expenses incurred in operating or maintaining this function at all commissary activities for which the veterinary service is responsible.

SERVICE UNIT: Dollar value of sales.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.6.3. Troop-Issue Supply Food Inspection FFC

FUNCTION: Troop-Issue Supply Food Inspection includes food inspection programs at Army, Navy, Air Force, Coast Guard, and other DoD troop-issue supply activity.

COSTS: Troop-Issue Supply Food Inspection shall be a subaccount that includes all expenses incurred in operating or maintaining this function at all troop-issue supply activities for which this veterinary service is responsible.

SERVICE UNIT: Dollar value of sales.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall be reassigned during the expense allocation process described in Chapter 3.

C2.6.6.4. Supply Point Food Inspection FFD

FUNCTION: Supply Point Food Inspection includes food inspection programs of perishable subsistence on or off installations at Government- or commercial-owned facilities.
COSTS: The Supply Point Food Inspection shall be a subaccount that includes all expenses incurred in operating or maintaining this function at all supply point activities for which this veterinary service is responsible.

SERVICE UNIT: Dollar value of sales.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.6.5. Depot Food Inspection FFE

FUNCTION: Depot Food Inspection includes food inspection programs of semi-perishable subsistence on or off installation at Government- or commercial-owned depot facilities.

COSTS: The Depot Food Inspection shall be a subaccount that includes all expenses incurred in operating or maintaining this function at all depot activities for which this veterinary service is responsible.

SERVICE UNIT: Dollar value of sales.

ASSIGNMENT PROCEDURE: This a final operating expense account and shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.6.6. Origin Food Inspection FFF

FUNCTION: Origin Food Inspection includes food inspection programs on or off installation at Government or commercial-owned food manufacturing establishments that produce food for military consumption.

COSTS: The Origin Food Inspection shall be a subaccount that includes all expenses incurred in operating or maintaining this function at all origin food manufacturing activities for which this veterinary service is responsible.

SERVICE UNIT: Dollar value of sales.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.6.7. Veterinary Laboratory FFG
FUNCTION: Veterinary Laboratory includes forensic toxicology procedures and tests and examinations on meat, dairy products, and other foods.

COSTS: The Veterinary Laboratory shall be a subaccount that includes all expenses incurred in operating and maintaining this function.

SERVICE UNIT: Weighted procedure (refer to Appendix 4).

ASSIGNMENT PROCEDURE: This a final operating expense account and shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.6.8. Animal Disease Prevention and Control Facility FFH

FUNCTION: The Animal Disease Prevention and Control Facility provides complete medical and surgical care of Government-owned animals; monitors and administers the animal disease prevention and control program; conducts a veterinary preventative medical program to control zoonosis; provides support to the clinical investigations and medical teaching programs; develops and conducts the Human-Animal Bond Program; and administers the non-appropriated funds veterinary activities.

COSTS: The Animal Disease Prevention and Control Facility shall be a subaccount that includes all expenses incurred in operating and maintaining this function at all animal disease prevention and control activities for which this veterinary service is responsible.

SERVICE UNIT: Animal care units.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.6.6.9. Cost Pool FFX

FUNCTION: Use the cost pool in situations where time and expenses cannot be assigned to any one specific work center subaccount because two or more work centers share physical space, personnel, or supplies.

COSTS: The cost pool subaccount shall be charged with all expenses incurred in operating and maintaining the function(s).
SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified after the expense allocation process described in Chapter 3. Cost pools are purified in alphabetical order except for ancillary cost pools.

C2.6.6.10.  Veterinary Services Not Elsewhere Classified FFZ

FUNCTION: Includes the expenses of those Veterinary Services that satisfy the criteria for a work center and are not described in subparagraphs C2.6.6.1. through C2.6.6.9., above.

COSTS: Any work center subaccount established hereunder shall be charged with all expenses incurred in operating and maintaining the function.

SERVICE UNIT: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months).

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.7.  READINESS G

FUNCTION: The Readiness account summarizes the expenses of an MTF that are incurred as a result of performing the readiness portion of its military mission rather than direct patient care. This section is necessary to prevent these expenses from being charged to the facility's direct-patient care accounts without aggregating them into a non-descriptive "other" account.

COSTS: The Readiness functional account shall include all expenses in the following summary accounts: Readiness Planning and Administration; Readiness Exercises; Readiness Training; Unit or Personnel Deployments; Readiness Logistics Management; Readiness Physical Training; and National Disaster Medical System (NDMS), as outlined in paragraphs C2.7.1. through C2.7.7., below. For jointly operated facilities, non-personnel expenses shall be prorated based on workload performed, and personnel expenses shall be prorated based on time spent in each work center or function.
SERVICE UNIT: Not applicable since this account exists only to summarize and report costs of the inclusive accounts.

C2.7.1. **Readiness Planning and Administration**

**FUNCTION:** The Readiness Planning and Administration summary account is provided to collect time and expenses involved with the planning and administrative requirements of implementing medical readiness activities at fixed MTFs. Included in this account are the time and expense involved with the planning and administration of unit and individual deployment requirements, such as security clearance; immunizations; preparation of orders; coordination with personnel transportation offices; deployment briefings; ID tags, Geneva ID cards; DD Form 489, "Geneva Conventions Identity Card for Civilians Who Accompany the Armed Forces," and DD Form 1934, "Geneva Conventions Identity Card for Medical and Religious Personnel Who Serve In or Accompany the Armed Forces," special clothing, equipment issue or field gear required for readiness or deployment, which is funded by the MTF; port calls; passport preparation; verifying personnel deployment checklists; medical records review, and power of attorney and will preparation. The account further includes such activities as scheduling, preparing and coordinating medical readiness exercises including their planning, evaluations, critiques and readiness and, alert status reporting. Included in this account are the planning and administrative activities associated with Reserve Forces integration and Host-Nation Support Program agreements.

**ARMY**
Host-Nation Support Program

**NAVY**
Fleet Liaison
Medical Mobilization Planner
Reserve Liaison

**AIR FORCE**
Host-Nation Support Program

**COSTS:** Costs associated with the functional activities described are to be collected under this account.

**SERVICE UNIT:** Available FTE work-months.
C2.7.1.1. **Deployment Planning and Administration**  

**FUNCTION:** Deployment Planning and Administration is provided to collect the time and expenses involved in the planning and administration of individual or unit deployment requirements, such as security clearance, immunizations, preparation of orders, transportation coordination, deployment briefings, ID tags, Geneva ID cards, clothing or equipment issue, port calls, etc.

**COSTS:** Costs associated with the functional activities described are to be reported under this account.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.7.1.2. **Other Readiness Planning and Administration**  

**FUNCTION:** Other Readiness Planning and Administration is provided to collect time and expenses involved in the planning and administration requirements of implementing medical readiness activities other than those related to individual or unit deployment. Included in this account are the planning and administrative activities associated with Reserve Forces integration and Host-Nation Support Program agreements.

**COSTS:** Costs associated with the functional activities described are to be reported under this account.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.7.1.3. **Inactive**  

C2.7.1.4. **Inactive**

C2.7.2. **Readiness Training/Exercises**  

GB
FUNCTION: Readiness Training/Exercises summary account is provided to collect time and expenses incurred by fixed MTFs while participating in training individuals or units for their wartime and peacetime roles. This account includes all exercises and activities that practice or rehearse peacetime disaster and wartime operations. Included in this account are recall and alert exercises, mobilization exercises, and contingency operation plan exercises. This account includes both classroom and field training of Active Duty and Reserve units or personnel assigned to the MTF; includes the time and expenses associated with lectures, audiovisual aids, publications, transportation, and other material. This account includes such activities as: classes and training in wartime operations, combat medical training, wartime biological warfare, military skills classes and training, and readiness skill evaluation and testing. It also includes expenses incidental to military personnel maintaining military operational proficiency (for example, pay and allowances of personnel on flying status while maintaining proficiency to support operational mission). This account includes activities such as disaster casualty control, alternate medical facility, peacetime recall exercises, shelter management, major accident responses, and flight line response to potential or real emergencies. Planning and administration requirements associated with any of these activities shall also be reported in this account. This account includes such Service activities as:

ARMY
Army Training and Evaluation Program (ARTEP)
Mobilization Exercises
Emergency Deployment Readiness Exercises (EDRE)
Recall Exercises
TO&E and TDA Merge Exercises
Reserve Integration Exercises
Subversion and Espionage Directed Against the U.S. Army (SAEDA)
Code of Conduct Survival, Evasion, Resistance and Escape Training (SERE)
Qualification and Instructional Firing with Weapons and Weapons Systems
Training in First Aid and Emergency Medical Treatment
Army Individual Training Evaluation Program (ITEP)
Common Task Testing (CTT)
Skill Qualification Test (SQT)
Training for Nuclear, Biological, and Chemical Defense (NBC)
Geneva and Hague Convention Training
Combat Environmental Transition Training (CETT)
Combat Casualty Care Course (C4)
Preventive Medicine Classes
Expert Field Medical Badge (EFMB)
Readiness Briefings and Classes

**NAVY**
Mobilization Exercises
Recall Exercises
Wartime Recall Exercises
Amphibious Landing Exercises as Part of Amphibious Task Forces
Augmentation Exercises for Fleet Marine Force Elements, Afloat
Elements, Fleet Hospitals and Hospital Ships
Training in First Aid and Emergency Medicine
Training for Nuclear, Biological, and Chemical Defense
Combat Casualty Care Course (C4)
Medicine in the Tropics Course
Medical Regulating Course
Cold Weather Medicine Course
Casualty Treatment for Dental Officers
Strategic Medical Readiness and Contingency Course
Medical Management of Clinical Casualties
FMF School for Officers and Enlisted (if funded by the local MTF)
Operational Entomology
Radiation Health Indoctrination
Local MMART Training
Orientation Visits to FMF and Fleet Units
Shipboard Pest Management (if funded by the local MTF)
Shipboard Fire Fighting (if funded by the local MTF)
Shipboard Damage (if funded by the local MTF)
3M Course (if funded by the local activity)
RDMF Course
Fleet Hospital Training Course
Surface Medicine
Local Operational and Field Exercise Training
Operational Readiness Training
Hospital Ship Training Course
Medical Mobilization Planner Course

**AIR FORCE**
Attack Response Exercises
Contingency Support Plan Exercises
Recall Plan Exercises
Alternate Medical Facility Exercises
Disaster Casualty Control Plan Exercises
Medical Contingency Response Plan Exercises
Major Accident Response Exercises
Natural Disaster Response Exercises
Mobility Exercises
Operational Readiness Inspection Exercises
Unit Effectiveness Inspection Exercises
Major Command Directed Exercises
Chairman of the Joint Chiefs of Staff Exercises
Training in First Aid and Emergency Medicine
Contingency Support Plan (CSP) Team Briefing
Continuing Medical Readiness Training (CMRT)
NBC Medical Defense
Chemical Warfare Defense
Combat Medicine
Dental Corps Readiness
Nurse Corps Readiness
Biomedical Sciences Corps Readiness
Medical Service Corps Readiness
Chemical/Biological Warfare Defense Qualification Training
Combat Arms
Executive Management Team Readiness
Mobility Training
Formal TDY Readiness Courses
Wartime Medical (WAR-MEDs)
AFSC Skills Training

COSTS: Costs associated with the functional activities described are to be summarized under this account.

SERVICE UNIT: Available FTE work-months.

C2.7.2.1. Readiness Training - Peacetime GBA

FUNCTION: Readiness Training - Peacetime is provided to collect time and expenses incurred by the fixed MTFs while participating in exercises that practice or rehearse peacetime readiness or disaster training and operations. Such operations include
training or exercises on medical readiness in the field or with the fleet, conducting local operational or field exercises or training carried out by the MTF to include Professional Military Education (PME).

**COSTS:** Readiness Training - Peacetime shall be a subaccount that includes all expenses associated with the functional activities described under this account.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**C2.7.2.2. Readiness Training - Wartime**

**FUNCTION:** Readiness Training - Wartime is provided to collect time and expenses incurred while conducting or participating in operational or field exercise training that prepare the unit or individuals for their wartime role that are carried out at the fixed MTF. This account includes both classroom and field training of Active Duty and Reserve units or personnel assigned to the MTF. Included in this account are recall and alert exercises, mobilization exercises, and contingency operation plan exercises, etc.

**COSTS:** Costs associated with the functional activities described are to be reported under this account.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**C2.7.2.3. Inactive**

**C2.7.2.4. Inactive**

**C2.7.3. Inactive**

**C2.7.3.1. Inactive**

**C2.7.3.2. Inactive**
C2.7.3.3. Inactive GCX
C2.7.3.4. Inactive GCZ

C2.7.4. Unit or Personnel Deployments GD

FUNCTION: The Unit or Personnel Deployments summary account shall collect time and expenses incurred by the deployment of individuals or units from fixed MTFs when in support of military operations or disaster responses for which TDY or TAD orders are issued. It is specifically directed for accounting for the lost manpower resulting from personnel deployments and includes Service activities such as:

**ARMY**
- AMEDD Professional Officer Filler System (PROFIS)
- POR Qualification
- Designated Rapid Deployment Personnel
- Special Missions Personnel
- Combat Support Hospital

**NAVY**
- Support of Fleet Hospital Ships
- Augment of Fleet Marine Force
- Augment of Afloat Forces
- Support of Fleet Hospital
- Augmentation of Hospital Ships
- Surgical Teams
- Surgical Support Teams
- Augment of OCONUS MTFs
- Spirit Teams
- Neurosurgical Teams
- Surgical Platoon Cadres
- Medical Regulation Teams
- OCONUS Disaster Relief and Humanitarian Relief

**AIR FORCE**
- Transportable Clinic/Squadron Medical Element
- Transportable Hospitals
- Contingency Hospitals
- Second Echelon Units
Aeromedical Evacuation Units
Hospital Surgery Expansion Units

**COSTS:** Costs associated with the functional activities described are to be summarized under this account.

**SERVICE UNIT:** Available FTE work-months.

**C2.7.4.1. Unit or Personnel Deployments**

**FUNCTION:** Unit or Personnel Deployments is provided to collect the time and the expense incurred by the deployment of individuals or units from fixed MTFs when in support of military operations or disaster responses for which TDY or TAD orders are issued. This account is specifically directed at accounting for the lost manpower resulting from personnel deployments.

**COSTS:** Costs associated with the functional activities described are to be reported under this account.

**SERVICE UNIT:** Available FTE work-months.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

**C2.7.4.2. Inactive**

**C2.7.4.3. Inactive**

**C2.7.5. Readiness Logistics Management**

**FUNCTION:** Readiness Logistics Management is provided to collect costs incurred in storing, maintaining, inventorying, sterilizing, rotating stock, packing, assembling, and positioning materiel for required WRM programs. Also included are expenses of maintaining wards, clinics, and other patient care areas within the medical installation that are required to be maintained in a readiness (standby) status only in support of contingency requirements. This account includes support to such Service WRM projects as:
ARMY
Pre-Designated Medical Contingency Stores
Contingency Equipment System

NAVY
Pre-Positioned War Reserves
Fixed MTF Readiness Maintenance
Maintenance and Refurbishment of Team and MMART Supply Block
RDMF and Fleet Hospital Maintenance Costs Incurred by the local MTF

AIR FORCE
WRM and Mobility Assets Assigned to the MTF for Maintenance
War Readiness Material (WRM) Assemblages

COSTS: Costs associated with the functional activities described are to be summarized in this account.

EXCLUSION: Costs paid for by the appropriate Service Stock Fund are NOT to be included.

SERVICE UNIT: Dollar value of materiel maintained.

C2.7.5.1. Pre-Positioned War Reserve GEA

FUNCTION: Pre-Positioned War Reserve is for the collection of time and expenses incurred in storing, maintaining, inventorying, sterilizing, rotating of stock, packing, and assembling and positioning of pre-positioned WRM when such costs are not absorbed by the Service's stock fund.

COSTS: Costs associated with the functional activities described are to be reported under this account.

SERVICE UNIT: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.7.5.2. **Contingency Patient Care Areas**   GEB

**FUNCTION:** Contingency Patient Care Areas is provided to collect the time and expenses incurred in maintaining wards, clinics and other patient care areas and furnishings within the medical installation that are required to be maintained in a readiness (standby) status. Costs shall be assigned to this account ONLY when maintenance of the areas and furnishings are required to support contingency requirements.

**COSTS:** Costs associated with the functional activities described are to be reported under this account.

**SERVICE UNIT:** Dollar value of materiel maintained.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.7.5.3. **Contingency Blocks**   GEC

**FUNCTION:** Contingency Blocks is provided to collect the time and expenses incurred in storing, maintaining, inventorying, sterilizing, rotating stock, packing, assembling, and positioning of surgical supply and resupply blocks, disaster augmentation blocks, and other contingency supply blocks.

