



## Definitions—Key and Supporting Measures and Other Terms

### Definitions of Key Measures

**Please note:** Key Measures are also defined in the Key Measures Data Table (see page 204).

#### **Annual percent increase of non-institutional, long-term care average daily census using 2006 as the baseline.**

The percentage increase is based on the Average Daily Census (ADC) of veterans enrolled in Home and Community-Based Care programs (e.g., Home-Based Primary Care, Contract Home Health Care, Adult Day Health Care (VA and Contract), and Homemaker/Home Health Aide Services). The percentage increase is also based on the number of veterans being cared for under the Care Coordination/Home Telehealth settings.

#### **Average days to complete original and supplemental education claims**

This measure represents the elapsed time, in days, from receipt of a claim in the regional processing office to closure of the case by issuing a decision. Original claims are those for first-time use of this benefit. Any subsequent school enrollment is considered a supplemental claim. (Education)

#### **Average days to process – DIC actions**

This measure represents the average length of time (in days) it takes to process a Dependency and Indemnity Compensation (DIC) claim from the date the claim is received by VA to the date the claim is completed. The measure is calculated by dividing the total number of days recorded from receipt to completion by the total number of claims completed. DIC actions are all Original Service Connected Death Claims (End Product 140) processed. (Compensation)

#### **Average number of days to process TSGLI disbursements**

Traumatic Injury Protection Program (TSGLI) is a disability rider to the SGLI program that provides automatic traumatic injury coverage to all service members covered under the SGLI program who suffer losses due to traumatic injuries. TSGLI payments range from \$25,000 to a maximum of \$100,000 depending on the type and severity of injury. Processing time, calculated as days, begins

when the veteran's claim is complete and ends when the internal controls staff approves the disbursement. (Insurance)

#### **Clinical Practice Guidelines Index II**

The Clinical Practice Guidelines Index is a composite measure comprised of the evidence and outcomes-based measures for high-prevalence and high-risk diseases that have significant impact on overall health status. The indicators within the Index are comprised of several clinical practice guidelines in the areas of ischemic heart disease, hypertension, diabetes mellitus, major depressive disorder, schizophrenia, and tobacco use cessation. The percent compliance is an average of the separate indicators. As clinical indicators become high performers, they are replaced with more challenging indicators. The Index is now in Phase II. (Medical Care)

#### **Foreclosure avoidance through servicing (FATS) ratio**

The FATS ratio measures the effectiveness of VA supplemental servicing of defaulted guaranteed loans. The ratio measures the extent to which foreclosures would have been greater had VA not pursued alternatives to foreclosure. (Loan Guaranty)

#### **National accuracy rate (Compensation core rating work)**

This measure assesses claims processing accuracy for compensation claims that normally require a disability or death rating determination. Review criteria include: addressing all issues, Veterans Claims Assistance Act (VCAA)-compliant development, correct decision, correct effective date, and correct payment date if applicable. Accuracy rate is determined by dividing the total number of cases with no errors in any of these categories by the number of cases reviewed. (Compensation)

#### **National accuracy rate (Pension authorization work)**

This measure assesses claims processing accuracy for pension claims that normally do not require rating decisions (i.e., determinations and verifications of income as well as dependency and relationship matters). Review criteria include: correct decision, correct effective date, and correct payment date when applicable and Veterans Claims Assistance Act (VCAA)-compliant development. Accuracy rate is



determined by dividing the total number of cases with no errors in any of these categories by the number of cases reviewed. (Pension)

**Non-rating pension actions - average days to process**

This measure represents the average length of time (in days) it takes to process a pension claim that does not require a rating decision from the date the claim is received by VA to the date the claim is completed. The measure is calculated by dividing the total number of days recorded from receipt to completion by the total number of claims completed. Includes the end products (EPs): Disability and Death Dependency Claims (EP 130); Income, Estate and Election Issues (EP 150); Income Verification Match Cases (EP 154); Eligibility Verification Report Referrals (EP 155); and Original Death Pension Claims (EP 190). (Pension)

