Guidebook

Research Guide to the VA Financial Management System (FMS)

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Health Economics Research Guide to the VA Financial Management System
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### Terms

<table>
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<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AITC</td>
<td>Austin Information Technology Center</td>
</tr>
<tr>
<td>ALBCC</td>
<td>Account Level Budgeter Cost Center</td>
</tr>
<tr>
<td>ASCII</td>
<td>American Standard Code for Information Interchange</td>
</tr>
<tr>
<td>BOC</td>
<td>Budget object code</td>
</tr>
<tr>
<td>CALM</td>
<td>Centralized Accounting for Local Management System</td>
</tr>
<tr>
<td>CDR</td>
<td>Cost Distribution Report</td>
</tr>
<tr>
<td>DSS</td>
<td>Decision Support System</td>
</tr>
<tr>
<td>FMS</td>
<td>Financial Management System</td>
</tr>
<tr>
<td>FTC</td>
<td>Functional task code</td>
</tr>
<tr>
<td>FY</td>
<td>Fiscal year</td>
</tr>
<tr>
<td>FYTD</td>
<td>Fiscal-year-to-date</td>
</tr>
<tr>
<td>HERC</td>
<td>Health Economics Resource Center</td>
</tr>
<tr>
<td>IRB</td>
<td>Institutional Review Board</td>
</tr>
<tr>
<td>ISO</td>
<td>Information Security Officer</td>
</tr>
<tr>
<td>JCL</td>
<td>Job control language</td>
</tr>
<tr>
<td>NDE</td>
<td>National data extract</td>
</tr>
<tr>
<td>OBOCE</td>
<td>Obligations by Budget Object Code Extract</td>
</tr>
<tr>
<td>OBLOE</td>
<td>Obligations by Organization/Program Extract</td>
</tr>
<tr>
<td>PBM</td>
<td>Pharmacy Benefits Management</td>
</tr>
<tr>
<td>TSO</td>
<td>Time sharing option</td>
</tr>
<tr>
<td>VA</td>
<td>U.S. Department of Veterans Affairs</td>
</tr>
<tr>
<td>VAMC</td>
<td>Veterans Affairs Medical Center</td>
</tr>
<tr>
<td>VISN</td>
<td>Veterans Integrated Service Network</td>
</tr>
<tr>
<td>VistA</td>
<td>Veterans Health Information Systems and Technology Architecture</td>
</tr>
<tr>
<td>VSSC</td>
<td>VHA Support Service Center</td>
</tr>
</tbody>
</table>
1. Overview

The purpose of this guidebook is to introduce researchers to datasets drawn from the Financial Management System (FMS) of the U.S. Department of Veterans Affairs (VA). It lists the contents of FMS datasets and contrasts FMS with other VA costs datasets, explains the meanings of variables in FMS files, describes how to access the data, offers tips on using the data to estimate wages, and provides a bibliography of published studies that used FMS data.

The Financial Management System (FMS) is the electronic general ledger for the VA. Its purpose is to track obligations and expenditures by month, quarter and fiscal year. It represents a summary of the VA general ledger, similar to a bank checking account statement. FMS data provide a detailed breakdown of VA obligations and expenditures by category, location, and fiscal year.

FMS data are useful for determining total spending at the facility level month-by-month. They also report staffing costs (wages plus benefits), broken down into scores of categories corresponding to different professions. This enables estimation of a typical yearly employment cost (salary plus benefits) by profession and, if desired, by facility. Some typical questions that users might address using FMS data include the following:

- In FY 2008, what was the average compensation of nurses providing direct medical care at the Palo Alto VA health care system?
- Is the ratio of medical care funding to medical research funding consistent across VISNs?
- What was the growth rate in obligations for engineering support over FY 2004-2008?

FMS has limitations as well. The data cannot be used to determine the cost of individual outpatient visits, inpatient stays, or prescription drugs. In many cases there are several facilities under a single VAMC, such as a hospital and outpatient clinics. FMS data do not distinguish facilities within a VAMC with 100% reliability. FMS reports overtime wages but not overtime hours, meaning that some wages will be overstated for job categories with significant amounts of overtime labor. Finally, because intermediate monthly FMS reports are not reconciled with other VA sources, reliable data for a fiscal year is not available until 2-3 months after the close of the year.

FMS was commonly used for health services research in the 1990s. Although it has not been cited in published research since 2000, HERC continues to use FMS data to determine average wages for VA employees.
2. Comparison to Other VA Cost Data Sources

VA provides several sources of cost data. FMS will be appropriate when summary financial data are needed by administrative category such as facility, cost center, or budget object code. FMS does not provide data at the level of health care encounters or individual patients.

Table 1 on the next page provides a quick guide to the types of data available in FMS and two alternative sources, the HERC Average Cost datasets, and the Decision Support System (DSS) national data extracts (NDEs). The cost elements are divided into three categories: all costs, staff costs, and pharmacy costs. All costs refers to total spending by VA for all aspects of care, including procedures, medications, staff time, and overhead. Staff costs cover the wages and benefits of employees. Pharmacy costs refers to VA spending for prescription medications.

FMS data provide total spending by facility and month but cannot be broken into patient-care departments, encounters, or components of encounters. Analysts interested in encounter-level costs will need to consult the HERC Average Cost data or the DSS NDEs. FMS is a good source of staff cost data; see Smith and Cheng (2010) for details. DSS ALBCC data represent an alternative source of staff costs. FMS has facility-level pharmacy costs that represent the direct costs of the pharmacy items. To our knowledge these costs have not been compared to costs reported in the prescription-level database in DSS or the prescription-level database created by the Pharmacy Benefits Management Strategic Healthcare Group (VIREC 2008).
Table 1: Major Sources of VA Cost Data, by Type and Level

<table>
<thead>
<tr>
<th></th>
<th>FMS</th>
<th>HERC Average Cost</th>
<th>DSS NDEs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ALL COSTS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total, by facility and month</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Total, by facility and patient-care department</td>
<td>No¹</td>
<td>No²</td>
<td>Yes³</td>
</tr>
<tr>
<td>Total, by encounter</td>
<td>No</td>
<td>Yes⁴</td>
<td></td>
</tr>
<tr>
<td>Encounter components (staff, procedures, prescriptions)</td>
<td>No</td>
<td>No</td>
<td>Yes⁶</td>
</tr>
<tr>
<td>Overhead costs</td>
<td>Yes</td>
<td>No</td>
<td>Yes⁷</td>
</tr>
<tr>
<td><strong>STAFF COSTS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total, by facility and month</td>
<td>Yes</td>
<td>No</td>
<td>Yes⁸</td>
</tr>
<tr>
<td>Total, by profession and month</td>
<td>Yes</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Overhead costs</td>
<td>Yes</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td><strong>PHARMACY COSTS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total, by facility and month</td>
<td>Yes⁹</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Total, by facility and day</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Total, by prescription</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Overhead costs</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