**COSTS:** Costs associated with the functional activities described are to be reported under this account.

**SERVICE UNIT:** Dollar value of materiel maintained.

**ASSIGNMENT PROCEDURE:** This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.7.5.4. Inactive   GEX

C2.7.5.5. Inactive   GEZ
C2.7.6. Readiness Physical Training

FUNCTION: Readiness Physical Training is provided to collect time and expenses incurred at fixed MTFs for the physical training of personnel or subordinate units. Such training should be organized, scheduled, and carried out during normal duty hours when such training takes personnel away from their normal work center duties. This account includes the regulated testing and evaluation of unit or individual physical fitness, to include participant time and the time spent in organizing and supervising such testing.

COSTS: Costs associated with the functional activities described are to be summarized under this account, including the time, salary, and incidental expenses associated with this activity.

SERVICE UNIT: Available FTE work-months.

C2.7.6.1. Readiness Physical Training

FUNCTION: Readiness Physical Training is provided to collect time and expenses incurred at fixed MTFs for the physical training of personnel or subordinate units. Such training should be organized, scheduled, and carried out during normal duty hours when such training takes personnel away from their normal work center duties. This account includes the regulated testing and evaluation of unit or individual physical fitness, to include participant time and the time spent in organizing and supervising such testing.

COSTS: Costs associated with the functional activities described are to be reported under this account, including the time, salary, and incidental expenses associated with this activity.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.
C2.7.7. National Disaster Medical System (NDMS) GG

FUNCTION: National Disaster Medical System (NDMS) is provided to collect time and expenses involved in the planning and administration requirements of implementing the NDMS. NDMS is the backbone of the DoD CONUS healthcare facility base. NDMS is comprised of 72 designated areas, enrolling over 100,000 civilian beds throughout the United States. Of the 72 designated areas, 42 are managed by the Department of Defense. Included in this account are time and expenses involved with the development and maintenance of joint Federal operations plans; recruitment, establishment, and maintenance of memoranda of understanding with local hospitals for participation in NDMS; maintenance of liaison activities with civilian agencies; design, development, and maintenance of Military Patient Administration Teams; coordination of area NDMS continuing education modules; assisting in the development of Disaster Medical Assistance Teams; preparation, coordination, and implementation of at least one NDMS area exercise annually.

COSTS: The National Disaster Medical System (NDMS) shall be a summary account that includes all expenses incurred in operating and maintaining the function.

SERVICE UNIT: Available FTE work-months.

C2.7.7.1. National Disaster Medical System Planning and Administration GGA

FUNCTION: National Disaster Medical System Planning and Administration is provided to collect time and expenses involved in the planning and administration of the NDMS program at the DoD-managed NDMD designated areas, such as the development and maintenance of joint Federal operations plans; recruitment, establishment, and maintenance of memoranda of understanding with local hospitals for participation in NDMS; maintenance of liaison activities with civilian agencies; design, development, and maintenance of Military Patient Administration Teams; coordination of area NDMS continuing education modules; assistance in the development and Disaster Medical Assistance Teams; and all other duties associated with NDMS, other than those directly associated with preparation, coordination, and implementation of NDMS exercises.

COSTS: The National Disaster Medical System Planning and Administration shall be a subaccount that includes all expenses incurred in operating and maintaining the function.
SERVICE UNIT: Available FTE work-months.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.7.7.2. NDMS Exercises GGB

FUNCTION: NDMS Exercises is provided to collect time and expenses incurred by fixed MTFs while planning, coordinating, and conducting NDMS area exercises to test and critique the metropolitan area operations plan. The test includes analysis of response, triage, patient distribution, and patient tracking.

COSTS: The NDMS Exercises shall be a subaccount that includes all expenses incurred in operating and maintaining the function.

SERVICE UNIT: Available FTE work-months.

ASSIGNMENT PROCEDURE: This final operating expense account shall not be reassigned during the expense allocation process described in Chapter 3.

C2.7.7.3. Inactive GGX

C2.7.7.4. Inactive GGZ
C3. CHAPTER 3

MANPOWER AND EXPENSE ASSIGNMENT

C3.1. PURPOSE

This chapter describes the methodology for collecting manpower, expense, and workload data and compiling it into meaningful management reports. It provides information requirements for the preparation of Medical Expense and Performance Reports (MEPRs) and describes the basic manpower and expense reports available from the report generating process.

C3.2. EXPENSE ASSIGNMENT METHODOLOGY

Expense assignment is the accounting methodology used to determine final operating costs. This method of cost distribution uses direct expenses and manpower and workload data to determine the final operating cost for a specific work center. The final operating cost, or average cost per output, should be compared with previous processing periods to determine unexpected trends. Cost variances should be investigated and documented IAW the financial reconciliation guidelines, which are published in each Services’ MEPRS Annual Fiscal Guidance.

C3.2.1. Manpower Data Collection and Processing

C3.2.1.1. Accurate and timely collection and processing of manpower data is essential to developing and evaluating manpower staffing standards, analyzing productivity, and making resource decisions. Therefore, work center personnel, supervisors, and managers must understand and comply with the rules and principles of collecting and reporting work-hour utilization data contained in this Manual.

C3.2.1.2. Work center personnel must ensure that work-hours contributing to the overall operation and function of their assigned work center are recorded accurately. This includes both available and non-available time (as defined in Appendix 2). Non-available time will only be reported for personnel assigned or attached to the work center. Possible sources of available time are assigned, attached (including students), detailed, borrowed, contracted, and volunteer personnel.
C3.2.1.3. Available and non-available time shall be collected by personnel categories and skill types (refer to Table C3.T1.). Personnel data shall also be collected by rank and grade to support cost distribution.

C3.2.1.4. Manpower Utilization. Manpower utilization data shall be converted to Full-Time Equivalents (FTEs) in MEPRS. Each work center shall report its manpower utilization data by personnel category, skill type, and assigned FTEs, available FTEs, or non-available FTEs (refer to Table C3.T2.). The total personnel utilized by a work center is the sum of the available FTEs for the five personnel categories.

Table C3.T1. PERSONNEL CATEGORIES

<table>
<thead>
<tr>
<th>SKILL TYPE (ST)</th>
<th>DESCRIPTION</th>
<th>ST/SUFFIX</th>
<th>SUBCATEGORY DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Clinician</td>
<td>1P</td>
<td>Physician</td>
</tr>
<tr>
<td></td>
<td>Includes physicians, dentists, and veterinarians.</td>
<td>1D</td>
<td>Dentist</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1N</td>
<td>Intern - Medical</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1F</td>
<td>Fellow - Medical</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1R</td>
<td>Resident - Medical</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1S</td>
<td>Intern - Dental</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1T</td>
<td>Fellow - Dental</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1U</td>
<td>Resident - Dental</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1V</td>
<td>Veterinarians</td>
</tr>
<tr>
<td>2</td>
<td>Direct Care Professional</td>
<td>2Z</td>
<td>All Others in ST 2</td>
</tr>
<tr>
<td></td>
<td>Individual licensed or certified to deliver healthcare (other than clinician). They consult with other healthcare professionals to assess, plan, and implement an effective treatment program. Includes physical and occupational therapists, podiatrists, psychologists, social workers, physician assistants, and advanced practice nurses who are privileged providers.</td>
<td>2P</td>
<td>Physician Assistant</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2N</td>
<td>Nurse Practitioner</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2M</td>
<td>Nurse Midwife</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2A</td>
<td>Nurse Anesthetist</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2C</td>
<td>Community Health Nurse</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2H</td>
<td>Occupational Health Nurse</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2S</td>
<td>Clinical Nurse Specialist</td>
</tr>
<tr>
<td>3</td>
<td>Registered Nurse</td>
<td>3Z</td>
<td>All Others in ST 3</td>
</tr>
<tr>
<td></td>
<td>Includes all registered nurses (except those utilized as advanced nurses, such as practitioners, nurse anesthetists, and nurse midwives, who are classified as Direct Care Professionals.</td>
<td>3R</td>
<td>Registered Nurse</td>
</tr>
</tbody>
</table>
Table C3.T1.  PERSONNEL CATEGORIES--Continued

<table>
<thead>
<tr>
<th>SKILL TYPE (ST)</th>
<th>DESCRIPTION</th>
<th>ST/SUFFIX</th>
<th>SUBCATEGORY DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Direct Care Paraprofessional</td>
<td>4Z 4L 4A</td>
<td>All Others in ST 4 LPN or LVN Nursing Assistant</td>
</tr>
<tr>
<td></td>
<td>Skilled individuals who provide technical assistance or follow-up to direct patient care. Includes licensed practical nurses (LPN) and vocational nurses (LVN), medical specialists, medical technicians, X-ray specialists, dental lab specialists, and dental hygienists.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Administrative, Logistics or Clerical</td>
<td>5Z 5A 5L 5C</td>
<td>All Others in ST 5 Administrators Logistics Clerical</td>
</tr>
<tr>
<td></td>
<td>All other personnel utilized at the facility who are not involved in direct patient care.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table C3.T2.  FULL-TIME EQUIVALENTS (FTEs)

<table>
<thead>
<tr>
<th>ASSIGNED FTEs</th>
<th>Civilian</th>
<th>Military</th>
</tr>
</thead>
<tbody>
<tr>
<td>(NOTE: The difference between civilian and military is the reference to workdays.)</td>
<td>Calculated by dividing the number of assigned workdays by the number of workdays in the month for those individuals counted as part of the MTF assigned strength.</td>
<td>Calculated by dividing the number of assigned days by the number of days in the month for those individuals counted as part of the MTF assigned strength.</td>
</tr>
</tbody>
</table>

| AVAILABLE FTEs | Appendix 7 provides guidelines for differentiating between available and non-available hours. | Calculated by dividing the total number of available hours by 168. |
| NON-AVAILABLE FTEs | | Calculated by dividing the total number of non-available hours by 168. Each category (sick, leave, and other) should be computed separately. |

C3.2.1.5. Borrowed and loaned work-hours within one reporting facility in support of the healthcare mission will be charged to the benefiting work center. Work centers that loan personnel can implement a quality control check to ensure that the loaned hours are reported as available time by the borrowing work center only.

C3.2.1.6. In facilities where work centers represent a combination of accounts, work-hours shall be distributed among the accounts based on a ratio of common service units. For example, on a ward with 40 medical and 10 surgical bed days, 80 percent of the work-hours are charged to medical accounts and 20 percent to surgical accounts. In combined work centers with two different service units, a percentage of time can be used to distribute the work-hours. For example, personnel
working 70 percent of their time in Central Sterile Supply (where the service unit is
hours of service) and 30 percent of their time in Central Materiel Service (where the
service unit is cost of supplies and minor plant equipment) will record DEAA with 70
percent and DEBA with 30 percent on the data sets.

C3.2.1.7. Contract personnel work-hours shall be credited to the work center
for which they provide service. If actual work-hours cannot be determined, an
estimate should be made based on the number of people on the contract and the
average number of hours worked per month. This applies to all contract personnel
(providers, linen and laundry, housekeeping, etc.).

C3.2.1.8. Reservist work-hours are recorded under the proper work center
subaccounts.

C3.2.1.9. Hours worked by other personnel, regardless of the source, are
recorded under the applicable work center subaccounts. Refer to the definition of
"other personnel" at Appendix 2.

C3.2.1.10. After collecting the manpower data, the following rules apply for
determining the number of FTEs to be charged to each work center subaccount and the
distribution of personnel (salary) expenses:

C3.2.1.10.1. When determining the number of FTEs to be charged to
each work center subaccount, exclude inpatients, except those assigned for duty with
the MTF. (For example, the Chief of the Personnel Division is in the hospital, the
assigned strength is not reduced because he or she is an inpatient.) Also exclude
Federal civilian personnel and direct- and indirect-hire foreign national employees in
an unpaid absence status and civilian employees paid from non-appropriated funds
(NAF), except include NAF personnel utilized by veterinary activities.

C3.2.1.10.2. When determining salary expenses to be charged to each
account, monthly personnel expenses for civilians shall be the actual salaries provided
by the civilian payroll system. If the actual salary cannot be obtained, the civilian
personnel expense shall be the amount of funds obligated for the employment of that
civilian during that month, which would include basic salary, incentive and hazard pay,
government contribution to benefits, overtime, termination payments, etc. Air Force
facilities use the DoD Civilian Composite Pay Scale (not actual salaries).

C3.2.1.10.3. Monthly personnel expenses for military members shall be
the amount prescribed in the DoD Annual Composite Standard Rates Table for the
member's grade and Military Service. For cost reporting there may be variances between actual military pay and personnel expenses computed from the DoD Annual Composite Standard Rates Table.

C3.2.1.10.4. Other personnel hours are excluded, and contract personnel hours are excluded since these costs are included in the total contract costs.

C3.2.2. Expense Assignment System (EAS). EAS is the vehicle used to perform the allocation process. EAS produces MEPRs by integrating financial, manpower, and workload data, which results in total cost and average cost per output for each work center.

C3.2.3. Purification. Purification is the redistribution of direct expenses associated with a cost pool (as defined in Appendix 2). Cost pools are purified in alphabetical order before any expense allocation. Each cost pool must have an assigned data set referenced on the Account Subset Definition (ASD), service units (workload), and expenses. The ratio for distribution of expenses is based on the value associated with each account described on the cost pool data set. Refer also to Military Service-specific guidance on cost pools.

C3.2.4. Expense Allocation. Expense allocation is the process of assigning or allocating expenses from ancillary and support accounts to the benefiting work centers. Three essential components for the correct allocation of expenses are the ASD, service units (workload), and expenses.

C3.2.4.1. Account Subset Definition (ASD). The most important component of the expense allocation process is the ASD. It is the "road map" for expense allocation and contains a list of Functional Cost Code (FCC) accounts, associated data sets, and assignment sequence numbers. MTFs cannot use an FCC account unless it is described on the ASD.

C3.2.4.2. Functional Cost Code Accounts. Each FCC account represents a work center, which is identified by a separate subaccount. The first letter of the subaccount identifies the type of service being provided. This is important to the expense allocation process, in which expenses from the D and E intermediate operating expense accounts are allocated to the final operating expense accounts (A, B, C, F, and G). The service types and first letter identifiers are as follows:
C3.2.4.3. **Data Sets.** All Ancillary Services (D), Support Services (E), and cost pool accounts must have a corresponding data set, which is a three-digit number that contains the workload for the account. The accounts and workload described on the data set is a record of users and how much workload was performed.

C3.2.4.4. **Assignment Sequence Number (ASN).** The ASN is the order of accounts in which expenses are allocated (refer to Table C3.T3.). Expense allocation starts with the lowest ASN first. The lowest ASN is the account supporting the most areas in the hospital. Higher ASNs provide support to fewer areas in the hospital. Since Ancillary Services (D) accounts provide no service to Support Services (E) accounts, they will have higher ASNs and be allocated after the Support Services (E) accounts. For example, Pharmacy (DAAA) does not provide services to Command and Administration (EBAA), but Command and Administration does support the Pharmacy. Therefore, a portion of Command and Administration's expenses should be distributed to the Pharmacy. As each account's expenses are allocated, the account is closed. In other words, the expense allocation process will no longer charge expenses to a closed account.

C3.2.4.5. **Service Units (Workload).** Service units are workload data used to redistribute expenses during expense allocation. Each Ancillary Services (D), Support Services (E), and cost pool account must have reported workload. Service units are reported in the STAT-ID referenced on the ASD for the account. During expense allocation, a ratio is used to determine the percent of workload for each account. The same percent is used to determine the amount of money that each account will receive from the distributing account. Closed accounts are not used in determining the ratio.

C3.2.4.6. **Expenses.** Expenses for each work center are reported on the Direct Expense Schedule (DES). Expenses for a work center are collected if it normally operates 16 hours or more each month. Common expenses for a work center could be supplies, a new piece of software, or a salary expense, including free receipts. Expenses are merged into EAS from other financial systems and should be validated with official resource documentation or with resource or budget personnel.
For Ancillary Services (D), Support Services (E), and cost pool accounts, the expenses will be redistributed during expense allocation to receiving accounts.

C3.2.4.7. Example. To further clarify the expense allocation process, examine the data and the following example:

C3.2.4.7.1. Data. Pharmacy workload by account as indicated by Service-specific data sets. The following represents Pharmacy (DAAA) workload and expenses data:

<table>
<thead>
<tr>
<th></th>
<th>AAAA</th>
<th>BAAA</th>
<th>BGAA</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>AAAA</td>
<td>50</td>
<td></td>
<td></td>
<td>50</td>
</tr>
<tr>
<td>BAAA</td>
<td>25</td>
<td></td>
<td></td>
<td>25</td>
</tr>
<tr>
<td>BGAA</td>
<td>25</td>
<td></td>
<td></td>
<td>25</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100</td>
<td></td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>

C3.2.4.7.2. Expense Allocation. Expense allocation is performed in order of ASN. Therefore, the Pharmacy account cannot receive expenses until the process reaches the Pharmacy ASN. The amount of expenses the Pharmacy account receives will be added to the expenses contained on the DES to determine the total expenses for Pharmacy. In this example, assume Pharmacy received $100 from other accounts. The $100 received plus $100 from the DES brings the total expenses to $200.

C3.2.4.7.3. Workload Ratio. The first step in distributing the Pharmacy's total expenses is to determine the ratio of workload performed. In the example, 50 percent of the workload was for AAAA, and BAAA and BGAA each received 25 percent of the workload performed. These percentages determine what amount of expenses should be distributed to AAAA, BAAA, and BGAA. The Expense Allocation Matrix will display the data used to determine the ratio. The Expense Allocation Schedule will show the dollars distributed.