**Percent of graves in national cemeteries marked within 60 days of interment**

This measure represents the number of graves in national cemeteries for which a permanent marker has been set at the grave or the reverse inscription completed within 60 days of the interment divided by the number of interments, expressed as a percentage. (Burial)

**Percent of patients rating VA health care service as very good or excellent: Inpatient and Outpatient**

Data are gathered for these measures via a VA survey that is applied to a representative sample of inpatients and a sample of outpatients. The denominator is the total number of patients sampled who answered the question, "Overall, how would you rate your quality of care?" The numerator is the number of patients who respond 'very good' or 'excellent.' (Medical Care)

**Percent of primary care appointments scheduled within 30 days of desired date**

This measure tracks the time between when the primary care appointment request is made (entered into the computer) and the date for which the appointment is actually scheduled. The percent is calculated using the numerator, which is all appointments scheduled within 30 days of desired date (includes both new and established patient experiences), and the denominator, which is all appointments in primary care clinics posted in the

scheduling software during the review period. (Medical Care)

**Percent of respondents who rate national cemetery appearance as excellent**

This measure represents the number of survey respondents who agree or strongly agree that the overall appearance of the national cemetery is excellent divided by the total number of survey respondents, expressed as a percentage. (Burial)

**Percent of respondents who rate the quality of service provided by the national cemeteries as excellent**

This measure represents the number of survey respondents who agree or strongly agree that the quality of service received from national cemetery staff is excellent divided by the total number of survey respondents, expressed as a percentage. (Burial)

**Percent of specialty care appointments scheduled within 30 days of desired date**

This measure tracks the time between when the specialty care appointment request is made (entered into the computer) and the date for which the appointment is actually scheduled. This includes both new and established specialty care patients. The percent is calculated using the numerator, which is all appointments scheduled within 30 days of desired date, and the denominator, which is all appointments posted in the scheduling software during the review period in selected high volume/key specialty clinics. (Medical Care)

**Percent of veterans served by a burial option within a reasonable distance (75 miles) of their residence**

The measure is the number of veterans served by a burial option divided by the total number of veterans, expressed as a percentage. A burial option is defined as a first family member interment option (whether for casketed remains or cremated remains, either in-ground or in columbaria) in a national or state veterans cemetery that is available within 75 miles of the veteran's place of residence. (Burial)

**Prevention Index III**

The Prevention Index is an average of nationally recognized primary prevention and early detection interventions for nine diseases or health factors that significantly determine health outcomes. The nine diseases or health factors include: rate of



immunizations for Influenza and Pneumococcal pneumonia; screening for tobacco consumption, alcohol abuse, breast cancer, cervical cancer, colorectal cancer, and cholesterol levels; and prostate cancer education. Each disease has an indicator. Each indicator's numerator is the number of patients in the random sample who actually received the intervention they were eligible to receive. The denominator is the number of patients in the random sample who were eligible to receive the intervention. As prevention indicators become high performers, they are replaced with more challenging indicators. This Index is now in Phase III. (Medical Care)

**Progress towards development of one new treatment for post-traumatic stress disorder (PTSD)**

Background: Clinical trials include in their construct, clear interim milestone achievements leading to the final phase or conclusion of the trial process. These milestones mark a level of achievement and provide the researchers an opportunity to assess the progress to that point in achieving the end goal and completion of the trial.

PTSD is an anxiety disorder that can develop after a person has been exposed to a terrifying event or ordeal in which physical harm occurred or was threatened, as in the example of combat. PTSD related to combat exposure is a major concern in the health of the veteran population. The long-term goal of this research is to develop at least one new effective treatment for PTSD and publish the results by 2011.