**Notes**
1. Attributed to cost distribution accounts rather than to patient-care departments.
2. HERC costs are grouped into categories representing aggregations of departments. There are currently 14 outpatient categories and 11 inpatient categories.
3. Assumes that the sum of the cost of encounters in a department equals the total cost for that department. This assumption will not hold with 100% accuracy because a small proportion of costs is never distributed to patient care encounters.
4. HERC outpatient cost data exclude pharmacy, but HERC inpatient cost data implicitly includes it.
5. Outpatient visits are summed to the cost of all visits to the same clinic stop on a given day.
6. Available in DSS production data only. Direct access to these data is difficult to obtain. The assistance of VISN or medical center staff will usually be needed to create extracts.
7. Indirect costs appear in DSS ALBCC and intermediate product files.
8. Staff costs are separated out only in DSS ALBCC data.
9. See sub-account 2631 (drugs, medications, and chemical supplies).
10. Available only in the DSS national pharmacy extract.

Sources for additional information:
HERC data: see Phibbs et al. (2008b) and Wagner and Barnett (2009).
DSS NDEs: for encounter-level data see Phibbs et al. (2008a); for staff cost data in ALBCC files see Smith and Cheng (2010); for intermediate product data see Yoon, Gage and Barnett (2009); for other DSS files there is documentation on the VIREC web site (www.virec.research.va.gov).
3. Using FMS Data

3.1 Three Sources of FMS Data

There are now three sources of FMS wage data. All can be accessed at AITC through timeshare accounts. Although their contents overlap, the three sources do not have exactly the same number of observations nor, in many cases, the same mean value or even the same range of values. Discrepancies such as this are common in administrative data and most likely reflect slight differences in accounting procedures rather than errors in data collection.

3.1.1 830 Report

The 830 Report is a summary of FMS data within each medical center. It summarizes what the medical center spent in a particular month. It does not include depreciation of building or capital equipment (DSS Program Office 2004). Data are collected from the VistA system at each VAMC and then collated into national reports. Summaries are prepared at the BOC (Budget Object Code) and Cost Center levels.

830 Reports for recent fiscal years may also be accessed through the VHA Support Service Center web site, also called KLFMenu. The site enables users to develop data tables based on fiscal year, location, and other factors. Results appear on the screen and can be downloaded.

3.1.2 OBOCE and OBLOE

Raw FMS data on obligations, expenditures, and employee hours appear in two files: OBOCE (Obligations by Budget Object Code Extract) and OBLOE (Obligations by Organization/Program Extract). The OBOCE file is an extract of the data contained on the F885 Report (also called RPEOOCV, formerly RPEOOCVB), while the OBLOE file is an extract of the data contained on the F887 Report (RPEOOPV).

The sources of OBOCE and OBLOE data are detailed in AITC (2001, 2004) as follows:

FMS Tables
- Administration/Staff Office Table (DVSN)
- Budget Object Code Table (BOCT)
- Calendar Date Table (CLDT)
- Fund Table (FUND)
- Satellite Station/Sub Cost Center Table (SORG)
- Station/Cost Center Table (ORGN)
- Sub-Object Table (SOBJ)
- Fund control point/project table (PGMT) – OBLOE only

Sequential Files
Additional inputs to OBOCE and OBLOE are the following sequential (or ‘flat’) files. In parentheses are AITC file names without the two-digit year identifier.
OBOCE
- Current generation of the Reformatted Closed Month General Journal (CMGJB)
- Current generation of the Year-to-Date General Journal (YTDGJB)
- Satellite Station file

OBLOE
- Current generation of the Year-to-Date Summarized General Journal (CMGJA(0))
- Prior generation of the Year-to-Date Summarized General Journal (YTDGJA -1, -2, or -3 depending on the month of the quarter)
- Satellite Station file

OBOCE and OBLOE both reflect records from most types of FMS transactions. Records with a Transaction Category of ‘CE’ (closing entries), ‘RE’ (reinstatements), or ‘BB’ (beginning balances) are excluded. OBLOE further excludes prior-year appropriations.

The data files used to create the extracts are shown in Table 2, where “yy” refers to the fiscal year.

Table 2: OBOCE and OBLOE Source Files in FMS

<table>
<thead>
<tr>
<th>FMS File</th>
<th>Source File Explanation</th>
<th>Source File Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>OBOCE</td>
<td>Reformatted Closed Month General Journal</td>
<td>FMSPRD.FMS.PROD.GDG.CMGJByy</td>
</tr>
<tr>
<td>OBOCE, OBLOE</td>
<td>Reformatted Year-to-Date Summarized General Journal</td>
<td>FMSPRD.FMS.PROD.GDG.YTDGJByy</td>
</tr>
</tbody>
</table>

3.2 Accessing Data

3.2.1 Austin Information Technology Center (AITC)

All of the data sources are maintained by AITC and accessed through time-share computer accounts. VA employees may obtain accounts by submitting time-share applications to the Information Security Officer (ISO) at their respective stations.

Once an account is established, a user prepares and submits programs using Job Control Language (JCL) for file handling and SAS to perform statistical procedures. Program outputs can be viewed, saved to the user’s account and transferred to other machines via FTP. A sample program appears as Appendix 1 to this guidebook.

The AITC filenames appear in Table 3. Because September is the last month of the fiscal year, only the September files contain fiscal-year-to-date information covering a 12-month period.
These files end with the suffix ‘SEPyy’. For example, a file with suffix ‘SEP08’ has monthly figures for September 2008 and year-to-date figures for all of FY2008 (Oct. 2007-Sept. 2008).

Table 3: AITC File Names of Wage Data Sources

<table>
<thead>
<tr>
<th>Source</th>
<th>File Name</th>
<th>Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>830 Report</td>
<td>FMSPRD.FMS.FMSTODSS.LINK.\textit{mmmyy}</td>
<td>ASCII</td>
</tr>
<tr>
<td>830 Report</td>
<td>RMTPRD.MED.SAS.KLFMENU.FMS.\textit{mmmyy}</td>
<td>SAS</td>
</tr>
<tr>
<td>OBOCE</td>
<td>FMSPRD.FMS.FMSTODOR.LINK.\textit{mmmyy}</td>
<td>ASCII</td>
</tr>
<tr>
<td>OBLOE</td>
<td>FMSPRD.FMS.PROD.OBLOE.\textit{mmmyy}</td>
<td>ASCII</td>
</tr>
</tbody>
</table>

3.2.2 Checking Availability of Files at AITC

The TSO (Time Sharing Option) system may be used to check the availability of the three sets of files at the Austin Information Technology Center. TSO is a computer application that allows users to create, update and store data and command files. TSO may also be used to submit SAS jobs. Users are given access to TSO through the accounts described above.