<table>
<thead>
<tr>
<th>EXPENSE ALLOCATION MATRIX (Workload)</th>
<th>EXPENSE ALLOCATION SCHEDULE (Dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>DAAA</td>
<td>DAAA</td>
</tr>
<tr>
<td>AAAA50</td>
<td>AAAA 100</td>
</tr>
<tr>
<td>BAAA25</td>
<td>BAAA 50</td>
</tr>
<tr>
<td>BGAA25</td>
<td>BGAA 50</td>
</tr>
</tbody>
</table>

C3.2.4.7.4. Result. Notice that AAAA had 50 percent of the workload and received 50 percent of the total expenses. BAAA and BGAA each had 25 percent
of the workload and received 25 percent of the total expenses. This same process is followed for each Ancillary Services (D) and Support Services (E) account on the ASD.

NOTE: As in EAS III, the expense allocation processing functions in EAS IV will follow a series of programmed and user-defined algorithms of comparison to validate MEPRS business rules for financial, personnel, and workload reporting. After successfully validating the business rules, expenses for Support Services (E) accounts will be distributed to the Ancillary Services (D) intermediate operating expense accounts and to the final operating expense accounts (A, B, C, F, and G). However, workload and expenses in the Ancillary Services (D) accounts will be associated, not allocated, with the final operating expense accounts.

C3.2.5. Reports

C3.2.5.1. DoD Data Reports. The MEPRS coordinator can view and print the DoD Monthly Financial File, Direct Expense and Obligation Summary File, and FTEs by Occupation Code. The DoD MEPR File I must be created then may be viewed and printed. The DoD MEPR File II can only be printed. For further information on these reports, refer to the current EAS user’s manual.

C3.2.5.2. DoD Monthly Financial File. This report contains summarized pre-allocation expenses and obligation amounts by FCC, DoD Program Element Code (PEC), Standard Element of Expense Code (SEEC), reimbursable indicator, and appropriation category. This report is useful in determining total obligations or expenses for a particular PEC or SEEC.

C3.2.5.3. MEPR File I. This report contains expense allocation and purification expenses at the FCC, SEEC, and PEC detail level.

C3.2.5.4. MEPR File II. This file contains service unit and FTE information by FCC account.

C3.2.5.5. Direct Expense and Obligation Summary File. This report contains expenses and obligation amounts along with primary, and some secondary, service unit information by FCC, SEEC, PEC, appropriation category, and reimbursable indicator. The report is useful to identify expenses that normally would be assigned to a cost pool.
C3.2.5.6. **FTEs by Occupational Code.** This report shows assigned, available, and non-available FTEs for a specified account. The user can select the FCC, fiscal year (FY), and month. The report displays STAT-ID, occupation code, civilian job series, and skill type. The report is useful for evaluating one work center for a particular month.

C3.2.5.7. **View and Print Summary Reports.** This function allows the MEPRS coordinator to view and print the Computation Summary Report, Detailed MEPR I, Detailed MEPR II, and Direct Expense Summary. It also allows him or her to create, view and print Satellite Summary Reports. For more information about these reports, refer to the current EAS user's manual.

C3.2.5.7.1. **Computation Summary.** This report is a summary of expense allocation by FCC at each level. The report lists direct expenses plus expenses received from Ancillary Services (D), Support Services (E), and cost pool accounts. The total expense after expense allocation is the sum of direct, support, ancillary, and purified cost pool expenses.

C3.2.5.7.2. **Detailed MEPR I.** This report lists total expenses, clinician salaries, service units, and cost per service unit by FCC. This report is useful for compiling management reports.

C3.2.5.7.3. **Detailed MEPR II.** This report displays assigned, available, and non-available FTE information by FCC.

C3.2.5.7.4. **Direct- expense Summary.** This report displays the DES by schedule type and FCC. Expenses are shown for financial, personnel, manual, and total.

C3.2.5.7.5. **Satellite Clinic Reports.** This allows the MEPRS coordinator to create, view, and print the Satellite Computation Summary, Satellite Detailed MEPR I, and Satellite Detailed MEPR II. Only satellite clinic data will be displayed on the report.

C3.2.5.7.6. **MEPRS Summary Report.** This report displays each component of a work center (workload, expenses, and FTEs), providing a "snapshot" of any activity in this account during expense allocation and purification.

C3.2.5.8. **Expense Allocation Reports**
C3.2.5.8.1. Expense Allocation Schedule (Print Only). This report shows the distribution of expenses during the allocation process. Distributing codes are described across the top and receiving codes in the left column. Since the Expense Allocation Schedule is large, sometimes it is hard to follow. For example, one code’s distribution may be shown on several different pages. This report is used to determine the expenses distributed and received between expense allocation codes.

C3.2.5.8.2. Expense Allocation Statistics (Print Only). This report lists the workload used to determine expense allocation ratios. Distributing codes and their associated data set is described at the top of each column and the receiving code in the left column. Workload for each account can be obtained from the report. Like the Expense Allocation Schedule, the Expense Allocation Statistics report is hard to follow because the accounts may be described on several pages.

C3.2.5.8.3. View and Print Expense Allocation Report. This report displays the same information as the Expense Allocation Schedule, except the user requests the code to be displayed. The report will display only one code at a time and may be sorted by receiving or contributing FCC. This report can save time and is easier to analyze compared to the entire Expense Allocation Schedule.

C3.2.5.9. Purification Reports

C3.2.5.9.1. Final Purification Schedule (Print Only). Similar to the Expense Allocation Schedule, this report lists expenses distributed in cost pool purification. This report is useful in determining the amount of expenses received or distributed from cost pools.

C3.2.5.9.2. Purification Statistics (Print Only). As in the Expense Allocation Statistics report, this report lists the workload used in purification.

C3.2.5.9.3. FTE Purification. This report lists the FTEs purified from cost pools.

C3.2.5.9.4. View and Print Purification Report. This report displays expenses distributed during expense allocation. The user can select the code to be viewed and sort on contributing or receiving sorts. This report is useful for looking at a specific work center.

C3.2.5.9.5. Detailed FTE Purification Report 1. This report shows FTE purification sorted by contributing FCC. The report shows skill type, receiving FCC,
and contributed FTEs. This report is useful for looking at specific skill types.

C3.2.5.9.6. Detailed FTE Purification Report 2. This report displays FTE purification by skill type and is sorted by receiving FCC. It lists skill type, original FTEs, contributing FCC, FTEs received, and total FTEs. This report is useful in determining original FTEs and FTEs received from cost pools.

C3.2.5.10. FCC Occurrence Report. This report lists the data files containing the selected FCCs for the requested fiscal month and year, including data sets, DES, and personnel DES by skill type and FTE. No calculations are performed for this report, which is useful for capturing each occurrence of an FCC in the data.

C3.2.5.11. View and Print Pre-Allocation Expense Performance. This report allows the Pre-allocation Expense Performance (PEP) file to be viewed and printed for any selected month. The file is processed during computation and contains pre-allocation expenses and cost per DRG calculation information by second level FCC, PEC, and SEEC category.

C3.2.5.12. Processing Change Report. This report contains the current processing month's input transactions made to data sets, financial DES, manual DES, personnel obligations, personnel DES by skill type, FTEs by occupation code, pathology raw procedures, radiology raw procedures, other raw procedures, and respiratory raw procedures. It lists the user, date, time, type of transaction (add, delete, or change), FY, month, FCC, procedure code, location ID, requesting work center, number of procedures, weight, and contract or non-contract. The report is useful in determining post-processing changes.

C3.2.5.13. Diagnosis-Related Group (DRG) Cost Report. The DRG costing menu allows the MEPRS coordinator to generate quarterly, cumulative, local DRG rates based on actual costs. DRG data can be used for make-buy analyses and comparisons against TRICARE/CHAMPUS costs.

NOTE: In EAS IV, all users will be able to view, print, and save all of the predefined reports. Users will be able to customize the reports by selecting the query criteria. Additionally, users will be able to create ad hoc reports. The following standard reports are available in EAS IV:

Allocation Summary Report (formerly called the Computation Summary)

FCC Analysis Summary Report (formerly called the MEPRS Summary).
Cost Table Report (formerly called the Detail MEPR I); Personnel Detail Report (formerly called the Detail MEPR II, which will incorporate some data from the FTE by Occupation Code Report).

PEC Reconciliation Report; DRG by FCC Report; and MTF DRG Cost Report.

Table C3.T3. ALIGNMENT OF INTERMEDIATE OPERATING EXPENSE ACCOUNTS

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>FUNCTIONAL COST CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation of Equipment</td>
<td></td>
</tr>
<tr>
<td>Inpatient Depreciation</td>
<td>EAA</td>
</tr>
<tr>
<td>Ambulatory Depreciation</td>
<td>EAB</td>
</tr>
<tr>
<td>Dental Depreciation</td>
<td>EAC</td>
</tr>
<tr>
<td>Special Programs Depreciation</td>
<td>EAD</td>
</tr>
<tr>
<td>Readiness Depreciation</td>
<td>EAE</td>
</tr>
<tr>
<td>Command, Management, and Administration Command</td>
<td>EBA</td>
</tr>
<tr>
<td>Special Staff</td>
<td>EBB</td>
</tr>
<tr>
<td>Administration</td>
<td>EBC</td>
</tr>
<tr>
<td>Clinical Management</td>
<td>EBD</td>
</tr>
<tr>
<td>Graduate Medical Education (GME) Support Expenses - Physicians Only</td>
<td>EBE</td>
</tr>
<tr>
<td>Graduate Dental Education (GDE) Support Expenses - Dentists Only</td>
<td>EBI</td>
</tr>
<tr>
<td>Education and Training Program Support</td>
<td>EBF</td>
</tr>
<tr>
<td>Peacetime Disaster Preparedness and Response</td>
<td>EBG</td>
</tr>
<tr>
<td>Third Party Collection Administration</td>
<td>EBH</td>
</tr>
<tr>
<td>Support Services</td>
<td></td>
</tr>
<tr>
<td>Plant Management</td>
<td>EDA</td>
</tr>
<tr>
<td>Operations of Utilities</td>
<td>EDB</td>
</tr>
<tr>
<td>Maintenance of Real Property</td>
<td>EDC</td>
</tr>
<tr>
<td>Minor Construction</td>
<td>EDD</td>
</tr>
<tr>
<td>Other Engineering Support</td>
<td>EDE</td>
</tr>
<tr>
<td>Leases of Real Property</td>
<td>EDF</td>
</tr>
<tr>
<td>Transportation</td>
<td>EDG</td>
</tr>
<tr>
<td>Fire Protection</td>
<td>EDH</td>
</tr>
<tr>
<td>Police Protection</td>
<td>EDI</td>
</tr>
<tr>
<td>Communications</td>
<td>EDJ</td>
</tr>
<tr>
<td>Other Base Support Services</td>
<td>EDK</td>
</tr>
</tbody>
</table>
Table C3.T3. ALIGNMENT OF INTERMEDIATE OPERATING EXPENSE ACCOUNTS--continued

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>FUNCTIONAL COST CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Materiel Management Services (except contract or installation provided)</td>
<td>EEA</td>
</tr>
<tr>
<td>Housekeeping 1</td>
<td></td>
</tr>
<tr>
<td>Housekeeping</td>
<td>EFA</td>
</tr>
<tr>
<td>Biomedical Equipment Repair 1</td>
<td></td>
</tr>
<tr>
<td>Biomedical Equipment Repair (Personnel, Bench Stock, and Shop Equipment Costs)</td>
<td>EGA</td>
</tr>
<tr>
<td>Laundry Service 1</td>
<td></td>
</tr>
<tr>
<td>Laundry Service</td>
<td>EHA</td>
</tr>
<tr>
<td>Nutrition Management 1</td>
<td></td>
</tr>
<tr>
<td>Patient Food Operations</td>
<td>EIA</td>
</tr>
<tr>
<td>Combined Food Operations</td>
<td>EIB</td>
</tr>
<tr>
<td>Inpatient Clinical Nutrition Management</td>
<td>EIC</td>
</tr>
<tr>
<td>Inpatient Care Administration</td>
<td>EJA</td>
</tr>
<tr>
<td>Ambulatory Care Administration</td>
<td>EKA</td>
</tr>
<tr>
<td>TRICARE and Managed Care Administration</td>
<td>ELA</td>
</tr>
<tr>
<td>Central Sterile Supply and Materiel Service</td>
<td></td>
</tr>
<tr>
<td>Central Sterile Supply</td>
<td>DEA</td>
</tr>
<tr>
<td>Central Materiel Service</td>
<td>DEB</td>
</tr>
<tr>
<td>Pharmacy</td>
<td></td>
</tr>
<tr>
<td>Pathology</td>
<td></td>
</tr>
<tr>
<td>Clinical Pathology</td>
<td>DBA</td>
</tr>
<tr>
<td>Anatomical Pathology</td>
<td>DBB</td>
</tr>
<tr>
<td>Radiology</td>
<td></td>
</tr>
<tr>
<td>Diagnostic</td>
<td>DCA</td>
</tr>
<tr>
<td>Special Procedures Services</td>
<td></td>
</tr>
<tr>
<td>Electrocardiography (EKG)</td>
<td>DDA</td>
</tr>
<tr>
<td>Electroencephalography (EEG)</td>
<td>DDB</td>
</tr>
<tr>
<td>Electroneuromyography (EMG)</td>
<td>DDC</td>
</tr>
<tr>
<td>Pulmonary Function</td>
<td>DDD</td>
</tr>
<tr>
<td>Cardiac Catheterization</td>
<td>DDE</td>
</tr>
<tr>
<td>Surgical Services</td>
<td></td>
</tr>
<tr>
<td>Anesthesiology</td>
<td>DFA</td>
</tr>
<tr>
<td>Surgical Suite</td>
<td>DFB</td>
</tr>
<tr>
<td>Post-Anesthesia Care Unit</td>
<td>DFC</td>
</tr>
</tbody>
</table>
Table C3.T3. **ALIGNMENT OF INTERMEDIATE OPERATING EXPENSE ACCOUNTS**--continued

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>FUNCTIONAL COST CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Same Day Services</td>
<td></td>
</tr>
<tr>
<td>Ambulatory Procedure Unit</td>
<td>DGA</td>
</tr>
<tr>
<td>Hemodialysis</td>
<td>DGB</td>
</tr>
<tr>
<td>Peritoneal Dialysis</td>
<td>DGD</td>
</tr>
<tr>
<td>Ambulatory Nursing Services</td>
<td>DGE</td>
</tr>
<tr>
<td>Intensive Care</td>
<td></td>
</tr>
<tr>
<td>Medical Intensive Care Unit (ICU)</td>
<td>DJA</td>
</tr>
<tr>
<td>Surgical ICU</td>
<td>DJB</td>
</tr>
<tr>
<td>Coronary Care Unit</td>
<td>DJC</td>
</tr>
<tr>
<td>Neonatal ICU</td>
<td>DJD</td>
</tr>
<tr>
<td>Pediatric ICU</td>
<td>DJE</td>
</tr>
<tr>
<td>Inhalation and Respiratory Therapy</td>
<td>DHA</td>
</tr>
<tr>
<td>Nuclear Medicine</td>
<td>DIA</td>
</tr>
</tbody>
</table>

1 **NOTE:** These accounts shall be moved between the Depreciation and Command, Management, and Administration accounts when the services are provided by contract or by an installation support service (other than one manned by the MTF). The relocated accounts must keep their relative alignment if more than one account is moved. In those instances when housekeeping is provided by both an in-house work force and by contract to the same reporting MTF, the account expenses for the housekeeping contract shall be moved up in the alignment. However, no portion of the contract expense shall be allocated to the in-house housekeeping account.
C4. CHAPTER 4
REPORTING REQUIREMENTS

C4.1. INTRODUCTION

C4.1.1. This chapter sets forth requirements for preparation and submission of the DoD Medical Expense and Performance Report (MEPR) by designated reporting Military Treatment Facilities (MTFs). In their implementing documents, the Surgeons General of the Army, the Navy, and the Air Force shall identify the reporting facilities, instructions, and timeframes to meet the requirements of this chapter.

C4.1.2. The MEPR is a monthly report consisting of two parts. The Medical Expense Report, Part 1, provides expense data, and the Medical Performance Report, Part 2, provides manpower utilization data. The two parts of the MEPR each contain seven sections: Inpatient Care, Ambulatory Care, Dental Care, Ancillary Services, Support Services, Special Programs, and Readiness. Both parts provide data for each of the seven categories.

C4.2. REPORTING REQUIREMENTS

C4.2.1. Reporting Facilities. Each medical center, hospital, and dental center is required to prepare and submit a MEPR. Clinics that are subordinate organizational entities to a reporting medical center, hospital, or dental center are not required to submit separate reports, since their workload and expense statistics will be included with the parent reporting facility's expense and workload data. Each clinic that is not a subordinate entity to a reporting activity shall submit an individual MEPR. Each Military Service shall submit a memorandum to the Office of the Assistant Secretary of Defense (Health Affairs), TRICARE Management Activity (OASD(HA)TMA), when a Defense Medical Information System identification number (DMIS ID) changes or a base closes. Six months before a base closes, the facility may submit a request through Military Service headquarters for consideration to terminate MEPR requirements.