**Rating-related actions - average days to process**

The average elapsed time (in days) it takes to complete claims that require a rating decision is measured from the date the claim is received by VA to the date the decision is completed. The measure is calculated by dividing the total number of days recorded from receipt to completion by the total number of cases completed. Includes the end products (EPs): Original Compensation, with 1-7 issues (EP110); Original Compensation, 8 or more issues (EP010); Original Service Connected Death Claim (EP140); Reopened Compensation Claims (EP020); Review Examination (EP310); Hospitalization Adjustment (EP320); Original Disability Pension claims (EP180) and Reopened Pension claims (EP120). (Compensation and Pension)

**Rating-related compensation actions - average days pending**

The measure is calculated by counting the number of days for all pending compensation claims that require a rating decision from the date each claim is received through the current reporting date. The total number of days is divided by the total number of pending claims. Compensation Rating includes all pending claims in the following categories: EPs 110, 010, 020, 140, 310, and 320. (Compensation)

**Vocational Rehabilitation and Employment (VR&E) Rehabilitation Rate**

The rehabilitation rate calculation is as follows:  
 (a) the number of disabled veterans who successfully complete VA's vocational rehabilitation program and acquire and maintain suitable employment and veterans with disabilities for which employment is infeasible but who obtain independence in their daily living with assistance from the program divided by  
 (b) the total number leaving the program—both those rehabilitated plus discontinued cases with a plan developed in one of three case statuses (Independent Living, Rehabilitation to Employability, or Employment Services) minus those individuals who benefited from but left the program and have been classified under one of three "maximum rehabilitation gain" categories: (1) the veteran accepted an employment position incompatible with disability limitations, (2) the veteran is employable but has informed VA that he/she is not interested in seeking employment, or (3) the veteran is not employed and not employable for medical or psychological reasons.

The results calculation for FY 2007 is shown below:

Base Data

Total number of rehabilitations:	11,008
Discontinued:	6,068
Maximum Rehabilitation Gains	2,025
Discontinued (Excluding MRGs)	4,043

Results Calculation

$11,008 / (11,008 + 6,068 - 2,025) = 73.1\%$  rehab. rate.

Rehabilitation totals are provided below for the past 5 years:

Year	Employment	Independent Living	Total
2003	7,525	2,024	9,549
2004	8,392	2,737	11,129
2005	9,279	2,734	12,013
2006	9,225	2,892	12,117
2007	8,252	2,756	11,008



## Definitions of Supporting Measures

### **Accuracy of decisions (Services)**

This measure represents the percent of cases completed accurately for veterans who receive Chapter 31 (disabled veterans receiving vocational rehabilitation) services and/or educational/vocational counseling benefits under several other benefit chapters. Accuracy of service delivery is expressed as a percent of the highest possible score (100) on cases reviewed. (VR&E)

### **Accuracy of Vocational Rehabilitation program completion decisions**

This measure seeks to ensure the accuracy of decisions made to declare a veteran rehabilitated or discontinued from a program of services. (VR&E)

### **Achieve adoption of recommendations relative to IT systems in compliance with FISMA, regulations, and policies within one year from issuance of a report**

This measure represents the percentage of recommendations made in FISMA reports that are implemented by the Department within 1 year from the date the report is issued. (OIG)

### **Achieve a professional, competent, and credible reputation as a result of work performed**

Customer satisfaction scores (measured on a scale of one through five, with five being the highest possible score) are based on surveys returned to OIG by the principals impacted by investigations, audits, health care inspections, and Combined Assessment Program Reviews. In instances where customer surveys are returned with lower than anticipated ratings, management may follow up with survey participants to identify any issues that caused low ratings and possible solutions. (OIG)

### **Appeals decided per Veterans Law Judge**

This measure represents the total number of decisions, remands, dismissals, and vacatur issued by the Board of Veterans' Appeals, divided by the total number of Veterans Law Judges. (BVA)

### **Appeals resolution time (in days)**

This measure represents the average length of time it takes the Department to process an appeal from the date a claimant files a Notice of Disagreement (NOD) until a case is finally resolved, including

resolution at a regional office or by a final decision by the Board. (BVA and Compensation and Pension)

### **Attainment of statutory minimum goals for service-disabled veteran-owned small businesses expressed as a percent of total procurement**

This number represents the percentage of total dollars spent with service-disabled veteran-owned small businesses based on total dollars reported. Data are obtained from the Federal Procurement Data System-Next Generation (FPDS-NG), provided by the Federal Procurement Data Center at <https://www.fpds.gov>. (Departmental Management)