It is straightforward to use TSO to check the availability of the files. After logging into TSO, type ‘SPF’ to reach to the ISPF primary menu, then type ‘3.4’ and press <enter> on the command line. At the next screen type the following on the DSName Level field:

- for 830 Reports, type RMTPRD.MED.SAS.KLFMENU.FMS
- for OBOCE, type FMSPRD.FMS.FMSTODOR.LINK
- for OBLOE, type FMSPRD.FMS.PROD.OBLOE

Then press <enter>. The list of available files will appear. To browse the raw data, put the letter ‘B’ to the left of the file name and press <enter>.

Questions about the contents and availability of these files should be directed to the Austin Information Technology Center (AITC). Contact information for AITC is available on its intraweb site. Questions should be directed to the contact person for FMS.

3.2.3 VSSC Web Site (KLFMenu)

As noted earlier, summary 830 Reports may be obtained via the VHA Support Service Center (VSSC) web site, or KLFMenu.

To find summary 830 Reports, go to KLFMenu and search for FMS. The result will be a list of items that includes the 830 Report data cube and the 830 Report briefing book. Data cubes are accessed using ProClarity software loaded on the user’s PC. Briefing books offer menu-driven summary analyses according to criteria specified by the user. Remember that only selected reports are available on the KLFMenu. Additional data may be obtained via the 830 Report data stored at AITC.
4. Variables

4.1 Data Organization

4.1.1 Time Frame and Location

FMS data are organized by fiscal year, location, and spending category. Separate datasets are created for each fiscal year, and thus two datasets are needed to create a complete data file for a single calendar year. For example, to obtain 2008 expenditures one must combine elements of the federal FY2007 and FY2008 FMS datasets.¹ The station number of the VA facility determines location. Spending categories are tracked in FMS files primarily by cost center.

4.1.2 Cost Centers

In FMS, expenditures are characterized by cost centers. According to the Office of Financial Policy’s VA Financial Policy Volumes, cost center codes “capture cost information for specific offices and organizations” within the VA. They are represented by a four-digit numeric code. Many cost centers correspond to VA services, like “Nursing Service” and “Psychiatry Service.” Note that cost centers called “services” are not limited to direct medical care. Cost center 8241 (Nursing Service) reports all costs of employing nurses, regardless of where they are employed in a medical center.

Cost centers are divided into general categories. The range of numbers of VA cost centers of greatest interest for health economics research are these:

- 8000-8099 Medical administration (central office)
- 8101-8199 Medical & prosthetics research
- 8201-8299 Direct medical care at VA facilities
- 8301-8399 Direct medical care at non-VA facilities

Medical administration includes cost centers for administrative offices and VA services, such as Resource Management Office (8002) and Chaplain Service (8031). Medical research contains about 15 cost centers, including Investigator Salaries (8104) and Cooperative Studies (8107). Examples of direct medical care cost centers at VA facilities are Medical (8201), Surgical (8202), Psychiatry (8203), and Blind Rehabilitation (8245). Cost centers at non-VA facilities represent facility types (Civil Hospitals – 8311), locations (Manila – 8315), military services (U.S. Army – 8321), or provider types (Alcohol and Drug Treatment and Rehabilitation Centers–8361).

The range of cost centers must be limited when estimating the average compensation of clinical professionals. A health economist who wants to assign a value to VA nurses’ time in a clinical trial, for example, should only include cost centers corresponding to direct care in VA facilities (8201-8286).

¹ Federal fiscal years start Oct. 1st and end the following Sept. 30th.
4.1.3 Sub-accounts (Budget Object Codes)

Data in FMS are also classified by budget object code (BOC), often called the sub-account. Sub-accounts identify the type of expense, such as personnel, supplies, contract services, transportation, or capital acquisition. The sub-account ranges of greatest interest to health economics researchers are these:

- 1001-1099 Personal Services and Benefits
- 1101-1399 Payroll Analysis Accounts

Personal Services and Benefits divide payroll costs into 80 job categories, such as ‘Registered Nurses’ and ‘Physicians—Full Time.’ Payroll Analysis Accounts divide the same payroll costs by type: regular pay, overtime pay, etc. To avoid double-counting, therefore, use either 1100-1399 or 1000-1099 when totaling personnel expenditures, but not both. Other sub-account classes cover supplies like prescriptions, blood products, and prosthetics, as well as office machines, furnishings, and medical and scientific equipment.

Costs characterized by single sub-account can be assigned to many cost centers. For example, the sub-account for full-time physicians (1081) will appear under cost centers 8019 (Pathology Service), 8053 (Medical Research Service), 8107 (Cooperative Studies Program), and many others.

Calculating a quantity of interest will frequently require summing values from the same sub-account in multiple cost centers. To determine the average annual cost of RNs providing direct care, for example, limit the data to sub-account 1061 (Registered Nurses) and to cost centers 8200-8399 (direct medical care at VA and non-VA facilities). Sum fiscal-year-to-date expenditures and divide by the sum of fiscal-year-to-date hours to find the average hourly cost. To find the average annual cost, multiply the hourly cost by 2088. HERC technical report #25 (Smith and Cheng 2010) describes this process in more detail. A separate supplemental file provides hourly and annual wages for each occupation type (budget object code) for each year since FY2001.

The current list of sub-accounts is published as VA Financial Policy Volumes (http://www.va.gov/finance/policy/pubs/). Selected sub-accounts also appear in this guidebook. The Personal Services and Benefits sub-accounts (nos. 1001-1099) are reprinted in the sample SAS program that forms Appendix 1, while the Payroll Analysis Accounts (nos. 1101-1399) appear in Appendix 2 of this guidebook.

A small number of records (eight percent in FY2001) contain a sub-object code. These provide further detail on the use of funds. The sub-object codes correspond to the last two digits of the Personnel Services and Benefits subaccounts, nos. 1101-1199. For example, both subaccount

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2 Although 2000 hours/year is a common rule of thumb, 2088 is more accurate. It comes from multiplying the number of weekdays in a year [365 – 52(2) = 261] and multiplying by 8 hours/day: 261*8 = 2088.
1108 and sub-object code 08 refer to wage rate employees. Although 33 different sub-object codes were used in FY2001, three codes constitute 70% of the cases: 01 (administrative personnel not otherwise classified), 02 (clerical personnel), and 11 (Fee Basis - medical and nursing).