C4.2.2. Frequency. A monthly, automated, MEPRS/EAS III data file shall be forwarded by each reporting facility to OASD(HA)TMA within 45 days of the end of the reported month. When changes to data in a MEPR affect the data for a previous period's MEPR, the changes shall be reported to OASD(HA)TMA.
C4.2.3. **Report Reconciliation.** The MEPRS expense portion shall be reconcilable to official records (i.e., Army, STANFINS; Navy, STARS-FL; Air Force, MICROBAS) and subject to audit. Records shall be maintained by the Military Services according to the National Archives’ approved records disposition schedules and include detailed MEPRs, Parts I and II, computation summaries, and all back up documents (such as data sets and Direct Expense Schedule).
C5. CHAPTER 5

MEPRS ISSUE PROCESS

C5.1. INTRODUCTION

In general, the DoD Medical Expense and Performance Reporting System (MEPRS) program, the Expense Assignment System (EAS) software, and other software sharing MEPRS data are subject to changes over time. A formal issue process is intended to ensure uniform interpretation and application and provide comprehensive directions necessary to identify, define, evaluate, recommend, develop, and approve new and improved business practices throughout the Military Health System (MHS). This process is also the mechanism for submitting new requirements and proposing modifications to existing requirements for systems using MEPRS data. The submission of issues with suggestions for improving business processes and systems are encouraged.

C5.2. ISSUE IDENTIFICATION

C5.2.1. Functional Issue. This type of issue recommends functional changes to current MEPRS policies and cross-functional activities impacting the MEPRS program. MEPRS data quality requirements (how standard definitions, data collection, business rules, metrics and synchronization support the functional process) are defined from various authoritative sources during the identification and resolution of the issue. The issues in this category shall be forwarded by completing the Issue Paper Format (Attachment 1 to Chapter 5) and validated through the respective Military Service chain of command to the representative from the TRICARE Management Activity (TMA) of the Office of the Assistant Secretary of Defense (Health Affairs) (OASD(HA)) for further review, coordination, and resolution. After these recommendations are approved, they are published as appropriate in the MEPRS manual. When functional issues require software changes, the issue paper will include System Change Request (SCR) (Attachment 2 to Chapter 5) as appropriate.

C5.2.2. Interpretational Issue. This type of issue involves a question about interpreting the requirements and applications set forth in the MEPRS Manual or in the Military Services' supplemental documents. Depending on the question, these issues may be resolved within the respective Military Service or issue papers may be forwarded, as appropriate, to OASD(HA)TMA to resolve any inconsistency among the
Services. For information purposes, issues that are resolved at the Military Service headquarters level shall be submitted to OASD(HA)TMA.

C5.2.3. **System Change Request (SCRs), System Incident Reports (SIRs) and Other System Issues.** These types of issues are either new requirements changes to existing requirements, corrections during beta testing, table maintenance and others. The requirements for new functionality or changes/enhancements to existing functionality (SCRs), requirements to fix corrections occurring when a system output fails to satisfy a previously established system requirement (SIRs) and routine/maintenance software of MEPRS data, files, and tables of EAS, will be forwarded, as appropriate, through the respective Military Service chain of command to the representative from to OASD(HA)TMA.

C5.3. **ISSUE COORDINATION AND RESOLUTION**

C5.3.1. Issues should be resolved at the lowest executive level possible, depending on the impact of the issue. In most cases, and to the greatest extent possible, an issue paper (and when required, an SCR) will be completed and coordinated by the Military Services headquarters’ MEPRS/EAS representatives and the subject matter experts (SMEs) before it is submitted to OASD(HA)TMA for further coordination and resolution. When addressing an issue, the sponsor of the issue needs to send the issue paper to his or her counterparts of the other two Military Services to ensure that consensus can be reached. Stakeholders of the issue to be examined need to consider all possible and probable consequences for other MTFs in all Military Services.

C5.3.2. If the MEPRS/EAS representatives of the Military Services cannot come to consensus on a proposed solution during the coordination process, then the sponsor of the issue and the MEPRS/EAS representatives will propose alternate solutions. Each MEPRS/EAS representative will evaluate the alternatives and indicate his or her preferred solution when he or she signs the issue paper. When necessary, the OASD(HA)TMA MEPRS representative will refer the issue to the Resource Managers of the Military Services for final resolution.

C5.4. **TIMELINE**

If an issue cannot be resolved at the Service level, the MEPRS/EAS representative of the sponsoring Military Service shall submit a written issue paper for coordination with the other MEPRS/EAS representatives within 15 days. The issue paper format
contains the description of the tasks to be executed and the corresponding timelines. This activity intends to provide 45 days to process the coordination and the resolution of the issue. The TMA representative will develop a plan of action when timelines are exceeded to successfully resolve the issue.

C5.5. ISSUE DOCUMENTATION

For uniformity, monitoring, and auditing purposes, the attached issue paper format shall be used to record an identified issue. For system changes, an SCR form will also be completed.

C5.6. SYSTEM CHANGE REQUESTS

When required, the chairperson of the OASD(HA)TMA MEPRS representative will initiate with the EAS Program Office and other Automated Information System (AIS) representatives the preparation of the necessary SCR(s).
NOTE:  The Issue Paper Format is for recommendations incident to changes in
the manual, policies, procedures and cross-functional activities related to the MEPRS
program and these changes may require system change requests (SCRs).  Completion
of this paper format may not be required when SCRs are only required for Software
Changes to update regular data dictionary files, field descriptions, data elements and
tables or for System Incident Reports (SIRs) that are corrections occur when a product
fails to satisfy a previously established system requirement.

**DoD Issue #:** ______________  **Date of Issue:** ______________
(A unique reference number assigned by OASD(HA)TMA consisting ,at least, of the
year, the month and sequence number of the issue submission, for example,
99JAN0001, 99MAR0002; and the original submission date.)

**Service Issue #:** ______________  **Facility:** ______________
(A unique reference number assigned by the respective Military Service headquarters
that is originating the issue.  The name of the command, MTF that submitted the
issue.)

**Originator of Issue:** ______________  **Phone Number:** ______________
(The originator of the issue or point of contact and phone number.)

**Issue/Problem Title:** ____________________________________________

**Issue/Problem Statement:** ____________________________________________
___________________________________________________________________________
___________________________________________________________________________
(In one sentence, state the problem simply and what it affects in a quantifiable way.
For example:  Currently, (this is happening), resulting in (these quantifiable
symptoms).

**Background:**

1.  Describe the issue or the opportunity for improvement in detail.  Explain its
importance.  What is the current practice?  Identify users, processes or activities
affected by this issue, sources, including information systems, policies/regulations,
constraints, etc. If this issue is left unresolved, what would be its impact on the sponsoring activity, Service, or MHS?

2. List known or possible causes of the problem, for example breakdowns in the process, new or changed DoD policy, TRICARE initiative, funds or manpower reduction, base closure, deficiencies of current technology or implementation of new technology, civilian benchmarking practice.

3. If available, provide data that shows the impact of the issue.

**Recommendation:**

1. Provide workable improvements or recommendations.
2. Identify the expected outcomes and measurements.
3. Describe implementation:
   a. What are the requirements from the MTF and Service level regarding people, processes, information systems, organizational change, clinical and workload biometrics, training, compliance and metrics programs?
   b. Identify funding requirements, including manpower, facilities, equipment, system change, etc.
   c. Identify the data requirements needed. If a new Functional Cost Code is recommended, provide a proposed description including Function, Costs, Service Unit, and Assignment Procedure.
   d. Obtain endorsement of the Service Headquarters' MEPRS Representative (Rep) and the Specialty Advisor or Subject Matter Expert (SME) of the Military Service originating the issue (Refer to Part A of this format). SMEs may be able to identify other alternatives that need to be explored. For other alternatives, address the same concerns described under 3a.

**Deadline for Decision/Implementation:**

(What is the optimum time frame for a final decision, and what is a reasonable implementation date?)
FUNCTIONAL AND TECHNICAL REVIEW

**Part A.** *(To be addressed within 15 working days after receipt of the Issue Paper by the Service Headquarters' MEPRS Rep and the SME originating the issue.)*

<table>
<thead>
<tr>
<th>Date Received</th>
<th>Service</th>
<th>Name</th>
<th>Concur/Non-Concur</th>
<th>Signature and Date Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>__________</td>
<td>MEPRS Rep</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>__________</td>
<td>SME</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Review proposed requirements and identify the functional and, if necessary, cross-functional activities required for implementing the proposed solution. Specify the sources and the required data elements that need to be collected, calculated and reported.

List all possible reasons/causes of non-compliance with any new data requirements/processes proposed.

List all possible compliance mechanisms/business rules/metrics to support the proposed requirements.

If needed, draft SCR(s).

Submit issue paper to the TMA and the other two MEPRS Representatives.

**Part B.** *(To be addressed within 15 working days by the other Military Service Headquarters' MEPRS Reps and their SMEs)*

<table>
<thead>
<tr>
<th>Date Received</th>
<th>Service</th>
<th>Name</th>
<th>Concur/Non-Concur</th>
<th>Signature and Date Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>__________</td>
<td>MEPRS Rep</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>__________</td>
<td>SME</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Revise proposed requirements and identify any additional functional and, if necessary, cross-functional activities required for the collection and reporting of the proposed solution. Specify any additional sources and required data elements that need to be collected, calculated and reported.
List any additional possible reasons/causes of non-compliance with any new data requirements/processes proposed.

List any additional possible compliance mechanisms/business rules/metrics to support the proposed requirements.

If draft SCR submitted by the Sponsoring Service does not apply to your Service, draft SCR with your requirements.

Provide any additional comments that may be considered relevant to the proposed requirements. Submit feedback to TMA.

**Part C.** *(To be addressed within 15 working days by the TMA with the EAS Office and, if necessary, with other Automated Information System’s (AIS) Program Offices.)*

<table>
<thead>
<tr>
<th>Date Received</th>
<th>TMA Reps</th>
<th>Name</th>
<th>Concur/Non-Concur</th>
<th>Signature and Date Completed</th>
</tr>
</thead>
</table>

Log Issue Paper and review all proposed requirements.

Identify the overall requirements including data elements and sources that will ensure the collection, calculation and reporting of the proposed solution across the Services.

Validate and determine all possible reasons/causes of non-compliance with any new data requirements/processes proposed.

Validate and determine all possible compliance mechanisms/business rules and metrics to support the proposed requirements.

Using all this knowledge, determine the standard procedures, business rules, policies, compliance/metrics, and training requirements. When necessary, coordinate the proposed requirements with TMA SMEs for further concurrence, the Uniform Biostatistical Utility (UBU) Workgroup for workload/biometric requirements and/or with the Resource Management Steering Committee (RMSC) for final approval.

Prepare SCRs and determine the urgency of implementing proposed requirements.
Evaluate SCRs with the EAS Program Office and, if necessary, with other AIS Offices.

Evaluate SCRs requirements for compatibility, consistency and standardization between Functional and Technical requirements. Ensure that the proposed MEPRS data elements, algorithms and business rules requirements are properly defined and incorporated into the corresponding dictionaries, tables, files and other data configurations.

Determine the most adequate timelines for synchronization and transmission of data when the proposed requirements depend on multiple interfaces with EAS.

Report issues/findings to the MMIG.

Date forwarded to the IM/IT office:______________________________
Comments:_____________________________________________
C5.A2. ATTACHMENT 2 TO CHAPTER 5

SYSTEM CHANGE REQUEST FORM

<table>
<thead>
<tr>
<th>System Change Request</th>
<th>System Incident Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Send to:</td>
<td>Copy to:</td>
</tr>
</tbody>
</table>

**ORIGINATOR**
- Agency: ___________________________
- Name: ___________________________
- Address: _________________________
- Telephone: _______________________
- Date Submitted: __________________

**Priority:**
- [ ] Critical
- [ ] High
- [ ] Medium
- [ ] Low
- Control No: ___________________
- Title: ________________________
- Commercial: ___________________

**SYSTEM(S)/SUBSYSTEM:**

**DESCRIPTION OF CHANGE REQUESTED**
- Short Title: _____________________
- Description: ____________________
- Recommended Solution: __________

**Timetable:** ____________________
- Impact: _________________________

**DOCUMENTATION REFERENCE(S):**

**FOR ORIGINATOR’S AGENCY USE ONLY:**

**FOR DMIM USE ONLY:**
- Priority
- Date Received
- Control Number
AP1. APPENDIX 1

ACRONYMS

AP1.1.1. ACLS Advanced Cardiac Life Support
AP1.1.2. ACR American College of Radiology
AP1.1.3. ADA American Dental Association
AP1.1.4. APDL Average Daily Patient Load
AP1.1.5. AIDS Acquired Immune Deficiency Syndrome
AP1.1.6. ALS Advanced Life Support
AP1.1.7. APV Ambulatory Procedure Visit
AP1.1.8. ARC AIDS Related Complex
AP1.1.9. ASD Account Subset Definition
AP1.1.10. ASN Assignment Sequence Number
AP1.1.11. ATLS Advanced Trauma Life Support
AP1.1.12. BLS Basic Life Support
AP1.1.13. CAP College of American Pathologists
AP1.1.14. CHAMPUS Civilian Health and Medical Program of the Uniformed Services
AP1.1.15. CHCS Composite Health Care System
AP1.1.16. CJCS Chairman of the Joint Chiefs of Staff
AP1.1.17. CLV Composite Lab Value
AP1.1.18. CO2 Carbon Dioxide
AP1.1.19. CONUS Continental United States
AP1.1.20. CPR Cardiopulmonary Resuscitation
AP1.1.22. CRO Carded for Record Only
AP1.1.23. CTIM Cooked Therapeutic In-flight Meal
AP1.1.24. DES Direct Expense Schedule/entry>
AP1.1.25. DMIS Defense Medical Information System
AP1.1.26. DNA Dideoxyribonucleic Acid
AP1.1.27. DoD Department of Defense
AP1.1.28. DoDDS DoD Dependents Schools
AP1.1.29. EAS Expense Assignment System
AP1.1.30. EIS Early Intervention Services
AP1.1.31. FAA  Federal Aviation Administration
AP1.1.32. FCC  Functional Cost Code
AP1.1.33. FTE  Full-Time Equivalent
AP1.1.34. FY  Fiscal Year
AP1.1.35. GDE  Graduate Dental Education
AP1.1.36. GME  Graduate Medical Education
AP1.1.37. HBO  Hyperbaric Oxygen
AP1.1.38. HIV  Human Immunodeficiency Virus
AP1.1.39. IEP  Individualized Education Plan
AP1.1.40. IV  Intravenous
AP1.1.41. LPN  Licensed Practical Nurse
AP1.1.42. LVN  Licensed Vocational Nurse
AP1.1.43. MEPR  Medical Expense and Performance Report
AP1.1.44. MEPRS  Medical Expense and Performance Prereporting System
AP1.1.45. MHS  Military Health System
AP1.1.46. MRS  Medically Related Services
AP1.1.47. MTF  Military Treatment Facility
AP1.1.48. MTS  Multi-disciplinary Team Services
AP1.1.49. NAF  Non-Appropriated Fund
AP1.1.50. NDMS  National Disaster Medical System
AP1.1.51. NRVS  National Relative Value Scale
AP1.1.52. OASD(HA) Office of the Assistant Secretary of Defense for Health Affairs
AP1.1.53. OBD  Occupied Bed Day
AP1.1.54. Ob-Gyn  Obstetrical and Gynecological
AP1.1.55. OCONUS  Outside the Continental United States
AP1.1.56. OHI  Other Health Insurance
AP1.1.57. PCR  Polymerase Chain Reaction
AP1.1.58. PCS  Permanent Change of Station
AP1.1.59. PEC  Program Element Code
AP1.1.60. PTV  Patient Transport Vehicle
AP1.1.61. R&D  Research and Development
AP1.1.62. RON  Remain Overnight
AP1.1.63. RVU  Relative Value Unit
AP1.1.64. SCR  System Change Request
AP1.1.65. SEEC  Standard Element of Expense Code
AP1.1.66. SIDR  Standard Inpatient Data Record
AP1.1.67. SSFP  Single Strand Conformational Polymorphism
AP1.1.68. TCPO2  Transcutaneous Oxygen
AP1.1.69. TMA  TRICARE Management Activity
AP1.1.70. TOE  Table of Organization and Equipment
AP1.1.71. UCA  Uniform Chart of Accounts
AP1.1.72. USD  Under Secretary of Defense
AP1.1.73. USM  Uniform Staffing Methodologies
AP1.1.74. WAM  Workload Assignment Module
AP2. Appendices 2

Definitions

AP2.1.1. ACCOUNTING ENTITY. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.2. ADMISSION. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology” (reference (i)).

AP2.1.3. AEROMEDICAL STAGING FACILITY. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology” (reference (i)).