### **Average cost of placing participant in employment**

This performance measure is a Common Measure under the President's Management Agenda. The annual cost per participant represents the average cost of providing service to all who utilize federal resources allocated to the VR&E program per fiscal year. VA is working with the Departments of Labor, Education, and Health and Human Services to receive the first release of data in January 2008. (VR&E)

### **Average number of days to process a claim for reimbursement of burial expenses**

This measure represents the average length of time (in days) it takes to process burial allowance claims from the date the claim is received by VA to the date the claim is completed. Claims for reimbursement of burial expenses includes all Burial, Plot, Headstone, Marker, and Engraving Claims (End Product 160) processed. (VBA/Burial)

### **BVA cycle time**

BVA cycle time measures the time a case spends at the Board, other than the time the case file is in the possession of a veterans service organization. (BVA)

### **Conversion rate of disabled SGLI members to VGLI**

This measure represents the rate at which servicemembers who are discharged with a DoD disability rating of 50% or greater and are covered under the Servicemembers' Group Life Insurance (SGLI) program convert to the Veterans' Group Life Insurance (VGLI) program after their separation from military service. (Insurance)



**Cost – Obligations per unique patient user**

This measure represents the average cost of total obligations for medical care divided by unique patients served. (Medical Care)

**Cost per case**

This measure represents a unit decision cost derived by dividing BVA’s total obligational authority by the number of decisions produced. (BVA)

**Cumulative percent of FTEs (compared to total planned) included in Management Analysis/Business Process Reengineering (MA/BPR) studies initiated**

The MA/BPR initiative studies the effectiveness and efficiency of select VA non-core support functions over a 6-year time horizon. Each function to be studied has a related number of FTE positions coded as being commercial in nature on the FAIR Act inventory. The measure identifies the cumulative total number of FTE associated with functions for which studies have been initiated and compares that number to the total number of FTE to be studied in the 6-year plan, thus indicating how much progress has been made in completing the 6-year plan. (Departmental Management)

**Cumulative percentage decrease in facility traditional energy consumption per gross square foot from the 2003 baseline**

A 20 percent energy consumption reduction in facilities is called for in the Energy Policy Act of 2005 by 2015 at a 2 percent per year consumption reduction rate starting in 2006. Traditional energy consumption includes electricity, fuel oil, natural gas, purchased steam, LPG/propane, coal, chilled water, and water. (Departmental Management)

**Customer satisfaction – high rating**

This measure represents the national percentage of respondents to the education customer satisfaction survey who were “very satisfied” or “somewhat satisfied” with the way VA handled their education benefits claim. (Education)

**Customer satisfaction (Survey)**

This measure represents the percent of veterans who answered "very satisfied" or "somewhat satisfied" overall with the VR&E program (of those who completed or withdrew from the program). (VR&E)

**Deficiency-free decision rate**

This goal is based on a random sampling of 5 percent of Board decisions. Decisions are checked for deficiencies in the following categories: identification of issues, findings of fact, conclusions of law, reasons and bases/rationale for preliminary orders, and due process. (BVA)

**Dollar value of 1<sup>st</sup> and 3<sup>rd</sup> party collections**

Medical care received within VHA has a co-payment attached in some cases. This co-payment is referred to as 1<sup>st</sup> party collections. In addition, for veterans who have other insurance, as appropriate, those insurance companies are billed for services. Those collections are referred to as 3<sup>rd</sup> party collections. (Medical Care)

**E-FATS - Efficiency Foreclosure Avoidance Through Servicing**

This efficiency measure represents the ratio of dollars saved as a result of VA Loan Administration FTE successfully intervening on defaulted VA-guaranteed loans compared to the amount of dollars spent by VA on Loan Administration FTE who performed the intervention work. (Loan Guaranty)

**Gross Days Revenue Outstanding (GDRO) for third party collections**

GDRO compares cash flow and level of receivables. For VHA, it represents the number of days to collect from Third Party payors measured from the Bill Authorization Date to Payment Date. GDRO is widely used in the healthcare industry as it specifically defines the age of outstanding receivables and the number of accounts receivable liquidation days. (Medical Care)