4.2 Expenditure and Obligation Variables

Expenditures and obligations are represented by a number of variables in these datasets. There are three time periods (current month, current quarter, and fiscal-year-to-date) and two types (expenditures and obligations), for a total of six possible variables. Table 4 summarizes which appear in each of the three datasets.

Table 4: Variable Names of Expenditure and Obligation Variables, by Source

<table>
<thead>
<tr>
<th></th>
<th>830 Reports</th>
<th>OBOCE</th>
<th>OBLOE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Month</td>
<td>EXPMONTH</td>
<td>--</td>
<td>MONEAMT</td>
</tr>
<tr>
<td>Current Quarter</td>
<td>--</td>
<td>--</td>
<td>QTREQMT</td>
</tr>
<tr>
<td>Fiscal Year-to-Date</td>
<td>EXPFYTD</td>
<td>ACREXPYY</td>
<td>ACREXYY</td>
</tr>
<tr>
<td><strong>Obligations</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Month</td>
<td>OBLMONTH</td>
<td>DOLAMCM</td>
<td>MONOAMT</td>
</tr>
<tr>
<td>Current Quarter</td>
<td>--</td>
<td>--</td>
<td>QTROBL</td>
</tr>
<tr>
<td>Fiscal Year-to-Date</td>
<td>OBLFYTD</td>
<td>DOLAMYY</td>
<td>DOLAMYY</td>
</tr>
</tbody>
</table>

The variables represent the amount of money spent (or obligated) for each combination of five variables: facility, administrative staff/office, cost center, sub-account, and appropriation code.

4.3 File Layouts

Tables 5 - 7 on the following pages show the file layouts for each of the major FMS data sources. The AITC file name appears at the top, where mmmyy represents the month and year of the data file. (We recommend using data from the final month of the fiscal year, September.) The tables list the variable descriptions, uniform variable names created by HERC to enable comparison across files, actual variable names, and information about their type (numeric or character), length, and location. Users are encouraged to consult the footnotes to each table for important information about formats and values.
Table 5: Data Elements in 830 Report FMS File

File name: RMTPRD.MED.SAS.KLFMENU.FMS.mmmyy

<table>
<thead>
<tr>
<th>Variable Description</th>
<th>Uniform Variable Name²</th>
<th>Actual Variable Name²</th>
<th>SAS® Variable Type</th>
<th>Length</th>
<th>Position in Raw File²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Station</td>
<td>STATION</td>
<td>STA3N</td>
<td>Numeric</td>
<td>7</td>
<td>1-7</td>
</tr>
<tr>
<td>Fiscal Year³</td>
<td>FISCYR</td>
<td>BFY</td>
<td>Numeric</td>
<td>8</td>
<td>8-15</td>
</tr>
<tr>
<td>CM Obligation</td>
<td>MTHOBL</td>
<td>OBLMONTH</td>
<td>Numeric</td>
<td>8</td>
<td>16-23</td>
</tr>
<tr>
<td>CM Expenditures</td>
<td>MTHEXP</td>
<td>EXPMONTH</td>
<td>Numeric</td>
<td>8</td>
<td>24-31</td>
</tr>
<tr>
<td>CM Hours</td>
<td>MTHHRS</td>
<td>HRSMONTH</td>
<td>Numeric</td>
<td>8</td>
<td>32-39</td>
</tr>
<tr>
<td>FYTD dollars obligated</td>
<td>FYTDOBL</td>
<td>OBLFYTD</td>
<td>Numeric</td>
<td>8</td>
<td>40-47</td>
</tr>
<tr>
<td>FYTD expenditures</td>
<td>FYTDEXP</td>
<td>EXPFYTD</td>
<td>Numeric</td>
<td>8</td>
<td>48-55</td>
</tr>
<tr>
<td>Full-time equivalents</td>
<td>FTE</td>
<td>FTE</td>
<td>Numeric</td>
<td>8</td>
<td>56-63</td>
</tr>
<tr>
<td>VISN</td>
<td>VISN</td>
<td>VISN</td>
<td>Character</td>
<td>2</td>
<td>64-65</td>
</tr>
<tr>
<td>Station (5-digit)</td>
<td>STA5A</td>
<td>STA5A</td>
<td>Character</td>
<td>7</td>
<td>66-72</td>
</tr>
<tr>
<td>Division</td>
<td>DIVISION</td>
<td>DIV</td>
<td>Character</td>
<td>4</td>
<td>73-76</td>
</tr>
<tr>
<td>Appropriation fund</td>
<td>FUND</td>
<td>FUND</td>
<td>Character</td>
<td>6</td>
<td>77-82</td>
</tr>
<tr>
<td>Analysis account</td>
<td>ANALACCT</td>
<td>ANALACCT</td>
<td>Character</td>
<td>2</td>
<td>83-84</td>
</tr>
<tr>
<td>Cost center</td>
<td>COSTCTR</td>
<td>COSTCTR</td>
<td>Character</td>
<td>6</td>
<td>85-90</td>
</tr>
<tr>
<td>Sub-account (BOC)</td>
<td>SUBACCT</td>
<td>SUBACCT</td>
<td>Character</td>
<td>4</td>
<td>91-94</td>
</tr>
<tr>
<td>Section</td>
<td>SECTION</td>
<td>SECTION</td>
<td>Character</td>
<td>1</td>
<td>95</td>
</tr>
</tbody>
</table>

Key: CM = current month        FYTD = fiscal-year-to-date

¹ The data are in SAS file format.
² Actual Variable Names are those that appear in the SAS file. Uniform Variable Names are suggested alternative names that are labeled consistently across Tables 5-7 for ease of comparison.
³ Year 2000 is coded ‘00’ and appears as ‘0’ in SAS. Values representing two years (e.g., ‘0304’ ‘0506’ ‘0708’) probably represent data from the latter fiscal year. For example, ‘0708’ most likely represents FY2008. The value ‘94’ represents “no-year money,” appropriated funds that are not tied to specific fiscal years. It does not represent fiscal year 1994.
### Table 6: Data Elements in OBOCE File