AP2.1.4. AMBULATORY CARE. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology” (reference (i)).

AP2.1.5. AMBULATORY CARE CLINIC. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology” (reference (i)). A jointly operated clinic is a clinic space that is shared by two or more clinics during the reporting period. (Refer to the definition of "mixed ward or clinic.")

AP2.1.6. AMBULATORY NURSING SERVICES. Provides a centralized program of nursing assessment and care for outpatients. Refer to subparagraph C2.4.7.5., Ambulatory Nursing Services (DGE) for more details.

AP2.1.7. AMBULATORY NURSING SERVICES MINUTES OF SERVICE. Minutes of service are counted from the time the patient arrives in the ambulatory nursing services unit until the patient leaves the unit. The patient receives care, assessment, pre-operative interview, and processing while in the unit. Ambulatory nursing services minutes of service shall not include time that the patient is out of the unit, such as for radiology or laboratory services.

AP2.1.8. AMBULATORY PROCEDURE UNIT (APU). Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology” (reference (i)).

AP2.1.9. AMBULATORY PROCEDURE VISIT (APV). Refers to immediate (day of procedure) pre-procedure, intensive procedure, and immediate post-procedure care in an ambulatory setting (formerly Same Day Surgery). Care is required in the facility for less than 24 hours. Facilities may set their own lower time limits. The
nature of the procedure and the medical status of the patient combine for a requirement for short-term care (but not inpatient care) that is more appropriately rendered in a specialized area, such as an APU or extended care area, rather than in an outpatient clinic. These surgical procedures are appropriate for all types of patients (obstetrical, surgical, and non-surgical), who by virtue of the procedure or anesthesia require post-procedure care, observation, or recovery. Refer to DoD Instruction 6025.8 (reference (c)) for guidance. Freestanding outpatient clinics (such as Air Force Super Clinics) performing APVs shall establish contingency transfer and transportation arrangements in accordance with current national, specialty, and local standards of care and practice. These arrangements shall be in writing with a nearby facility capable of treating complications requiring hospitalization or further intervention.

AP2.1.10. ANCILLARY SERVICES. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.11. ANESTHESIOLOGY MINUTES OF SERVICE. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.12. APPROPRIATIONS. Funds and authority to create obligations in advance of appropriations or any other authority making funds available for obligation or expenditure. Statutory authority to incur obligations and to make payments out of the U.S. Treasury for specified purposes.

AP2.1.13. APU MINUTES OF SERVICE. Calculated as the time elapsed between the patient's arrival to the APU and their departure to the ambulatory surgical procedure (known as Ambulatory Procedure Visit (APV)) and the time elapsed between the patient's return from the APV and disposition time. APU minutes of service shall not include time that the patient is out of the unit for the APV.


AP2.1.15. ASSIGNMENT FACTOR. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.16. AVAILABLE TIME. Those hours worked or expended in support of the healthcare mission and for which pay is earned (regular, overtime and holiday) by the presence of an assigned, attached, detailed, borrowed, contracted, or volunteer individual for the performance of work center functions. Refer to Appendix 5 for specific details on the proper reporting of available and non-available hours.
AP2.1.17. **AVERAGE DAILY PATIENT LOAD (ADPL).** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.18. **AVERAGE LENGTH OF STAY (ALOS).** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.19. **BASIS OF VALUATION.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.20. **BASSINET DAY.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.21. **BASSINET, INACTIVE.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.22. **BED, EXPANDED CAPACITY.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.23. **BED, INACTIVE.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.24. **BORROWED LABOR.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.25. **CLINIC.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.26. **CLINICIAN.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.27. **COMPLETE PHYSICAL EXAMINATION, COUNT OF.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.28. **CONSTRUCTION.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.29. **CONTINUING EDUCATION.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.30. **CONTRACT PERSONNEL.** Those personnel who are employed and paid under a contract. These individuals are not Federal, non-appropriated fund, or
military employees. For MEPRS purposes, only the contract person's time is credited
to the work center, not their salary expenses.

AP2.1.31. CONVALESCENT LEAVE. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.32. COST ASSIGNMENT. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.33. COST CODE. Also referred to as functional cost code (FCC). Cost
code is a logical or physical grouping of one or more similar services for the purpose of
identifying obligations or developing the cost identification for services. Services are
grouped into cost codes in order to identify expended resources to produce a unit of
work and segregate costs for management to assess efficiency, usage, examine trends,
etc.

AP2.1.34. COST FINDING. A process of determining costs by sample or study
rather than by detailed transaction recording in the cost accounts. Expense assignment
used for determining the expenses of the final operating expense accounts is not the
same as cost finding.

AP2.1.35. COST OF SUPPLIES EXPENSED. Total costs of items classified as
"Supplies" in the work center.

AP2.1.36. COST POOL. Refer to the DoD 6015.1-M, "DoD Glossary of
Healthcare Terminology" (reference (i)).

AP2.1.37. DAY-TO-DAY PROFICIENCY TRAINING. The third type of
training requirement is the day-to-day proficiency training conducted to impart
knowledge and improve technical skills, which will increase the efficiency and
effectiveness of workers. This would include in-service, safety, security, and
on-the-job training. This type of training is not always performed within the medical
facility. Often short courses are sponsored by the Military Services and civilian
associations that do not qualify as "continuing education." Conferences, conventions,
and factory-conducted repair and operator courses fall into this category. The salary
expenses of military and civilian personnel undergoing this type of training, wherever
conducted, shall be charged to their primary work center and distributed as if they had
not been engaged in training. Any locally funded travel, per diem, incidental
expenses, and registration fees incurred in support of this training, as well as any
personnel and non-personnel expenses of staff authorizations for conducting and
directing this training, shall be charged to the work center of primary assignment.

AP2.1.38. **DEATH.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.39. **DELIVERY.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.40. **DENTAL CLINIC.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.41. **DEPRECIATION.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.42. **DEPRECIATION, METHOD OF.** The method to be used in computing depreciation of depreciable assets is based on an 8-year moving average of the acquisition cost. The acquisition cost is determined by using the procedures in DoD 7000.14-R (reference (g)). The Military Services shall provide depreciation expenses to the MTFs using the methodology explained under the EA summary account in Chapter 3.

AP2.1.43. **DIRECT CARE PARAPROFESSIONAL.** Individuals who are skilled to provide technical assistance or follow-up to direct patient care (for example, licensed practical nurses, vocational nurses, medical specialists, X-ray specialists, dental lab specialists, dental hygienists, and medical technicians). For manpower purposes, these individuals are coded as Skill Type 4 (refer to Table C3.T1.).

AP2.1.44. **DIRECT CARE PROFESSIONAL.** Individuals, other than clinicians, licensed or certified to deliver healthcare (for example, physical and occupational therapists, podiatrists, psychologists, social workers, physician assistants, and advanced practice nurses who are privileged). Direct care professionals consult with other healthcare professionals to assess, plan, and implement an effective treatment program. For manpower purposes, these individuals are coded as Skill Type 2 (refer to Table C3.T1.).

AP2.1.45. **DIRECT OPERATING EXPENSE.** An expense identified specifically with a particular work center.

AP2.1.46. **DISPOSITION.** The removal of a patient from the census of a medical center or hospital by reason of discharge to duty, to home, transfer to another medical
facility, death, or other termination of inpatient care. The day of discharge is the day on which the medical center or hospital formally terminates the period of inpatient hospitalization.

AP2.1.47. EXPENSE ALLOCATION. Also referred to as "stepdown." The reassignment of expenses of intermediate operating expense accounts to the final operating expense accounts on the basis of assignment factors that measure the amount of services rendered by intermediate work centers to the other work centers. The expense allocation methodology distributes expenses by using a rigid hierarchy of intermediate accounts to allocate operating costs to the final accounts.

AP2.1.48. EXPENSE ASSIGNMENT SYSTEM (EAS). A standard automated data processing capability used by the Military Services for the calculations required to produce the Medical Expense and Performance Reports.

AP2.1.49. FACILITY. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.50. FETAL DEATH. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.51. FINAL OPERATING EXPENSE ACCOUNT. The final expense accumulation point in the system. All Inpatient Care (A), Ambulatory Care (B), Dental Care (C), and Special Programs (F) accounts are final operating expense accounts.

AP2.1.52. FIXED MILITARY TREATMENT FACILITY. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.53. FREE RECEIPTS. Refer to the definition of "non-reimbursables."

AP2.1.54. FULL-TIME EQUIVALENT (FTE). Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.55. FULL-TIME EQUIVALENT (FTE) WORK-MONTH. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.56. GRADUATE MEDICAL EDUCATION (GME). Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).
AP2.1.57. **HEALTH AND MEDICAL SERVICES.** All professional, technical, and related functions performed by the three Military Medical Departments, such as general and special medical treatment, dental care including prosthetic laboratory service, nursing care, veterinary service, medical laboratory service, patient evacuation, preventive medicine (including physical examinations), nutrition management, education, training, and reporting procedures.

AP2.1.58. **HEALTH PROMOTION.** Any combination of health information, education, diagnostic screening, and healthcare interventions designed to facilitate behavioral alteration that will improve or protect health. It includes those activities intended to influence and support individual lifestyle modification and self-care.

AP2.1.59. **HEALTHCARE PROFESSIONAL.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.60. **HOSPITAL.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.61. **HOURS OR MINUTES OF SERVICE OR TREATMENT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.62. **HOUSEKEEPING SQUARE FEET.** To determine this statistic, the number of square feet in each department, service, and division of the healthcare facility that are cleaned under housekeeping services must be determined. Floor area measurements should be taken from the center of walls to the center of adjoining corridors if a hallway services more than one department. Stairwells, elevators, and commonly used areas (lobbies) should be charged to the appropriate housekeeping account. Hallways, waiting rooms, and other areas serving only one department should be included in that department. The effect of measuring only cleaned space will allocate the space (commonly used areas) among the departments in the ratio of space cleaned. When changes in assigned areas have been made during the year as the result of new construction, departmental relocation, expansion, or curtailment of service or changes in housekeeping requirements, sufficient data should be maintained to allow for the development of "weighted" areas for the fractional part of the year.

AP2.1.63. **INDIRECT OPERATING EXPENSE.** An expense identified with two or more work centers, but not identified specifically with any particular work center.
AP2.1.64. **INDIVIDUALIZED EDUCATION PLAN (IEP).** A written document that defines the specially designed instruction of a student with a disability, aged 3 to 21, inclusive. The IEP is developed in accordance with DoD Instruction 1342.12 (reference (j)).

AP2.1.65. **INDIVIDUALIZED FAMILY SERVICE PLAN (IFSP).** A written document for an infant or toddler, ages birth through 2, with a disability, and the family of such infant or toddler, based on a multi-disciplinary assessment of the unique needs of the child and the concerns and priorities of the family. The IFSP identifies early intervention and other services appropriate to meet the needs, concerns, and priorities of the child and family.

AP2.1.66. **INITIAL OUTFITTING.** Those costs for real property, equipment, and supplies necessary to make a newly constructed, expanded, extended, altered, added to, or converted MTF complete and usable, provided the expansion, extension, alteration, addition, or conversion was financed by a Military Construction appropriation or as an urgent or 3-year amortized minor construction project, funded under 10 U.S.C. 2801-2813 (reference (k)). Equipment and supplies necessary to make a facility complete and usable shall not be considered initial outfitting if the construction, expansion, extension, alteration, addition, or conversion is the result of a minor construction project, which did not meet either the "urgent" or "3-year amortized" criterion and was funded through the normal operations and maintenance appropriation.

AP2.1.67. **INPATIENT CARE.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.68. **INPATIENT VISIT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.69. **INTERMEDIATE OPERATING EXPENSE ACCOUNTS.** An operating expense account that is further assigned to final operating expense accounts. Ancillary Services (D) and Support Services (E) accounts are intermediate operating expense accounts.

AP2.1.70. **INVESTMENT EQUIPMENT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.71. **LABOR AND DELIVERY SUITE MINUTES OF SERVICE.** Refer to the definition of "HOURS OR MINUTES OF SERVICE."
AP2.1.72. LENGTH OF PATIENT STAY. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.73. LIVE BIRTH. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.74. LOANED LABOR. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.75. MAINTENANCE. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.76. MANPOWER AUTHORIZATION. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.77. MANPOWER REQUIREMENT. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.78. MEAL DAY

AP2.1.78.1. Patient Meal Days equal Occupied Bed Days minus Bassinet Days plus APV meal days plus Remain Over Night (RON) and Transient patient meal days plus Cooked Therapeutic In-Flight Meal (CTIM) meal days and the meal days for Emergency Room patients and labor deck patients. Inpatients eating in the dining room are counted under occupied bed days.

AP2.1.78.2. A meal day is a value in which the number of meals is weighted by a predetermined percentage to balance the cost and attendance variance between meals. Meal days are calculated by multiplying the number of breakfast, lunch, and dinner meals served to APV and observation patients, RON and transient patients, emergency patients, labor deck patients or non-patients by the meal day factor percentages of 20 percent for breakfast, 40 percent for lunch, and 40 percent for dinner. CTIMs are calculated by the meal day factor percentage of 80 percent for any meals prepared. The following is an example:
<table>
<thead>
<tr>
<th>Type Patient</th>
<th>FCC</th>
<th>Meal Factor</th>
<th>Number of Meal Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inpatient</td>
<td>AAA</td>
<td>20 OBDs</td>
<td>20.0</td>
</tr>
<tr>
<td></td>
<td>AAB</td>
<td>10 OBDs</td>
<td>10.0</td>
</tr>
<tr>
<td></td>
<td>AAF</td>
<td>15 OBDs</td>
<td>15.0</td>
</tr>
<tr>
<td>APV</td>
<td>BAA</td>
<td>5 Breakfasts x .2</td>
<td>1.0</td>
</tr>
<tr>
<td>APV</td>
<td>BAB</td>
<td>5 Lunches x .4</td>
<td>2.0</td>
</tr>
<tr>
<td>CTIM</td>
<td>FEF</td>
<td>2 CTIMs X .8</td>
<td>1.6</td>
</tr>
<tr>
<td>RON</td>
<td>FEC</td>
<td>4 Dinners x .4</td>
<td>1.6</td>
</tr>
<tr>
<td>ER Patient</td>
<td>BIA</td>
<td>1 Dinner x .4</td>
<td>0.4</td>
</tr>
</tbody>
</table>

Total Patient Meal Days 51.6

AP2.1.78.3. Total Meal Days equal total patient meal days plus total non-patient (dining room) meal days.

AP2.1.79. MEDICAL CENTER. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.80. MILITARY TREATMENT FACILITY (MTF). Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.81. MINOR PLANT EQUIPMENT. An item of plant equipment having a unit value of less than $1,000, and other plant equipment, regardless of cost, when so designated by the Government.

AP2.1.82. MINUTES OF SERVICE OR TREATMENT. Refer to Ambulatory Nursing Services Minutes of Service, APU Minutes of Service, Anesthesiology Minutes of Service, Post-Anesthesia Care Unit Minutes of Service and Surgical Suite Minutes of Service.

AP2.1.83. MIXED WARD OR CLINIC. A work center that is composed of more than one subspecialty account and where an indirect cost pool is usually established to collect appropriate expenses for subsequent distribution to the appropriate subaccounts. The expenses collected in a cost pool will normally be distributed on the
basis of each receiving account's ratio of work performed (occupied bed days or visits) to the total work performed in the mixed ward or clinic.

AP2.1.84. **MOBILIZATION.** The process by which the Armed Forces, or part of them, are brought to a state of readiness for war or other national components, as well as assembling and organizing personnel, supplies, and materiel. Refer to Joint Pub 1-02 (reference (I)).

AP2.1.85. **MODERNIZATION AND REPLACEMENT EQUIPMENT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (I)).

AP2.1.86. **NON-AVAILABLE TIME.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (I)).

AP2.1.87. **NON-FIXED MILITARY TREATMENT FACILITY.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (I)).

AP2.1.88. **NON-REIMBURSABLES.** Sometimes referred to as free receipts. Non-reimbursables are goods, services, or equipment provided to an activity (or MTF) and not financed from that activity's operating budget. Free receipts are recorded in the ED accounts when a base provides logistical services to an MTF free of charge. Non-reimbursables do not result in an issuance of an SF 1080, "Voucher for Transfer Between Appropriations or Funds," or other similar fund transfer document by the providing activity nor in a decrease in available obligation authority of the receiver.

AP2.1.89. **NON-REPORTABLE TIME.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (I)).

AP2.1.90. **NORMAL BED CAPACITY.** Refer to the definition of "BED, CONSTRUCTED" in the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (I)).

AP2.1.91. **OBLIGATION.** Any act that legally binds the Government to make a payment. An obligation is a legal reservation of funds and is properly recordable only when supported by documentary evidence.

AP2.1.92. **OCCASION OF SERVICE.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (I)).

AP2.1.93. **OCCUPATIONAL MEDICAL EXAMINATION.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (I)).
AP2.1.94. **OCCUPIED BED DAY.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.95. **OPERATING BASSINET.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.96. **OPERATING BED.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.97. **OPERATING EXPENSES.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.98. **OPERATING ROOM MINUTES OF SERVICE.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.99. **OTHER PERSONNEL.** This category of personnel includes volunteers, Red Cross personnel, prisoners, service club personnel, Non-appropriated Fund Employees (NAF) utilized by veterinary activities, visiting students, and civilian students, residents, interns, or persons not enrolled in DoD training programs.