**Maintain unqualified audit opinion of financial statements containing no material weaknesses or reportable conditions (Yes/No)**

An unqualified or “clean” audit is a complete examination and verification of the Department’s financial records and supporting documents. (OIG)

**Medical residents’ and other trainees’ scores on a VHA survey assessing their clinical training experience**

The satisfaction survey for residents and other medical trainees assists VHA in determining how well we are achieving VA’s academic mission of providing innovative and high-quality health care training for VA and the Nation. The survey results



are used to learn what satisfies medical trainees and to improve the clinical training experience. The sources of this data are the responses to a summary question from the Learners' Perceptions Survey. (Medical Care)

**Monetary benefits gained from review of VA activities and processes (dollars in millions)**

Monetary benefits represent the actual and potential monetary benefits identified during the conduct of OIG investigations, audits, inspections, and other reviews. (OIG)

**Montgomery GI Bill usage rate: All program participants**

The MGIB usage rate is derived by dividing the number of veterans who have received MGIB benefits by the number of all veterans who participated in the MGIB program and have separated from active military service, including those veterans who are still within their 10-year eligibility period but have not, as yet, applied for education benefits. (Education)

**Montgomery GI Bill (MGIB) usage rate: Veterans who have passed their 10-year eligibility period**

The MGIB usage rate is derived by dividing the number of veterans who have received benefits and are beyond their 10-year delimiting date by the number of all veterans who have participated in the MGIB program and whose 10-year period in which to use the benefit has expired. (Education)

**National accuracy rate (Compensation authorization work)**

This measure represents claims processing accuracy for compensation claims that do not require a rating decision. Review criteria include: addressing all issues, Veterans Claims Assistance Act (VCAA)-compliant development, correct decision, correct effective date, and correct payment date if applicable. Accuracy rate is determined by dividing the total number of cases with no errors in any of these categories by the number of cases reviewed. (Compensation)

**National accuracy rate (fiduciary work)**

This measure represents the national percentage of field examinations and account audits completed and determined to be technically accurate. The accuracy rate for the Nation is a compilation of the C&P Service's review of a sampling of field examinations

and account audits completed by the 57 regional offices. Accuracy rate is determined by dividing the total number of cases with no errors by the number of cases reviewed. (Compensation and Pension)

**National accuracy rate (Pension core rating-related work)**

This measure represents claims processing accuracy for pension claims that normally require a disability or death rating determination. Review criteria include: addressing all issues, Veterans Claims Assistance Act (VCAA)-compliant development, correct decision, correct effective date, and correct payment date if applicable. Accuracy rate is determined by dividing the total number of cases with no errors in any of these categories by the number of cases reviewed. (Pension)

**National Accuracy Rate for burial claims processed**

This measure represents the percentage of burial claims (EP 160) completed and determined to be technically accurate. Accuracy rate is determined by dividing the total number of cases with no errors by the number of cases reviewed. (VBA/Burial)

**Number of arrests, indictments, convictions, administrative sanctions, and pretrial diversions**

This number represents the output resulting from the conduct of an OIG investigation into allegations of criminal activities related to programs and operations of VA or into allegations against senior VA officials and other high profile matters of interest to Congress and the Department. (OIG)

**Number of audit qualifications identified in the auditor's opinion on VA's Consolidated Financial Statements**

Audits are performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States and the requirements of OMB Bulletin No. 06-03, "Audit Requirements for Federal Financial Statements." This measure reports how many audit qualifications are identified each year in VA's consolidated financial statements. (Departmental Management)

**Number of CAP reports issued that include relevant health care delivery pulse points**

Combined Assessment Program (CAP) reviews provide cyclical oversight of VA facilities focusing on the quality, efficiency, and effectiveness of services provided. Pulse points are identified in order



to assess key areas of management concern derived from concentrated and continuing analysis of operational databases and management information. (OIG)