**File name:** FMSPRD.FMS.FMSTODOR.LINK:mmmyy

<table>
<thead>
<tr>
<th>Variable Description</th>
<th>Uniform Variable Name</th>
<th>Actual Variable Name</th>
<th>Variable Type</th>
<th>Length</th>
<th>Position in Raw File</th>
</tr>
</thead>
<tbody>
<tr>
<td>Station</td>
<td>STATION</td>
<td>XORGANIZ</td>
<td>Character</td>
<td>7</td>
<td>1-7</td>
</tr>
<tr>
<td>Fiscal year</td>
<td>FISCYR</td>
<td>BEGFYS-ENDFYS</td>
<td>Character</td>
<td>4</td>
<td>8-9</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10-11</td>
</tr>
<tr>
<td>Appropriation fund</td>
<td>FUND</td>
<td>FUND</td>
<td>Character</td>
<td>4</td>
<td>12-15</td>
</tr>
<tr>
<td>Administrative / staff office</td>
<td>XDIVISIO</td>
<td>XDIVISIO</td>
<td>Character</td>
<td>4</td>
<td>16-19</td>
</tr>
<tr>
<td>Cost center</td>
<td>COSTCTR</td>
<td>COST_ORG</td>
<td>Character</td>
<td>4</td>
<td>20-26</td>
</tr>
<tr>
<td>Sub-account (BOC)</td>
<td>SUBACCT</td>
<td>BOC</td>
<td>Character</td>
<td>4,5</td>
<td>27-30</td>
</tr>
<tr>
<td>Sub-object code</td>
<td>SUBOC</td>
<td>SUBOC</td>
<td>Character</td>
<td>4</td>
<td>31-32</td>
</tr>
<tr>
<td>CM obligations ($)</td>
<td>MTHOBL</td>
<td>DOLAMCM</td>
<td>Character</td>
<td>4</td>
<td>33-47</td>
</tr>
<tr>
<td>CM employee hours</td>
<td>MTHHRS</td>
<td>QUANTCM</td>
<td>Character</td>
<td>5</td>
<td>48-55</td>
</tr>
<tr>
<td>FYTD dollars obligated</td>
<td>FYTDOBL</td>
<td>DOLAMYY</td>
<td>Character</td>
<td>6</td>
<td>56-70</td>
</tr>
<tr>
<td>FYTD employee hours</td>
<td>FYTDHRS</td>
<td>QUANTYY</td>
<td>Character</td>
<td>6</td>
<td>71-78</td>
</tr>
<tr>
<td>FYTD expenditures</td>
<td>FYTDEXP</td>
<td>ACREXPYY</td>
<td>Character</td>
<td>6</td>
<td>79-93</td>
</tr>
</tbody>
</table>

Key: CM = current month  
YTD=year-to-date  
FYTD = fiscal-year-to-date

1. The data are in ASCII format and so variable names must be assigned.
2. Actual Variable Names are those that appear on the file layout provided by the Austin Information Technology Center. Uniform Variable Names are suggested alternative names that are consistent across files.
3. Values that contain two years (e.g., ‘0304’ ‘0506’ ‘0708’) should represent data from the latter fiscal year. For example, ‘0708’ most likely represents FY2008. The value ‘94’ represents “no-year money,” appropriated funds that are not tied to specific fiscal years. It does not represent fiscal year 1994.
4. We recommending using SAS informat ‘??’.  
5. Note the linked definitions of BOC and SUBOC in Table 8.
6. The last character is non-numeric. Thus the whole field can be read as a character variable (format ZD15.2 or ZD8.2 according to length), or if the last character is omitted then it can be read as a numeric variable.
Table 7: Data Elements in OBLOE File

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

<table>
<thead>
<tr>
<th>Variable Description</th>
<th>Uniform Variable Name</th>
<th>Actual Variable Name</th>
<th>Variable Type</th>
<th>Length in Raw File</th>
</tr>
</thead>
<tbody>
<tr>
<td>Station Code</td>
<td>STATION</td>
<td>STATION</td>
<td>Character</td>
<td>7</td>
</tr>
<tr>
<td>Fiscal Year (4-digit)</td>
<td>FISCYR</td>
<td>BFYS</td>
<td>Numeric*</td>
<td>4</td>
</tr>
<tr>
<td>Appropriation fund</td>
<td>FUND</td>
<td>FUNDCODE</td>
<td>Character</td>
<td>6</td>
</tr>
<tr>
<td>Program Code</td>
<td>XPGMT</td>
<td>XPGMT</td>
<td>Character</td>
<td>9</td>
</tr>
<tr>
<td>Admin / staff office</td>
<td>XDIVISIO</td>
<td>XDIVSN</td>
<td>Character</td>
<td>4</td>
</tr>
<tr>
<td>Servicing station</td>
<td>SERVSTN</td>
<td>SERVSTN</td>
<td>Character</td>
<td>7</td>
</tr>
<tr>
<td>Station name</td>
<td>STNNAM</td>
<td>SERVSTN</td>
<td>Character</td>
<td>30</td>
</tr>
<tr>
<td>Admin / staff ofc name</td>
<td>XDIVLNAM</td>
<td>XDIVLNAM</td>
<td>Character</td>
<td>30</td>
</tr>
<tr>
<td>Fund name</td>
<td>FUNDSNAM</td>
<td>FUNDSNAM</td>
<td>Character</td>
<td>12</td>
</tr>
<tr>
<td>Program name</td>
<td>XPRGSNAM</td>
<td>XPRGSNAM</td>
<td>Character</td>
<td>12</td>
</tr>
<tr>
<td>Cost center</td>
<td>COSTCTR</td>
<td>COSTORG</td>
<td>Character</td>
<td>7</td>
</tr>
<tr>
<td>Sub-cost center</td>
<td>COSTSORG</td>
<td>COSTORG</td>
<td>Numeric*</td>
<td>2</td>
</tr>
<tr>
<td>Cost center name</td>
<td>COSTNAM</td>
<td>COSTNAM</td>
<td>Character</td>
<td>12</td>
</tr>
<tr>
<td>Sub-account (BOC)</td>
<td>SUBACCT</td>
<td>BOC</td>
<td>Character</td>
<td>4</td>
</tr>
<tr>
<td>Sub-object code name</td>
<td>SUBOC</td>
<td>SUBOC</td>
<td>Numeric*</td>
<td>2</td>
</tr>
<tr>
<td>BOC (sub-account) name</td>
<td>BOCSNAM</td>
<td>BOCSNAM</td>
<td>Character</td>
<td>12</td>
</tr>
<tr>
<td>Sub-object code name</td>
<td>SOBJSNAM</td>
<td>SOBJSNAM</td>
<td>Character</td>
<td>12</td>
</tr>
<tr>
<td>CM expenditures ($)</td>
<td>MTHEXP</td>
<td>MONEAMT</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>CM obligations ($)</td>
<td>MTHOBL</td>
<td>MONOAMT</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>CM employee hours</td>
<td>MTHHRS</td>
<td>MONQTY</td>
<td>Character</td>
<td>9</td>
</tr>
<tr>
<td>CQ expenditures ($)</td>
<td>QTREXP</td>
<td>QTREAMT</td>
<td>Character</td>
<td>15</td>
</tr>
</tbody>
</table>

Key: CM = current month   CQ = current quarter   FYTD = fiscal-year-to-date

* AITC documentation treats all variables as character variables, but in practice some variables have only numeric or blank (missing) values.