AP2.1.100. **OUTPATIENT VISIT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.101. **PATIENT DIVE.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.102. **PLANT EQUIPMENT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.103. **PLANT PROPERTY.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.104. **POUNDS OF LAUNDRY PROCESSED.** Include the weight of linen after being processed and dried.

AP2.1.105. **POST-ANESTHESIA CARE UNIT MINUTES OF SERVICE.** The period of time beginning when the patient enters the post-anesthesia care unit and ending when the patient leaves the post-anesthesia care unit.
AP2.1.106. **PRODUCTION EQUIPMENT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.107. **PROGRAM ELEMENT CODE (PEC).** A code that represents a program that reflects a force mission or a support function of the Department of Defense and contains the resources allocated to achieve an objective or plan.

AP2.1.108. **QUARTERS PATIENT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.109. **READINESS.** The ability of forces, units, weapons systems, or equipment to deliver the outputs for which they were designed, including the ability to deploy and employ without unacceptable delays. Refer to Joint Pub 1-02 (reference (l)).

AP2.1.110. **READINESS TRAINING.** Training that is unique to the medical mission of the Services because they operate with and in support of combat units. Examples would include maneuvers, field training, contingency training, local exercises, and exercises conducted by the Chairman of the Joint Chiefs of Staff (CJCS). The salary expenses of military and civilian personnel while away from the MTF, as well as any locally funded travel, per diem, and incidental expenses shall be charged to the appropriate medical readiness account.

AP2.1.111. **REAL PROPERTY INSTALLED EQUIPMENT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.112. **RECLASSIFICATION.** To identify and move expenses from one set of accounts to another set of accounts.

AP2.1.113. **RECOVERY ROOM MINUTES OF SERVICE.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.114. **REGISTERED NURSE.** All registered nurses (Skill Type 3), except those who are being used as advanced nurses, such as practitioners, nurse anesthetists, and nurse midwives who are accounted for in the direct-care professionals category (Skill Type 2). Licensed Practical nurses and vocational nurses are classified as direct-care paraprofessionals (Skill Type 4), not registered nurses. Refer to Table C3.T1. for personnel categories.
AP2.1.115. **REIMBURSABLE.** A reimbursable transaction occurs when one activity, known as the "provider," accomplishes work or provides goods or services to another activity or individual, known as the "receiver." In the process of accomplishing this work for the receiver, the provider generates an account receivable due from the receiving individual or activity and bills the receiver on a "Voucher for Transfers Between Appropriations and or Funds" (Standard Form 1080) or similar billing document. The transfer of funds on the SF 1080 from the receiver to the provider liquidates the account receivable.

AP2.1.116. **REIMBURSABLE AND FUNDED.** A funded reimbursable transaction is recognized directly in the general ledger accounts of the provider and increases the obligation authority.

AP2.1.117. **REIMBURSABLE AND UNFUNDED.** An unfunded reimbursable transaction results in an account receivable to an activity other than the provider of the services. Examples include charges for mortuary services and earnings from all categories of patients charged either the full or inter-Agency reimbursement rate. These earnings are not recorded on the MTFs' ledgers and do not appear in MEPRS.

AP2.1.118. **REIMBURSABLE INDICATOR.** Also referred to as source of funds in MEPRS that indicates an appropriation classification to show the obligations financed by reimbursements, direct or resource sharing funds.

AP2.1.119. **RELATIVE VALUE UNIT (RVU).** Relative values assigned to each CPT code for services on the basis of the resources related to the procedure rather than simply on the basis of historical trends. The practical effect of RVUs lowers reimbursement for procedural services (for example, cardiac surgery) and raises reimbursement for cognitive services (for example, office visits).

AP2.1.120. **REPAIR.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.121. **REPORTABLE TIME.** Total available and non-available hours. Refer to Appendix 7 for specific details on the proper reporting of available and non-available hours.

AP2.1.122. **SQUARE FEET.** To determine this statistic, the number of square feet in each department, service, and division of the healthcare facility must be determined either by a physical measurement of the facility or by a measurement from blueprints. Floor area measurements should be taken from the center of walls to the
center of adjoining corridors if a hallway services more than one department. Exclude stairwells, elevators, other shafts, and idle area. Idle areas are those areas closed off or unused for a period of time. Hallways, waiting rooms, storage areas, serving only one department should be included in that department. Commonly used areas, such as lobbies, shall be divided equitably among the users of those areas. The effect of measuring only usable space will allocate the space (commonly used and idle area) among the departments in the ratio of space used. When changes in assigned areas have been made during the year as the result of new construction, departmental relocation, expansion, or curtailment of service, sufficient data should be maintained to allow for the development of "weighted" areas for the fractional part of the year.

AP2.1.123. **STANDARD ELEMENT EXPENSE CODE (SEEC).** Synonymous with object classes. These are the MEPRS standard financial categories that represent the expenses reported from obligations for items or services purchased by the Government such as labor, supplies, equipment, contracted services, and others. Each Military Service has a unique object code referred to as Service-Unique Element Expense (SUEE) that maps to a related SEEC to facilitate comparison among the Services.

AP2.1.124. **STILL BIRTH.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.125. **SUBSISTING OUT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.126. **SURGICAL SUITE MINUTES OF SERVICE.** The elapsed time of an operation performed in the surgical suite multiplied by the number of hospital personnel participating in each operation. Elapsed time is the difference between the starting time and the ending time. Starting time begins with the start of surgical suite preparation and ending time is when clean-up of the surgical suite following an episode of surgery is complete. Hospital personnel is meant to include only those personnel who are directly assigned to the surgical suite (surgeons, anesthesiologists, and nurse anesthetists are excluded from this work center). Student nurses and trainees, when replacing individuals in the surgical suite team, are to be included.

AP2.1.127. **TRAINING AND CONTINUING EDUCATION OF NON-STUDENT PERSONNEL.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).
AP2.1.128. **TRANSFER IN.** The admission of an inpatient transferred from another treatment facility (military or civilian).

AP2.1.129. **TRANSFER OUT.** The discharge of an inpatient by transfer to another treatment facility (military or civilian).

AP2.1.130. **TRANSIENT PATIENT.** Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.131. **TRANSIENT PATIENT'S BED.** Refer to the definition of "BED, OCCUPIED BY TRANSIENT PATIENT" in the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.132. **TRAVEL EXPENSE ACCOUNTING.** Travel expenses as used herein include the costs of transportation of people and authorized excess baggage, per diem, incidental fees such as taxi, automobile rental, locker fees, tolls, and registration fees. Locally funded travel expenses shall be reported as follows:

AP2.1.132.1. Locally funded travel expenses connected with Permanent Change of Station (PCS) orders shall be charged to the Temporary Duty (TDY) or Temporary Additional Duty (TAD) En Route to PCS (FDG) subaccount under Special Programs (F).

AP2.1.132.2. Locally funded travel connected with exercises that are directed and coordinated by the Chairman of the Joint Chiefs of Staff or Military Services shall be charged to the appropriate Readiness (G) account.

AP2.1.132.3. Locally funded travel in connection with escorts for dependents of deceased or missing military members, supervisors of welfare and morale activities, and appearance before boards and courts martial or as a member of a board or courts martial (other than as a patient for appearance before medical and physical evaluation boards) shall be charged to the Military-Unique Medical Activities Not Elsewhere Classified (FDZ) subaccount.

AP2.1.132.4. Locally funded travel of patients and attendants shall be charged to the Patient Movement Expenses (FEB) subaccount under Special Programs.

AP2.1.132.5. Travel of temporarily retired military personnel is not to be charged to the medical facility; rather, it is a departmental personnel function and funding responsibility.
AP2.1.132.6. Locally funded travel of personnel in support of the Guest Lecturer and Consultant Program shall be charged to that subaccount (FCB) under Special Programs.

AP2.1.132.7. Locally funded travel of staff personnel to conferences, seminars, conventions, meetings, and courses (except those that meet the definition of "continuing health education") will be charged to the work center to which the traveler is assigned.

AP2.1.132.8. Locally funded travel in connection with a flight surgeon's proficiency flying and accident prevention and investigation shall be charged to the appropriate Medical Readiness account under the Readiness (G) section.

AP2.1.133. UNAUTHORIZED ABSENTEE PATIENT. Refer to the DoD 6015.1-M, "DoD Glossary of Healthcare Terminology" (reference (i)).

AP2.1.134. VISIT. Healthcare characterized by the professional examination or evaluation of a patient and the delivery or prescription of a care regimen.

AP2.1.134.1. Visit Criteria. The three following criteria must be met before a visit can be counted:

AP2.1.134.1.1. There must be interaction between an authorized patient and a healthcare provider.

AP2.1.134.1.2. Independent judgment about the patient's care must be used, assessment of the patient's condition must be made, and any one or more of the following must be accomplished:

AP2.1.134.1.2.1. Examination.

AP2.1.134.1.2.2. Diagnosis.

AP2.1.134.1.2.3. Counseling.

AP2.1.134.1.2.4. Treatment.

AP2.1.134.1.3. Documentation must be made in the patient's authorized record of medical treatment. Documentation must include at least the date, name of clinic, reason for visit, assessment of the patient, description of the interaction between
the patient and the healthcare provider, disposition, and signature of the provider of care. (Repetitive clinic visits for prescribed treatment to specialty clinics; for example, physical therapy and occupational therapy shall not require full documentation as stated above after the initial visit unless there is a change in the prescribed treatment. There must be final documentation upon completion of prescribed treatment.) In all instances, a clear and acceptable audit trail must be maintained.

AP2.1.134.2. **Classification.** Classification of a visit shall not be dependent upon:

AP2.1.134.2.1. Professional level of the person providing the service (for example, physician, nurse, physicians assistant, medical technician or corpsman, or medical specialist).

AP2.1.134.2.2. Physical location of the patient.

AP2.1.134.2.3. Technique or methods of providing healthcare service (such as, telephonic or direct patient contact), when the criteria in paragraph AP2.1.134.1., above, are met.

AP2.1.134.3. **Types of Visits.** The following types of visits are reportable when the criteria in paragraph AP2.1.134.1., above, are met:

AP2.1.134.3.1. **Inpatient Visit.** An inpatient visit shall be counted for the following situations:

AP2.1.134.3.1.1. Each time an inpatient is seen within the admitting MTF, on a consultative basis in an outpatient clinic, or in the physical examination and standards section for evaluation of profile changes.

AP2.1.134.3.1.2. Each time contact is made by clinic or specialty service members (other than the healthcare provider from the treating clinic or specialty service) with patients on hospital units or wards, when such services are scheduled through the respective clinic or specialty service. (Refer to paragraph AP2.1.134.3.3.3., below, for second opinions requested by patients). For example: A physical therapist being requested by the attending healthcare provider to initiate certain therapy regimens to a patient who is in traction and unable to go to the clinic. Conversely, a routine ward round made by a physical therapist or dietitian shall not be countable as a visit. (Refer to paragraph AP2.1.134.3.4.2. for the handling of all ward and grand rounds.)
AP2.1.134.3.2. **Outpatient Visit.** An outpatient visit can be counted for the following situations:

AP2.1.134.3.2.1. All visits to a separately organized clinic or specialty service made by patients who are not currently admitted to the reporting MTF as an inpatient.

AP2.1.134.3.2.2. Each time medical advice or consultation is provided to the patient by telephone, if the criteria in paragraph AP2.1.134.1., above, are met.

AP2.1.134.3.2.3. Each time a patient's treatment or evaluation results in an admission and is not part of the preadmission or admission process.

AP2.1.134.3.2.4. Each time all or part of a complete or flight physical examination, regardless of the type, is performed in a separately organized clinic or specialty service. Under this rule, a complete physical examination requiring the patient to be examined or evaluated in four different clinics is reported as a visit in each of the four clinics. (Refer to paragraph AP2.1.134.3.4., below, for exceptions.)

AP2.1.134.3.2.5. Each time an examination, evaluation, or treatment is provided through an MTF sanctioned healthcare program, in the home, school, work site, community center, or other location outside of a DoD MTF by a healthcare provider paid from appropriated funds.

AP2.1.134.3.2.6. Each time one of the following tasks is performed when not a part of routine medical care, when the visit is associated with or related to the treatment of a patient for a specific condition requiring follow-up to a physical examination, and when the medical record is properly documented in accordance with the criteria of paragraph AP2.1.134.1., above:

AP2.1.134.3.2.6.1. Therapeutic or desensitization injections.

AP2.1.134.3.2.6.2. Cancer detection tests (for example, PAP smears).

AP2.1.134.3.2.6.3. Blood pressure measurements.

AP2.1.134.3.2.6.4. Weight measurements.
AP2.1.134.3.2.6.5. Prescription renewals (not including refills).

AP2.1.134.3.3. Multiple Visits (inpatient or outpatient).

AP2.1.134.3.3.1. Multi-clinic Visits. Multiple visits may be counted if a patient is provided care in different clinics or is referred from one care provider to another care provider for consultation and is documented. For example, a patient seen at a primary care clinic and two other specialty clinics on the same day can be counted as three visits. A patient seen in clinic in the morning and again in the afternoon can be reported as two visits as long as the first visit was complete. That is, the patient was evaluated, treated, dispositioned, and the visit was documented properly in the medical record. If the afternoon visit is merely a continuation of the morning visit, then only one visit can be counted. For example, a patient seen in the orthopedic clinic in the morning is sent to radiology for X-rays and then returns to the orthopedic clinic in the afternoon for continued evaluation or treatment. These rules apply even if the patient is admitted to an inpatient status immediately following a clinic visit.

AP2.1.134.3.3.2. Group Visits. Only the primary provider of group sessions may count one visit per patient if the criteria in paragraph AP2.1.134.1., above, are met.

AP2.1.134.3.3.3. Multi-Provider Visits. When a patient is seen by more than one healthcare provider in the same clinic for the same episode of care, only one visit is counted per patient. If the patient requests a second opinion, a visit can be counted, provided the criteria in paragraph AP2.1.134.1., above, are met.

AP2.1.134.3.3.4. Telemedicine Visits

AP2.1.134.3.3.4.1. If a patient is present in a provider's office and another provider is contacted through telemedicine, both providers may count the visit in their clinic specialty. This is considered a valid medical consultation, and as such, it requires proper medical documentation by the consulted physician, ensuring that the criteria of a visit are met (paragraph AP2.1.134.1.).

AP2.1.134.3.3.4.2. Workload should not be counted if the patient is not present during the consult.

AP2.1.134.3.3.4.3. Teleradiology, Telecardiology, and Telepathology. FTEs and workload are captured in the appropriate clinical specialty
for the MTF providing the procedure (exam or read) on the patient. The consulted
provider performing the read shall capture his or her FTEs in the applicable subaccount
(Support to Non-Federal External Providers (FCC); Support to Other Military Medical
Activities (FCD); or Support to Other Federal Agencies (FCE)) and workload in the
applicable CPT or CAP code.

AP2.1.134.3.4.4. For continuing medical education, capture
data according to current guidelines in the Continuing Health Education (FAL)
subaccount (paragraph C2.6.1.12.).

AP2.1.134.3.4. Services Not Reportable as Visits

AP2.1.134.3.4.1. Occasion of Service. Without an assessment of
the patient's condition or the exercise of independent judgment as to the patient's care,
screening examinations, procedures, or tests are classified as an "occasion of service"
because they do not meet the criteria of paragraph AP2.1.134.1., above.

AP2.1.134.3.4.2. Ward Rounds and Grand Rounds. Ward rounds
and grand rounds are considered part of the inpatient care regimen and are not counted
as inpatient visits. Visits by an inpatient to an outpatient clinic for the convenience of
the provider, and instead of ward or grand rounds, shall not be counted.

AP2.1.134.3.4.3. Group Education and Information Sessions that do
not meet the criteria in paragraph AP2.1.134.1., above.

AP2.1.134.3.4.4. Care from Non-appropriated Fund Providers.
Care rendered by providers paid from non-appropriated funds is not reported as a visit.

AP2.1.135. WEIGHTED PATIENT NUTRITION PROCEDURE. Weighted
patient nutrition procedures are based on relative value units (RVUs), or weighted
factors, which reflect the resource intensity of the various procedures rendered to
patients. Refer to Appendix 4 for further guidance on weighted procedures.

AP2.1.136. WORK CENTER. A discrete functional or organizational
subdivision of an MTF for which provision is made to collect and measure its expenses
and determine its workload performance. The minimum work centers for a facility are
established by meeting specific criteria and using the prescribed functional cost codes
as described in this Manual, Chapter 2. Additional subordinate work centers may be
established by the MTF facility. A work center shall be established when the MEPRS
reporting facility requires the performance of a function that is assigned or authorized
by higher medical authority; manpower (staffing) is assigned; physical space is
designated to accomplish the function; and workload is generated. Generally, the following criteria should be considered for establishing a work center:

AP2.1.136.1. It normally operates 16 hours or more each month.