**Number of disbursements (death claims, loans, and cash surrenders) per FTE**

This measure is calculated by dividing the number of disbursements -- which includes death claims, loans, and cash surrenders -- by the total number of FTE who process those disbursements. (Insurance)

**Number of distinct data exchanges between VA and DoD**

Data exchanges are defined as the routine transfer of data between DoD and VA using an information technology system. The results data will be verified by monitoring the number of data exchanges via VA network monitoring tools and through the joint VA/DoD Benefits Executive Committee (BEC) and Health Executive Council (HEC). (Departmental Management)

**Number of inpatient admissions and outpatient visits at Joint Ventures and significant sites (Facilities providing 500 or more outpatient visits and/or admissions per year)**

This measure captures the cumulative total of DoD beneficiaries being seen at VA facilities as outpatients. (A way of collecting data on inpatient admissions has not yet been established.) (Medical Care)

**Number of international and domestic benefit reviews conducted to determine the appropriateness of monetary benefits processing for claimants**

The Veterans Benefits Administration pays millions in monetary benefits each month to beneficiaries living outside the United States. OIG reviews involve data matching, analysis, and verification of eligibility for beneficiaries living outside the 50 states. Previous reviews at the VA regional office in Manila in 2003, and in Puerto Rico in 2004, identified 5-year savings in excess of \$66 million. Additional reviews are scheduled to be conducted in Europe, Mexico, and Canada. (OIG)

**Number of material weaknesses identified during the annual independent financial statement audit or separately identified by management**

Audits are performed in accordance with Government Auditing Standards issued by the

Comptroller General of the United States and the requirements of the Office of Management and Budget (OMB) Bulletin No. 01-02, "Audit Requirements for Federal Financial Statements," as amended. This measure reports how many material weaknesses are identified each year in VA's consolidated financial statements. (Departmental Management)

**Number of new enrollees waiting to be scheduled for their first appointment (electronic waiting list)**

This measure represents the number of veterans that have recently enrolled with the VA healthcare system who have not been scheduled for their first appointment but who have requested an appointment and have been placed on an electronic waiting list until they are scheduled for their first appointment. (Medical Care)

**Number of reports issued that identify opportunities for improvement and provide recommendations for corrective action**

This measure shows the number of reports issued by the OIG in which substantive corrective actions, in the form of report recommendations, are documented and which require remedial action by the Department. (OIG)

**Out of all original claims filed within the first year of release from active duty, the percentage filed at a BDD site prior to a service member's discharge**

This is the percentage of original claims filed by separating servicemembers through the Benefits Delivery Discharge (BDD) program. The percentage is determined by dividing the number of claims filed at the BDD sites by the total number of original claims that are filed within 1 year of discharge from service. (Compensation)

**Overall satisfaction rate (Compensation)**

This measure represents the percentage of respondents to the C&P customer satisfaction survey who were "very satisfied" or "somewhat satisfied" with the way VA handled/is handling their compensation claim. (Compensation)

**Overall satisfaction rate (Pension)**

This measure represents the percentage of respondents to the C&P customer satisfaction survey who were "very satisfied" or "somewhat satisfied" with the way VA handled/is handling their pension claim. (Pension)



**Payment accuracy rate**

This measure assesses how well decisions reflect payment at the proper rate for the correct period of time. (Education)

**Percentage of beneficiaries that believe their VA educational assistance has been either very helpful or helpful in the attainment of their educational or vocational goal**

This draft measure will determine the proportion of beneficiaries who report their VA educational benefits helped them accomplish their educational or vocational goal. (Education)

**Percentage of preaward recommendations sustained during contract negotiations**

The OIG reviews contracts to determine if lower contract prices could be negotiated to allow for better use of funds. This measure shows the percent of OIG preaward recommendations sustained after negotiation with vendors. (OIG)

**Percentage of recommendations implemented to improve efficiencies in operations through legislative, regulatory, policy, practices, and procedural changes in VA**

This measure represents the percentage of recommendations made in OIG reports that are implemented by the Department in order to improve operations. (OIG)

**Percentage of responses to pre- and post-hearing questions that are submitted to Congress within the required timeframe**