1 The data are in ASCII format. Variable names must be assigned.

2 The Actual Variable Names are those that appear on the file layout provided by the Austin Information Technology Center. Uniform Variable Names are suggested alternatives which are consistent across files.

3 Year 2000 is coded ‘00’ and appears as ‘0’ in SAS. Values representing two years (e.g., ‘0304’ ‘0506’ ‘0708’) should represent data from the latter fiscal year. For example, ‘0708’ most likely represents FY2008. The value ‘94’ represents “no-year money,” appropriated funds that are not tied to specific fiscal years. It does not represent fiscal year 1994.

4 We use “Program” in place of “Organization/Account Classification.”

5 The last character is non-numeric. The whole field can be read as a character variable (format ZD 15.2), or if the last character is omitted then it can be read as a numeric variable.
<table>
<thead>
<tr>
<th>Variable Description</th>
<th>Uniform Variable Name</th>
<th>Official Variable Name</th>
<th>Variable Type</th>
<th>Length</th>
<th>Position in Raw File</th>
</tr>
</thead>
<tbody>
<tr>
<td>CQ obligations ($)</td>
<td>QTROBL</td>
<td>QTROBL</td>
<td>Character 5</td>
<td>15</td>
<td>227-241</td>
</tr>
<tr>
<td>CQ employee hours</td>
<td>QTRHRS</td>
<td>QTRHRS</td>
<td>Character 5</td>
<td>9</td>
<td>242-250</td>
</tr>
<tr>
<td>FYTD expenditures ($)</td>
<td>FYTDEXP</td>
<td>ACREXXYY</td>
<td>Character 5</td>
<td>15</td>
<td>251-265</td>
</tr>
<tr>
<td>FYTD obligations ($)</td>
<td>FYTDDBL</td>
<td>DOLAMYY</td>
<td>Character 5</td>
<td>15</td>
<td>266-280</td>
</tr>
<tr>
<td>FYTD employee hours</td>
<td>FYTDHRS</td>
<td>QUANTYY</td>
<td>Character</td>
<td>9</td>
<td>281-289</td>
</tr>
<tr>
<td>Calendar month</td>
<td></td>
<td></td>
<td>Character</td>
<td>2</td>
<td>290-291</td>
</tr>
<tr>
<td>Fiscal year (2-digit)</td>
<td></td>
<td></td>
<td>Character</td>
<td>2</td>
<td>292-293</td>
</tr>
</tbody>
</table>

Key: FYTD = fiscal-year-to-date

1 The data are in ASCII format and so variable names must be assigned.
2 The Official Variable Names are those that appear on the file layout provided by the Austin Information Technology Center. Uniform Variable Names are suggested alternative names that are consistent across files.
3 The last character is non-numeric. The whole field can be read as a character variable (format ZD 15.2), or if the last character is omitted then it can be read as a numeric variable.
Table 8: Variable Definitions

Location & Time Variables

STATION: A 7-digit string that uniquely identifies the VA facility. The final two digits constitute the SATELLITE STATION, which identifies subdivisions within a particular STATION. Most SATELLITE STATION values are blank.

FISCYR: The fiscal year associated with the data file. FMS files are organized by fiscal year, and so each file contains data from two calendar years (e.g., 10/01/99 – 09/30/00). Note that each SEPyy file appears to contain some data from other fiscal years (e.g., FY2001 data in the Sept. 2002 file). OBLOE has two variables for the fiscal year. The first uses a four-digit format (e.g., ‘0809’) while the second uses only two digits (e.g., ‘09’).

Category Variables

ACC: Contains the Organization / Account Classification Code. All obligated funds have an associated ACC, and spending ceilings are established for them. ACCs replaced the control points used in the previous CALM system.

ANALACCT: Analysis Account. This features the first two characters of the Account Classification Code.

BOC: The Budget Object Code. This 4-digit variable classifies the expenditure category below the cost-center level. The definition of BOC and SUBOC (sub-object code) are linked. An FMS technical manual (AITC 2001) defines the BOC value as follows: “BUDGET-OBJECT-CODE Field and “10” in the first two positions plus the SUB-OBJECT Field when the BUDGET-OBJECT-CODE Field is a Budget Object Code in SLPARM.”

COSTCTR: Cost center that characterizes how funds were used. VA medical care falls under the Veterans Health Administration, which has COSTCTR values 800000-899999. COSTCTR also includes asset acquisition accounts, which are not cost centers. They refer instead to acquisitions of capital assets during the reporting period. The asset acquisition accounts are distinguished by having non-zero numbers in the last two digits. By contrast, all cost centers in COSTCTR end in ’00’. The list of cost centers is updated periodically. The last full listing was dated August, 2001.

DIVISION: The administrative staff / office code. Numeric values indicate VHA (‘10’), Construction (‘08’), and other offices. Most likely it will not be used by researchers.

FUND: Specifies the appropriation code fund. This variable has 6 digits in the OBOCE file but only 4 digits in the OBLOE file.

SECTION: Equals ‘1’ if the account is a payroll analysis account, and ‘0’ otherwise.
Table 8: Variable Definitions  (cont’d)

SUBOC: An additional 2-digit identifier used for selected sub-accounts. For most values of BOC the SUBOC is missing (blank). The BOC numbers provide sufficient detail for most or all uses of these data by VA researchers.

The definition of BOC and SUBOC (sub-object code) are linked. An FMS technical manual (AITC 2001) defines the SUBOC value as follows: “SUB-OBJECT Field when the associated BUDGET-OBJECT-CODE is not a Budget Object Code in SLPARM.”

VA Handbook 4671.2 appears to define BOC and SUBOC as follows: BOC is the first two digits of the account number (10, 20, etc.) while SUBOC is the first four digits (1001, 1002, 2001, etc.).

XDIVISIO: Contains the A/O (Administrative Staff/Office) number found on reports. Most records have either ‘8’ (construction) or ‘10’ (medical).

Obligation and Expenditure Variables

FTE: Total workload hours expressed in terms of full-time employment.

MTHOBL (QTROBL, FYTDOBL): Total funds obligated for the current month (or quarter, or fiscal-year-to-date) for this record.