AP2.1.136.2. It has identifiable expenses.

AP2.1.136.3. It has allocated physical space.

AP2.1.136.4. It has allocated or assigned manpower. Such staffing may or may not be authorized on the facility manning or staffing documents. In the areas of inpatient, ambulatory, and dental care, this means that the medical or dental specialty or subspecialty is assigned.

AP2.1.136.5. It has valid work output.

AP2.1.136.6. It has a valid workload measure.

AP2.1.136.7. It has a uniqueness of service provided or expenses incurred when compared to other established work centers.

AP2.1.136.8. It has compatibility with the MTF organizational structure.

AP2.1.136.9. It facilitates the management decision-making process.

AP2.1.136.10. Exceptions. A work center shall be established and expenses identified and reported when the aforementioned criteria are established. Exceptions to the criteria above are functional cost codes established to accumulate expenses only, such as depreciation accounts, reimbursement accounts, base operations accounts, holding or variance accounts, and indirect cost pools. Work center expenses shall be identified and reported only if they are considered to be significant by the MTF Commander, even if physical space is allocated and utilized for the performance of a function.

AP2.1.137. WORKING AT HOME. Work performed at home in support of the MTF mission that is normally performed in the individual's assigned work center.

AP2.1.138. WORKLOAD. The amount of work produced in a functional activity or work center. Refer to Chapter 3 for accounting workload.
AP3. APPENDIX 3

STANDARD FUNCTIONAL COST CODE ACCOUNTS

AP3.1. PURPOSE

This appendix describes the standard Functional Cost Code (FCC) accounts. The basic coding framework provides orientation to the approach employed for all account codes in the Uniform Chart of Accounts (UCA). Detailed coding methodologies and their potential utility to local commands are also discussed, along with some coding rules and special procedures that facilitate assignment of expenses that cannot be readily attributed to specific receiving accounts.

AP3.2. THE BASIC CODING APPROACH

AP3.2.1. All activities and associated costs within or relating to a Military Treatment Facility (MTF) fall into one of seven functional categories. The functional categories are designated using an alphabetic coding structure, and all account codes contain one of these letters (A through G) as the first character ("at the first level"). The functional categories are as follows:

A - Inpatient Care  
B - Ambulatory Care  
C - Dental Care  
D - Ancillary Services  
E - Support Services  
F - Special Programs  
G - Readiness

AP3.2.2. Each functional category contains one or more summary accounts that encompass general areas within the functional category. The second letter of the account code ("at the second level") designates the summary accounts. For example, the Inpatient Care functional category (first level code "A") contains seven summary accounts, as follows:
AP3.2.3. Summary accounts are further refined into work center subaccounts that collect the expenses incurred by the operations of the work centers or by programs maintained by the MTF. The functional descriptions in Chapter 2 define each subaccount and describe the actual activities of an MTF. In accordance with the hierarchical structure, the subaccount designation is in the third position or "at the third level," as shown in the following example:

### FUNCTIONAL CATEGORY | SUMMARY ACCOUNT | UCA CODE
---|---|---
Inpatient Care | Medical Care | A
 | Surgical Care | AA
 | Obstetrical and Gynecological Care | AB
 | Pediatric Care | AC
 | Orthopedic Care | AD
 | Psychiatric Care | AE
 | Family Practice Care | AF

AP3.2.4. Fourth level codes are assigned for site-specific workload assignments determined by the Military Services. With the exception of the B**5 (refer to the Ambulatory Procedure Unit (DGA subaccount)), the Department of Defense does not generally prescribe standard fourth level codes. The fourth level is provided to enhance the utility and flexibility of the account structure and is available for local management use.

AP3.3. **CATEGORIES OF EXPENSE ACCOUNTS**

AP3.3.1. The functional categories summarize all the defined costs incurred in the operation of a fixed MTF. The system defines two of these functional categories as areas that provide services or support to other accounts for accounting purposes. These two categories are intermediate operating expense accounts, as follows:
D Ancillary Services
E Support Services

AP3.3.2. In the expense assignment process, all intermediate operating expense accounts are fully distributed to final operating expense accounts. The basis for this distribution is the service unit of each intermediate operating expense account. The number of service units must be accumulated for all accounts receiving the benefits of an intermediate operating expense account. After the costs are fully assigned, the intermediate operating expense accounts contain zero dollar balances.

AP3.4. SPECIAL CODING METHODOLOGIES AND LOCAL ACCOUNTS

This section describes special MEPRS coding conventions and examples of local applications of fourth level codes.

AP3.4.1. "Z" Coding Coventions. Occasionally, an MTF will have a clinic or activity that does not fall into a standard FCC account. In such cases, interim, or "Z" codes may be used at the third level. These codes are designed to allow the system to accommodate new specialties while new permanent codes are being established. By convention, accounts that are "not elsewhere classified" are identified with a "Z" at the third level. The Military Service headquarters must approve the use of "Z" codes.

AP3.4.2. Cost Pools. In some situations, expenses cannot be assigned to specific accounts but are known to be incurred by a limited number of work centers. In those cases, a cost pool may be used.

AP3.4.2.1. For example, three specialties in Ward 3E (as shown below) share a supply closet, and the actual use of supplies from the closet cannot be practically determined. A cost pool is set up for the ward. Those costs that are assignable to individual codes are so assigned. However, those costs that are assignable to the ward, but not to specialties, flow into the cost pool. After all costs have been assigned to the ward, the cost pool is distributed among the specialties on a reasonable basis. In this case, the ratio of occupied bed days (OBDs) for each specialty compared to the total OBDs for the ward is used to distribute the cost pool.
AP3.4.2.2. By convention, cost pools are identified by an "X" at the third level followed by a letter. In the example above, the cost pool for Ward 3E may be identified by ABXA. Another ward, 4W, primarily a medical ward, may use cost pool AAXA, and Ward 4E (also medical) uses AAXB, and so on. This is the only use of the letter "X" at the third level.

AP3.4.2.3. Workload may not be assigned to cost pools by ancillary services except for ward and clinic issues by Central Sterile Supply and Materiel Service and Pharmacy.

AP3.4.3. Example of Local Application of Fourth Level Codes for Remote Facilities

AP3.4.3.1. The Military Service headquarters determines and approves the use site-specific fourth level codes.

AP3.4.3.2. The command of those medical facilities with remote facilities may desire to separate activities at the primary medical facility from those of a remote facility. For example, both the primary and remote facilities will likely have primary care clinics (BHA subaccount). To separate the costs of operating the primary care clinics, fourth level codes may be employed such that BHAA is used for the primary care clinic at the primary MTF and BHAB is used for the primary care clinic at the remote facility.

AP3.4.4. Fourth level "P" codes are used to capture data pertaining to the Partnership Program or non-Government civilian providers. The partnership providers provide care to TRICARE (formerly CHAMPUS) beneficiaries usually in the MTF and with the support of MTF resources.

AP3.4.5. Fourth Level "B**5" codes are used to capture data pertaining to the Ambulatory Procedure Visits (APVs). Refer to the Ambulatory Procedure Unit (DGA subaccount) for details.
AP3.4.6. Fourth Level "B**0" codes are used to capture data pertaining to observation care services. Refer to Ambulatory Nursing Services (DGE subaccount) for details.

AP3.5. LIST OF STANDARD FCCs

Table AP3.T1. lists the standard FCC accounts. Except for changes authorized by the Department of Defense, these codes shall not be altered or added to on the first, second, or third levels. Only cost pools ("X" codes) may be created locally.

<table>
<thead>
<tr>
<th>FUNCTIONAL CATEGORY</th>
<th>SUMMARY ACCOUNT</th>
<th>WORK CENTER SUBACCOUNT</th>
<th>TITLE</th>
<th>SERVICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td>INPATIENT CARE</td>
<td>MEDICAL CARE</td>
</tr>
<tr>
<td>AA</td>
<td></td>
<td></td>
<td>INTERNAL MEDICINE</td>
<td>OBD</td>
</tr>
<tr>
<td>AAA</td>
<td></td>
<td></td>
<td>CARDIOLOGY</td>
<td>OBD</td>
</tr>
<tr>
<td>**</td>
<td>AAC</td>
<td></td>
<td>CORONARY CARE UNIT (Refer to the DJ accounts)</td>
<td>OBD</td>
</tr>
<tr>
<td>AAD</td>
<td></td>
<td></td>
<td>DERMATOLOGY</td>
<td>OBD</td>
</tr>
<tr>
<td>AAE</td>
<td></td>
<td></td>
<td>ENDOCRINOLOGY</td>
<td>OBD</td>
</tr>
<tr>
<td>AAF</td>
<td></td>
<td></td>
<td>GASTROENTEROLOGY</td>
<td>OBD</td>
</tr>
<tr>
<td>AAG</td>
<td></td>
<td></td>
<td>HEMATOLOGY</td>
<td>OBD</td>
</tr>
<tr>
<td>**</td>
<td>AAH</td>
<td></td>
<td>MEDICAL INTENSIVE CARE UNIT (Refer to the DJ accounts)</td>
<td>OBD</td>
</tr>
<tr>
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<td></td>
<td>NEPHROLOGY</td>
<td>OBD</td>
</tr>
<tr>
<td>AAJ</td>
<td></td>
<td></td>
<td>NEUROLOGY</td>
<td>OBD</td>
</tr>
<tr>
<td>AAK</td>
<td></td>
<td></td>
<td>ONCOLOGY</td>
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DoD 6010.13-M, Nov. 21, 2000
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*DoD 6010.13-M, Nov. 21, 2000*

303  APPENDIX 3
Table AP3.T1. STANDARD FUNCTIONAL COST CODE ACCOUNTS—Continued

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AP4. APPENDIX 4

WEIGHTED PROCEDURES

AP4.1. PURPOSE

This appendix provides brief explanations of various procedure tables with associated weighted values and where the user may obtain a copy or printout of the tables. These weighted values shall be used in all reporting.

AP4.2. DISCUSSION

AP4.2.1. If the service units (workload) were homogenous, the cost per procedure would be obtained simply by dividing the total cost of the work center by the number of procedures performed by that work center. For example, measuring radiology workload by unweighted (also known as "raw") procedures performed (such as the number of films exposed), results in a gross distortion of the relative costs of the various procedures performed. Therefore, to obtain useful average cost data for comparison, weighted values must be assigned to the raw procedures that reflect the relative complexity and cost for each procedure performed.

AP4.2.2. Typically, a procedure is assigned a weighted value to accurately and fairly account for the resources consumed to accomplish or produce that given unit. Depending upon the workload unit considered, many or few variables have been reviewed in establishing relative values of workload performance. In most instances, the weighted value of a procedure performed is derived in terms of the consumption of resources to accomplish that procedure: namely the quantity of work-hours expended, the technical quality of work-hours expended, the supplies consumed, equipment depreciated, and facilities utilized.

AP4.2.3. The Expense Assignment System (EAS) uses the Composite Healthcare System (CHCS) tables of standard procedures with weighted values that are approved by the designated consultants of the three Services. The majority of the procedures use the most recent Physician's Current Procedural Terminology (CPT) Manual published by the American Medical Association (AMA) (reference (m)) provides the CPT codes for pathology, radiology, nuclear medicine, and cardiac catheterization procedures. The assigned weighted values for each CPT code are derived from the Medicare reimbursement fee schedules established by the Healthcare Financing Administration (HCFA). NOTE: In EAS IV, the current edition of St. Anthony's
Complete Relative Based Relative Value Scale (RBRVS) will be used to derive the weighted value units for CPT codes for which a weight does not exist on the CHCS CPT table.

AP4.3. **INDEX OF WEIGHTED VALUES.**

Weighted values have been developed for the procedures listed in this section and shall be used in quantifying the workload for dental, pharmacy, pathology, radiology, respiratory therapy, pulmonary function, cardiovascular, cardiac catheterization, nuclear medicine, veterinary, and weighted patient nutrition procedures.

AP4.3.1. **Dental Procedures Weighted Values.** Weighted values have been developed for dental clinical procedures based on American Dental Association (ADA) weighted procedure codes. Composite lab values (CLVs) are used for dental laboratory procedures.

AP4.3.2. **Pharmacy Procedures Weighted Values**

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<tr>
<td>Sterile Product</td>
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<tr>
<td>Unit Dose</td>
<td>0.15</td>
</tr>
<tr>
<td>Bulk Issue</td>
<td>2.00</td>
</tr>
</tbody>
</table>

AP4.3.2.1. **Prescription.** Count written order for a medication or device prescribed for an individual patient. A refill is counted the same as a prescription.

AP4.3.2.2. **Clinic Issue.** Count each handout or prepared issue to a clinic for subsequent issue to individual patients by non-pharmacy personnel. A weighted value of 0.6 for each unit of issue is counted.

AP4.3.2.3. **Sterile Product.** Count each parenteral bottle, bag, or syringe that is prepared by the pharmacy; that is, has any number of additive parenterals and is ready for administration.

AP4.3.2.4. **Unit Dose.** Count each dose.

AP4.3.2.5. **Bulk Issue.** Count each line item issued to clinics or wards to be used within the clinic or ward. Each line item will have a weighted value of 2.0.
AP4.3.3. **Pathology Procedures Weighted Values.** All clinical pathology and anatomical pathology workload performance shall be weighted and reported in accordance with the most recent Physicians' CPT Manual (reference (m)) and the CHCS CPT table. Users can print the table from EAS.

AP4.3.3.1. **Clinical Pathology.** Count, as defined in the CHCS CPT table, each test, specimen, patient, smear, tube, bottle, plate, slide, or antigen (pool) performed on or for an inpatient, outpatient, clinic, ward, treatment area, or other requesting authority. Count all procedures or tests performed for quality control purposes and standardization purposes and distribute based on the ratio of weighted procedures provided to each receiving account to the total weighted procedures performed by the clinical pathology function.

AP4.3.3.2. **Anatomical Pathology.** Count, as defined in the CHCS CPT table, the number of autopsies, frozen sections, cytology smears, special stains, and paraffin blocks performed on or for an inpatient or an outpatient.

AP4.3.3.3. **Genetic Laboratories.** Count, as defined in the CHCS CPT table, each separate test or procedure performed under the type of genetic laboratory.

AP4.3.4. **Radiology Procedures Weighted Values.** All diagnostic radiology workload performance will be weighted (relative value units) and reported in accordance with the Physicians' CPT Manual (reference (m)) and the CPT table in CHCS. Raw count for radiology procedures shall be the number of procedures.

AP4.3.4.1. **Diagnostic Radiology.** Count, as defined in the CPT table, depending on site licensing, each procedure or test performed on or for an inpatient or outpatient including procedures performed on portables.

AP4.3.4.2. **Radiation Therapy Clinic (formerly called Therapeutic Radiology.)** Effective in FY98, Therapeutic Radiology became a clinical service (Radiation Therapy Clinic) with a workload performance of a visit.

AP4.3.5. **Respiratory Therapy, Pulmonary Function, and Cardiovascular Procedures Weighted Values.** Respiratory therapy, pulmonary function, and cardiovascular procedures use the weights of the American Association for Respiratory Care (AARC) Uniform Reporting Manual for time standards. Respiratory therapy and cardiovascular weighted values are included in pulmonary functions. The AARC codes and weights are currently under evaluation. Users can print the table from EAS.
AP4.3.6. **Cardiac Catheterization Procedures Weighted Values.** Refer to the current edition of the Physicians' CPT Manual (reference (m)) and CPT table in CHCS. For cardiac catheterization laboratory, CPT codes cannot be entered through the Radiology module in CHCS. To avoid cardiac catheterization laboratory workload from rolling up into radiology workload, a separate location identifier is provided in the Radiology subsystem of EAS.

AP4.3.7. **Nuclear Medicine Procedures Weighted Values.** Refer to the current edition of the Physicians' CPT Manual (reference (m)) and CPT table in CHCS for weighted values.

AP4.3.8. **Veterinary Weighted Values.** Weighted procedures are used for Veterinary Laboratory (FFG).

AP4.3.9. **Clinical Nutrition Management (EIC).** Weighted Patient Nutrition Procedures are based on Relative Value Units (RVUs), or weighted factors, which reflect the resource intensity of the various procedures rendered to inpatients under Clinical Nutrition Management (EIC). Different weights are assigned when the procedure is completed by a dietitian or by an enlisted technician. Specific examples of medical record documentation that support each type of procedure are available from the Military Service headquarters MEPRS representative. The following are the basic guidelines:

**AP4.3.9.1. Basic Nutrition Procedure.** A medical record entry for a basic nutrition procedure includes references to services such as basic screening (height, weight, age, percent desirable body weight, percent usual body weight); diagnosis; initial sample notification of NPO/CL or inadequate intake more than 3 - 5 days; basic nutrition care follow-up and consultation to assess patient's progress on current nutrition therapy with basic recommendation (modification of diet order), brief re-evaluation, or limited assessments; basic discharge planning (including weekly rounds and simple medical record entries documenting discharge diet); basic diet-drug interaction counseling for antibiotics and gastrointestinal preparations.