MTHEXP (QTREXP,FYTDEXP): Total expenditures for the current month (or quarter, or fiscal-year-to-date) for this record.

MTHHRS (QTRHRS, FYTDHRS): Total employee hours for the current month (or quarter, or fiscal-year-to-date) for this record.
5. Resources and Bibliography

5.1 Obtaining Help with FMS

Health Economics Resource Center (HERC) can provide assistance in framing research questions, selecting appropriate statistical models, and identifying relevant FMS variables. HERC staff are available by email at herc@va.gov. Many topics of research design are also addressed in the FAQ responses on the HERC web site (http://www.herc.research.va.gov/resources/faq.asp).

The Austin Information Technology Center (AITC) can answer questions on the availability of FMS data files and on how to obtain and use a time-share account to run SAS programs. The AITC intranet web site lists contact information for its help desk.

5.2 FMS Bibliography

FMS replaced the Centralized Accounting for Local Management (CALM) system. The change from CALM to FMS began in FY 1994 and was completed in FY 1996. Although data in CALM have not been converted to FMS format, the two systems have similar structures and contain many of the same variables. Researchers interested in accessing CALM files should also consult Chapter 2 of the VA Databases Resource Guide, Vol. IV, Version 2.0 (Beattie et al., 1997). A copy may be obtained from the HERC intranet web site.

Below is a bibliography of reports and journal articles that have employed FMS data, often in conjunction with other datasets. The range of topics is wide. Among them are studies of adult day health centers (Chapko et al. 1993; Ehreth et al. 1993), geriatric evaluation and management units (Engelhart et al. 1996), inpatient substance abuse treatment (Barnett and Swindle 1997), and mobile outpatient clinics (Menke and Wray 1999). To our knowledge FMS data have not been used in published studies since 1999 except to estimate VA wages.

FMS Bibliography


Ehreth JL, Chapko M, Hedrick SC. Comparison of utilization and cost among contract adult day health care, VA adult day health care, and customary care. Medical Care 1993;31(9 Suppl):SS84-SS93.


Swindle RW, Jr., Beattie MC, Barnett PG. The quality of cost data. A caution from the Department of Veterans Affairs experience. Medical Care 1996;34(3 Suppl):MS83-MS90.

Appendix 1 Sample FMS Program

Calculating FY2008 Hourly Compensation by Job Category (from OBLOE)
Note: replace the top two lines by typing ‘JOBCARD’ <enter> at the command prompt of the AITC text editor. The output dataset name ‘username.SAS.FMS08’ must also be replaced; the remaining text need not be changed.

// username JOB XXXUNKA8, username,
// MSGCLASS=I, NOTIFY=&SYSUID
// STEP1 EXEC SAS, SOUT=R, WORK='2500,250'
// IN1 DD DSN=FMSPRD.FMS.PROD.OBLOE.SEP08, DISP=SHR
// OUT1 DD DSN=username.SAS.FMS07, DISP=(NEW,CATLG),
// UNIT=RMTINT, SPACE=(CYL, (20,5), RLSE)
// SYSIN DD *

DATA FMS;
INFILE IN1 MISSOVER;
INPUT
   @1 STATION 3.
   @8 FISCYR 4.
   @122 COSTCTR 4.
   @143 SUBACCT 4.
   @251 FYTDEXP ZD14.2
   @281 FYTDHRS ZD8.2;
/* Choose subaccounts and cost centers */
/* Here we limit the data to VA payroll expenses (SUBACCT between 1000 and 1099) for people providing direct medical care (COSTCTR between 8200 and 8299). The limitation on years (FISCYR) eliminates data that appear to apply to other fiscal years. */

DATA FMS1;
SET FMS;
   IF (8200 <= COSTCTR <= 8299) AND (1000 <= SUBACCT <= 1099);
   IF FISCYR = 8 OR FISCYR = 708;
/* Optional but advisable: Check data quality through descriptive statistics. */

PROC UNIVARIATE;
PROC MEANS N MIN MAX MEAN SUM; TITLE "ALL SUBACCTS";
RUN;
/* Assign job category labels */

DATA BOC_NAME;
INFILE "C:\BOC-Cat names.csv" DLM = ',';
INPUT BOC $NAME;
RUN;

PROC SORT DATA=FMS1; BY SUBACCT; RUN;

DATA SALB08;
PROC MERGE FMS (IN=A) BOC_NAME;
   BY SUBACCT;
   IF A;
RUN;

/* Sort data and summarize by subaccount and year */

PROC SUMMARY NWAY DATA=SALB08;
   VAR FYTDEXP FYTDHRS;
   BY SUBACCT;
   OUTPUT OUT=SUM99 MEAN= MEXPS MHOURS MFISCYR
      SUM=SEXPS SHOURS SFISCYR;
   ID JOBNAME;

/* Calculate average salary+benefits per hour (HRSALB) and per year (ANNSALB) */

DATA SALBFIN;
SET SUM08;
IF SHOURS NE . THEN DO;
   HRSALB=SEXPS/SHOURS;
END;
ANNSALB = HRSALB*2088; /* USE 2096 FOR LEAP YEARS */
LABEL HRSALB="HOURLY COST OF SALARY & BENEFITS"
   ANNSALB="ANNUAL COST OF SALARY & BENEFITS";
FORMAT HRSALB ANNSALB dollar14.2;

/* Print subaccount, hourly compensation, total expenditures and total hour amount by year and subaccount. */

PROC PRINT;
   VAR SUBACCT HRSALB SEXPS SHOURS;
   SUM SEXPS;
   TITLE 'ALL SUBACCTS BY YEAR';

/* Print subaccount, job label, salary+benefits, and annual wage with some outlying values omitted. Note that this eliminates some job categories. */

PROC PRINT;
   VAR SUBACCT JOBNAME HRSALB ANNSALB;
   WHERE (1 LE HRSALB LE 1000);
   TITLE 'Subaccounts by year where mean hourly salary+benefits is in the range [$1, $1000]';
Appendix 2  Budget Object Codes 1101-1304

These values reflect the most recent update as of September, 2009. Note that a few budget object codes are activated, deactivated, or change names over time.