Dietitian RVU = 0.25  
Technician RVU = 0.20 (only tasks for which they are trained and authorized)

**AP4.3.9.2. Intermediate Nutrition Procedure.** A medical record entry for an intermediate nutrition procedure includes references to services such as notification of NPO/CL or inadequate intake with recommendation for oral nutrition support;
expanded nutrition screening involving medical record review and items such as anthropometric measurement, laboratory values of nutritional significance, over-the-counter and prescription drugs, vitamin and mineral supplements, hand grip strength, etc.; nutrition assessments that result in establishment of nutrition goals for disease management and prevention for patients at moderate nutritional risk or receiving intermediate diets; intermediate diet-drug interaction counseling for oral hypoglycemics, insulin, monoamine oxidase inhibitors, antialapemics, and psychotrophic drugs; follow-up evaluation for medically stable patients receiving tube feeding and parenteral nutrition; and discharge summary and coordination with other agencies and specialties (for example, Meals-On-Wheels, social services, instructions on glucometers, etc.).

**NOTE:** Intermediate diet examples are mechanical soft, mineral restricted, single nutrient restriction, no added salt (4 Gm Na), consistency modifications, gastric stimulant restriction, high fiber, etc.

Dietitian RVU = 0.65  
Technician RVU = 0.45 (only tasks for which they are trained and authorized.)

AP4.3.9.3. Complex Nutrition Procedure. A medical record entry documenting complex nutrition procedures include reference to services such as nutrition assessment evaluation consultation; re-evaluation for high-risk patients with multiple nutrition-related disease states; malnutrition diagnosis or multiple nutrient or complex nutrient alterations; pediatric nutritional assessments; initial nutritional work-up for tube feeding and enteral supplement or parenteral nutrition; follow-up for medically unstable patients receiving tube feeding or parenteral nutrition; calculation of individualized menu patterns and nourishment requirements for complex diets.

**NOTE:** Examples of complex diets are vegetarian, cancer patients, diabetic, reactive hypoglycemia, weight reduction, behavior modification, prenatal weight control, galactose restricted, renal, protein restricted, gluten restricted, leucine restricted, PKU, fat controlled and cholesterol restricted, ketogenic, less than 2 Gm Na, combined diets (two or more, e.g., 2 Gm Na and 1800 Cal), mineral restriction (copper, calcium, phosphorus), vertical banded gastroplasty, elimination diets, HIV diets, etc.) Calorie counts.

Dietitian RVU = 1.30  
Technician RVU = 0.75 (only tasks for which they are trained and authorized)
AP4.3.9.4. **Extensive Nutrition Procedures.** Extensive nutrition procedures include highly specialized nutritional care that requires extensive literature research, in-depth nutritional assessment of numerous clinical and biomedical findings, multi-disciplinary meetings or rounds (nutrition support team) to discuss patient care for patients with metabolic complications.

Dietitian RVU = 2.50  
(No technician at this level)

AP4.3.10. **Patient Food Operations (EIA).** Count Patient Meal Days Served. Meal days are calculated by multiplying the number of breakfast, lunch, and dinner meals served to APV and observation patients, RON and transient patients, emergency patients, labor deck patients or non-patients by the meal day factor percentages of 20 percent for breakfast, 40 percent for lunch, and 40 percent for dinner. Inpatients eating in the dining room are counted under occupied bed days. The raw number of meals served is equal to the number of occupied bed days.

AP4.3.11. **Combined Food Operations (EIB).** Count Total Meal Days Served. Total meal days equal total patient meal days plus total non-patient (dining room) meal days.

AP4.3.12. **Immunization Procedures.** Count each injection or "dose" of an immunizing substance or screening test as an immunization whether or not it completes a series. Count as only one immunization a double or triple immunization given in a single injection; for example, DPT or influenza. Count as one procedure screening test and associated follow-up.
AP5. APPENDIX 5
MEPR DATA ELEMENTS

Data Element Name

Name of Facility
Address of Facility (City and State)
ZIP Code of Facility
Facility Code (UIC)
Report Period
Reporting Authority
DoD Medical Region
Disposition
Total Expenses Including Clinician Salary
Clinician Salary Expense
Occupied Bed Days
Total Outpatient Expenses
Outpatient Visits
Inpatient Visits
Total Expenses (Dental Care)
Weighted Dental Procedures
Weighted Dental Prosthetic Work Unit
Total Expense (Ancillary Services)
Workload (Weighted Procedures)
Expenses or Weighted Procedures
Total Expenses (Support Services)
Total Expenses (Special Programs)
Total Expenses (Readiness Programs)
MEPRS - Functional Category
MEPRS - Summary Account
MEPRS - Subaccount
Dental Procedures Weighted Values
Pathology Procedures Weighted Values
Pharmacy Procedures Weighted Values
Diagnostic Radiology Procedures Weighted Values
Respiratory Therapy/Pulmonary Function/Cardiovascular Procedures Weighted Values
Cardiac Catheterization Procedures Weighted Values
Nuclear Medicine Procedures Weighted Values
Weighted Inpatient Nutrition Procedures

**NOTE:** The reference column has been deleted. For further information, refer to DoD 8320.1-M (reference (a)).
The Expense Assignment System (EAS) accommodates data set identification numbers beginning with 001 and ending with 999. Described below are specific standard numbers that allow the print routines in EAS III to produce uniform reports.

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<td>Ancillary Workload (Raw and Weighted)</td>
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<td>DEB Central Materiel Service Cost of Supplies and Minor Plant Equipment</td>
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<td>DBE Molecular Genetic Laboratory</td>
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<td>DBF Biochemical Genetic Laboratory</td>
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<td>DFA Anesthesiology Minutes of Service by Account</td>
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<td>DFB Surgical Suite Minutes of Service and Surgical Cases by Account</td>
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<td>DFC Post-Anesthesia Care Unit Minutes of Service by Account</td>
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<td>DGD Peritoneal Dialysis Minutes of Service by Account</td>
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<td>DGE Ambulatory Nursing Services Workload by Account</td>
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<td>DHA Inhalation and Respiratory Therapy Procedures by Account</td>
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<td>EBH Third Party Collection Total Number of Claims Billed by Account</td>
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<td>791</td>
<td>Direct Care Paraprofessional Enlisted FTEs</td>
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<tr>
<td>792</td>
<td>Direct Care Paraprofessional Civilian FTEs</td>
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<td>Direct Care Paraprofessional Contract FTEs</td>
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<td>794</td>
<td>Direct Care Paraprofessional Other FTEs</td>
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<td>795</td>
<td>Admin, Clerical &amp; Logistics Officer FTEs</td>
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<tr>
<td>796</td>
<td>Admin, Clerical &amp; Logistics Enlisted FTEs</td>
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<td>797</td>
<td>Admin, Clerical &amp; Logistics Civilian FTEs</td>
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<td>798</td>
<td>Admin, Clerical &amp; Logistics Contract FTEs</td>
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<td>799</td>
<td>Admin, Clerical &amp; Logistics Other FTEs</td>
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<tr>
<td>901</td>
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<tr>
<td>902</td>
<td>Borrowed FTEs from Same Service Line Activity</td>
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<tr>
<td>903</td>
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<tr>
<td>904</td>
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<tr>
<td>905</td>
<td>Borrowed FTEs - Other</td>
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<td>906</td>
<td>Borrowed Officer FTEs from Same Service DHP Activity</td>
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<tr>
<th>Borrowed FTE Data Sets</th>
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<td>Borrowed Contractor FTEs from Same Service DHP Activity</td>
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<td>Borrowed Other FTEs from Same Service DHP Activity</td>
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<td>Borrowed Officer FTEs from Another Service DHP Activity</td>
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<td>Borrowed Civilian FTEs from Another Service DHP Activity</td>
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<td>914</td>
<td>Borrowed Contractor FTEs from Another Service DHP Activity</td>
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<td>Borrowed Other FTEs from Another Service DHP Activity</td>
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<td>923</td>
<td>Borrowed Civilian FTEs from Another Service Line Activity</td>
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<tr>
<td>924</td>
<td>Borrowed Contractor FTEs from Another Service Line Activity</td>
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<td>925</td>
<td>Borrowed Other FTEs from Another Service Line Activity</td>
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<tr>
<td>926</td>
<td>Borrowed Officer FTEs from a Reserve Component</td>
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<td>927</td>
<td>Borrowed Enlisted FTEs from a Reserve Component</td>
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<td>Borrowed Civilian FTEs - Other</td>
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<td>929</td>
<td>Borrowed Contractor FTEs - Other</td>
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<tr>
<td>930</td>
<td>Borrowed Other FTEs - Other</td>
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AP7. APPENDIX 7

GUIDELINES FOR AVAILABLE AND NON-AVAILABLE TIME IN FIXED MEDICAL AND DENTAL FACILITIES

AP7.1. PURPOSE

The purpose of this section is to provide guidelines for collecting and reporting Available and Non-Available time for personnel.

AP7.2. DEFINITIONS

AP7.2.1. Available Time. Hours spent in support of the healthcare mission. The benefiting Functional Cost Code (FCC) will be charged these available hours. Reported for all personnel (assigned and borrowed).

AP7.2.2. Non-Available Time. Hours spent in support of functions that are not related to the healthcare mission but are necessary to meet administrative and military requirements. These functions include, but are not limited to, official leave, PCS processing, medical appointments or treatments, charge of quarters, parades, formations, and details. Reported for assigned staff only.

AP7.3. GENERAL RULES

AP7.3.1. An individual's hours may be recorded as either "Available" or "Non-Available," but not both.

AP7.3.2. An individual's hours can be reported in as many benefiting FCCs as applicable for the reporting period.

AP7.3.3. While in travel status (TAD/TDY), an individual will report available hours to the reporting FCC.

AP7.3.4. Only assigned personnel will report non-available hours to the primary work center (i.e., work center where personnel assigned to billet).

AP7.3.5. Borrowed personnel will not report non-available hours.
AP7.3.6. No hours will be reported for hours spent for scheduled days off, lunch, and other breaks.

Table AP7.T1. **SPECIFIC RULES FOR REPORTING AVAILABLE AND NON-AVAILABLE TIME IN FIXED MEDICAL AND DENTAL FACILITIES**

| RULE | IF AN INDIVIDUAL IS AND IS THEN THAT PERIOD OF TIME IS CONSIDERED AND IS CHARGED TO |
|------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| 1    | On duty in the facility (including when on call at the facility, or pre-approved overtime or earned comp time for Civilians) Assigned Military or Assigned Civilian, Contractor, Volunteer, or Borrowed Military Labor Available time Charged to the appropriate Work Center(s)/Functional Cost Codes |
| 2    | Performing command or administrative duties in the facility (CDO, OOD, NCOD, COD, AOD, FOD, and NOD) Assigned Military or Assigned Civilian Available time Charged to appropriate Functional Cost Code EBA* |
| 3    | Perform detailed internal management control functions (linen inventories, cash count, controlled substances inventories, destruction of classified material, etc.) in support of the MTF/DTF Assigned Military, Assigned Civilian Available time Charged to the appropriate Functional Cost Code EBB* |
| 4    | Attending medical boards or healthcare related committee meetings Assigned Military, Assigned Civilian, Contractors, or Borrowed Military Labor Available time Charged to the appropriate Functional Cost Code EBC* or EBD* |
| 5    | Attending wartime readiness training or deployment training Assigned Military Available time Charged to Functional Cost Code GBB* |
| 6    | Attending professional military education (PME) type training (PLC, ANCOC, BNCOC, LMET, etc.) Assigned Military or Assigned Civilian Available time Charged to Functional Cost Code GBA* |
| 7    | TAD and/or TDY en route to PCS Assigned Military or Assigned Civilian Available time Charged to Functional Cost Code FDG* |

DoD 6010.13-M, Nov. 21, 2000
Table AP7.T1. **SPECIFIC RULES FOR REPORTING AVAILABLE AND NON-AVAILABLE TIME IN FIXED MEDICAL AND DENTAL FACILITIES--continued**

| RULE | IF AN INDIVIDUAL IS AND IS THEN THAT PERIOD OF TIME IS CONSIDERED AND IS |
|------|-------------------------------------------------|-------------------------------------------------|
| 8    | Attending continuing education (CE), Educational/Training Board Certification exams mission related conferences (e.g., Resource Management, Patient Administration Conferences), or professional development courses related to primary duties outside the MTF/DTF and excluding Readiness | Assigned Military, Assigned Civilian or Borrowed Labor | Available time | Charged to Functional Cost Code FAL * |
| 9    | Attending in-house or local in-Service and other proficiency training (e.g., CPR, ATLS, ACLS), outside the assigned work center | Assigned Military, Assigned Civilian, or Borrowed Labor, Volunteers, Contractors. | Available time | Charged to Functional Cost Code FAL* |
| 10   | Attending In-service training, Proficiency training or Performing On-the-Job-Training (OJT) within the assigned work center | Assigned Military, Assigned Civilian, or Borrowed Labor, Volunteers, Contractors | Available time | Charged to the benefiting work center where the individual is assigned |
| 11   | Attending locally conducted non-healthcare-related training (e.g., EEO, Sexual Harassment, Risk Management, Safety, etc.) | Military, Assigned Civilian, or Borrowed Labor, Volunteers, Contractors | Available time | Charged to Functional Cost Code FAL* |
| 12   | Conducting or supporting In-Service or other proficiency training within an assigned work center | Assigned Military, Assigned Civilian, Contractor, Borrowed Military Labor | Available time | Charged to the benefiting work center where the individual is assigned |
| 13   | Conducting or supporting authorized in house training/educational programs including In-Service, Proficiency Training or Clinical GME/GDE programs outside of the assigned work center | Assigned Military, Assigned Civilian, Contractor, or Borrowed Military Labor | Available time | Charged to Functional Cost Code ; EBE*, EBF*, or EBI* |
Table AP7.T1. SPECIFIC RULES FOR REPORTING AVAILABLE AND NON-AVAILABLE TIME IN FIXED MEDICAL AND DENTAL FACILITIES--continued

<table>
<thead>
<tr>
<th>RULE</th>
<th>IF AN INDIVIDUAL IS AND IS THEN THAT PERIOD OF TIME IS CONSIDERED AND IS</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Conducting or supporting education and or training in support of another organization Assigned Military or Assigned Civilian Available time Charged to the appropriate Functional Cost Code: either FCC*, FCD*, FCE* or FCG*</td>
</tr>
<tr>
<td>15</td>
<td>Conducting or Attending Peacetime Disaster Preparedness or Response Training. Assigned Military or Assigned Civilian Available time Charged to Functional Cost Code EBG*</td>
</tr>
<tr>
<td>16</td>
<td>Conducting or Attending National Disaster Medical System Exercises. Assigned Military or Assigned Civilian Available time Charged to Functional Cost Code GGB*</td>
</tr>
<tr>
<td>17</td>
<td>Participating in organized, approved readiness physical training or testing when conducted during scheduled duty hours Assigned Military Available time Charged to Functional Cost Code GFA*</td>
</tr>
<tr>
<td>18</td>
<td>In official student status at assigned MTF/DTF for education and training or in-house GME/GDE (Fellows, Residents, Interns and Phase II) Assigned Military Assigned Civilian or Borrowed Labor Available time Charged on a prorated basis to Functional Cost Code: FAM*, FAN*, FAO*, FAP* or FAQ* (GME/GDE Officers only) and to the benefiting work-center in accordance with fiscal guidelines. All others as appropriate charged to MEPRS code FAK*</td>
</tr>
<tr>
<td>19</td>
<td>Loaned in support of other Military Health System (MHS) or non-Federal healthcare activities or military line organization (e.g. another MTF/DTF, VA, External Resource Sharing, Promotion Boards or Military Courts) Assigned Military or Assigned Civilian Available time Charged to appropriate Functional Cost Code FCD*, FCE*, FEF* by the loaning facility</td>
</tr>
<tr>
<td>20</td>
<td>Taking approved compensatory time, emergency leave, annual leave, terminal leave or leave without pay (LWOP) Assigned Military or Assigned Civilian Non-Available time Reported as &quot;Non-Available time&quot; to the assigned work center</td>
</tr>
<tr>
<td>RULE</td>
<td>IF AN INDIVIDUAL IS AND IS THEN THAT PERIOD OF TIME IS CONSIDERED AND IS</td>
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<tr>
<td>------</td>
<td>-------------------------------------------------------------------</td>
</tr>
<tr>
<td>21</td>
<td>On pass, furlough, special liberty, admin time, time off for awards, Civilians on Annual Training, participant/attendant for military-related organizational activities, (i.e., parades, and formations).</td>
</tr>
<tr>
<td>22</td>
<td>Administration and/or PCS processing (e.g., in/outprocessing, ID badge renewal, orientation, etc.)</td>
</tr>
<tr>
<td>23</td>
<td>Absent for medical and/or dental visits, treatment, SIQ, cure leave, on-the-job injury, family/maternity/sick leave</td>
</tr>
<tr>
<td>24</td>
<td>Unauthorized absence (UA), or Absent without leave (AWOL) 1 to 30 days or sentenced to confinement, suspension</td>
</tr>
<tr>
<td>25</td>
<td>Off because of a holiday or approved organizational day off</td>
</tr>
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