11 Personnel Compensation.

1101  Regular Pay (Includes merit pay).
1102  Night Differential Pay.
1103  Holiday Pay.
1104  Overtime Pay.
1105  Terminal Leave Pay.
1106  Post Differential.
1107  Premium Pay on an Annual Basis (Standby).
1108  Sunday Premium Pay.
1109  On Call Pay.
1110  Market Pay Part-time Dentists. Component of pay for all part-time dentists based on the relative recruitment difficulties for the specialty and location. This BOC was formerly known as “special pay.” Per Public Law 108-445, effective 1/8/2006, this pay component will be known as “market pay.”
1111  Market Pay Full-time Dentists. Component of pay for all full-time dentists based on the relative recruitment difficulties for the specialty and location. This BOC was formerly known as “special pay.” Per Public Law 108-445, effective 1/8/2006, this pay component will be known as “market pay.”
1112  Market Pay Part-time Physicians. Component of pay for all part-time physicians based on the relative recruitment difficulties for the specialty and location. This BOC was formerly known as “special pay.” Per Public Law 108-445, effective 1/8/2006, this pay component will be known as “market pay.”
1113  Special Pay Full-time Physicians. Component of pay for all full-time physicians based on the relative recruitment difficulties for the specialty and location. This BOC was formerly known as “special pay.” Per Public Law 108-445, effective 1/8/2006, this pay component will be known as “market pay.”
1114 Performance Pay for Physicians and Dentists Only. Component of pay which physicians and dentists may receive paid as a lump sum annually based on achievement or specific goals and objectives.

1115 Senior Executive Service Bonus.

1116 Re-employed Annuitants, Reimbursement to the Civil Service Retirement and Disability Fund for Re-employed Annuitants.

1117 Saturday Premium Pay.

1118 Premium Pay in Lieu of Overtime.

1119 Employee Special Pay.

1120 Geographic Pay.

1121 Recruitment Bonus.

1122 Retention Allowance.

1123 Hazard Pay Differential.

1124 Staffing Differential.

1125 Supervisory Differential.

1126 Relocation Bonus.

1127 Physicians Comparability Allowance.

1128 Incentive Awards, Cash or Non-Cash.

1129 Foreign Language Awards: Limited to Law Enforcement Officers (LEOs).

1130 Locality Pay.

1131 Credit Reform (VACO use only).

1132 Advanced Federal Employees Health Benefits (FEHB). Includes employee's share of advanced Federal Employees Health Benefits (FEHB). For employees in an insufficient or non-pay status, the employee's share will be charged as a salary advance to the employee.
Employees Award Program - Residents, Fee Basis, Without Compensation (WOC), and Purchase and Hire. The definition of an employee as set forth in 5 U.S.C. section 2105(a)(1) includes individuals in the civil service appointed by the President, a Member of Congress, a member of a uniformed service or an individual who is an employee under section 2105(a)(1), among others. Includes also formal appointments as WOC employees under VA's Voluntary Service program, manual 38 U.S.C. 4114 (now 7405), and VA Handbook 1620.1/1, paragraph 3a. All individuals appointed must be engaged in the performance of a Federal function and remain under VA supervision and control. Individuals who do not meet the definition of an employee and who may not participate in VA's Employee Recognition and Awards Program are as follows: (1) voluntary service from students, VA Manual MP-5, Part 1, Chapter 300(4C), and (2) Fee Basis employees hired through the contract authority of 38 U.S.C. Section 513.

Travel Savings Award Program. Incentive award given for the travel savings award program.

Deactivated FY 2003 and replaced with Cost Center 1221.

Repayment of Advanced FEHB Premiums

Performance Awards.


Physicians Performance Pay. Deactivated effective 10/1/06

Declared Emergency Incremental Pay. Includes the incremental cost of personal services related to the emergency, including the additionally overtime, shift differential, hazardous duty, holiday pay, etc. incurred in connection with and directly related to the Declared Emergency. It should be noted that this would also include regular pay for the duration of the Declared Emergency for any positions that are temporarily or permanently added to the payroll to deal with the effects of the emergency.

12 Personnel Benefits.

Benefits, Canteen Service.

Quarters, Subsistence, and Laundry (QS&L) Allowances Provided Without Compensation (WOC) Employees.

Office of Workers' Compensation Program Payments.

Uniform Allowances.

Unfunded Federal Employee Retirement System (FERS) Costs. To record unfunded costs related to FERS.
Unfunded Post Retirement Pension Expense - CSRS.

Subsistence and Temporary Miscellaneous Moving Expenses.

Real Estate Costs.


Federal Employees Life Insurance Fund - VA Share (FELIF).

Unfunded Post Retirement Other Retirement Benefits (ORB) Expense, Federal Employees' Group Life Insurance (FEGLI).

Employers Tax, Old Age Survivors Disability Insurance (OASDI).

Flexible Spending Account (FSA) Program for Dependent Care Administration Costs.

Civil Service Retirement Fund - VA Share.

Flexible Spending Account (FSA) Program for Health Care Administration Fees.

Federal Employees Health Benefits - VA Share.

Living Allowances and Educational Assistance.

Medicare - VA Share.

Repayment Student Loan Program.

Federal Employees Retirement System (FERS) – Regular Share.

Federal Employees Retirement System (FERS) – Special VA Share, includes firefighters.

Federal Employees Retirement System (FERS) – Thrift VA Share.

Fee Basis - OASDI - VA Share.

Fee Basis - Medicare - VA Share.

Changes in Actuarial Federal Employees' Compensation Act (FECA) Liability Expense. (VACO Station #150 use only).
1228 Accrued Federal Employees' Compensation Act (FECA) Expenses. (VACO Station #150 use only).

1229 Accrued Annual Leave Expense. (VACO Station #150 use only).

1230 Direct Payment of Closing Costs. To record income paid to employees for participation in the direct payment of closing costs program.

1231 Accrued Funded Annual Leave. To record accrued funded annual leave. (For use by Supply Fund 36x4537, Franchise Fund 36x4539, and Canteen Service Revolving Fund 36x4014 only).

1283 Child Care Subsidy. To record employee benefits.

1284 Transit Benefit Pretax. To segregate the total cost of the Pre-Tax (Transit) Benefit Program. This BOC is expected to maintain minimal cost, and it will be cleared by the pre-tax employee withholdings deposited in the Transit Suspense Account (36X6501).

1285 Transit Subsidy.

1286 Liability Insurance Reimbursement Program. Includes supervisors, management, and law enforcement officers, as defined in 5 U.S.C. 8331 (20) or 8401 (17). Persons under the special 6(c) retirement system – 20 years of service and age 50 retirement plan.

1287 Education Debt Reduction Program. To record payments for employees as prescribed by 38 USC 7681-7683. (VHA use only)

1288 Garnishment Fee Cost. To record the fee charged by DFAS for wage garnishment on behalf of VA.

13 Benefits for Former Personnel.

1301 Severance Pay, Public Law 89-301.

1302 Unemployment Compensation Payments.

1303 Voluntary Separation Incentive.

1304 Other Benefits.
References

See pages 16-18 for publications using FMS data.