VA's Office of Congressional and Legislative Affairs monitors on a monthly basis the timeliness of VA's responses to pre-and post-hearing questions received from Congress. (Departmental Management)

**Percentage of successful prosecutions**

This measure represents those cases referred for prosecution for which a conviction was obtained. (OIG)

**Percentage of testimony submitted to Congress within the required timeframe**

VA's Office of Congressional and Legislative Affairs monitors on a monthly basis the timeliness of VA's submission of testimony to Congress. (Departmental Management)

**Percentage of title 38 reports that are submitted to Congress within the required timeframe**

VA's Office of Congressional and Legislative Affairs monitors on a monthly basis the timeliness of VA's submission of title 38 reports to Congress. (Departmental Management)

**Percentage of VA employees who are veterans**

This is the percentage of employees who are entitled to statutory types of preference in the federal service based on certain active military service. (Departmental Management)

**Percent change in earnings from pre-application to post-program employment**

This performance measure is a Common Measure under the President's Management Agenda. It measures the percentage change in earnings pre-registration to post-program. VA is working with the Departments of Labor, Education, and Health and Human Services to receive the first release of data in January 2008. (VR&E)

**Percent Condition Index (owned buildings)**

This measure is calculated by comparing the cost of repair needs to plant replacement value. (Departmental Management)

**Percent of admission notes by residents that have a note from attending physician within one day of admission: Surgery**

This measure represents the percent of attending physician notes that are entered within one day after admission notes are entered by a resident; this attests to the supervision of residents and ensures a higher level of quality of care. (Medical Care)

**Percent of applications for headstones and markers for the graves of veterans who are not buried in national cemeteries processed within 20 days**

This measures the timeliness of processing applications for headstones and markers -- using NCA's Automated Monument Application System -- for the graves of veterans who are not buried in national cemeteries. This percentage represents the number of headstones and markers ordered within 20 days of receipt of the application divided by the number of applications for headstones and markers received. (Burial)



**Percent of appointments for primary care scheduled within 30 days of desired date for veterans and service members returning from a combat zone**

This measure ensures veterans and servicemembers returning from a combat zone have priority access to primary care appointments. (Medical Care)

**Percent of compensation recipients who perceive that VA compensation redresses the effect of service-connected disability in diminishing the quality of life**

This measure represents the percent of veterans in receipt of compensation who believe that they are justly compensated for the disabilities they incurred in service. (Compensation)

**Percent of compensation recipients who were kept informed of the full range of available benefits**

This measure represents the national percentage of respondents to the C&P customer satisfaction survey who indicated that VA kept those in need of such information informed of the full range of VA benefits and services available. (Includes both persons applying for and receiving compensation.) (Compensation)

**Percent of DIC recipients above the poverty level**

This measure represents the percent of DIC recipients who are above the poverty level threshold set by Congress. (Compensation)

**Percent of DIC recipients who are satisfied that VA recognized their sacrifice**

This measure represents the percent of DIC recipients who believe the DIC benefits they are receiving fairly compensate them for their sacrifice. (Compensation)

**Percent of funeral directors who respond that national cemeteries confirm the scheduling of the committal service within 2 hours**

This measure represents the percent of funeral directors who respond that the amount of time it typically takes to confirm the scheduling of an interment is less than two hours. (Burial)

**Percent of gravesites that have grades that are level and blend with adjacent grade levels**

This percentage represents the number of gravesites that are level and blend with adjacent grade levels divided by the number of gravesites assessed. (Burial)

**Percent of headstones and markers ordered by national cemeteries for which inscription data are accurate and complete**

This percentage represents the number of headstone and marker inscriptions ordered by national cemeteries for which inscription information is correctly and accurately recorded by cemetery personnel divided by the total number of inscriptions ordered. (Burial)

**Percent of headstones and markers that are undamaged and correctly inscribed**

This percentage represents the number of headstones and markers that are undamaged and correctly inscribed, divided by the number of headstones and markers ordered. (Burial)

**Percent of headstones and/or markers in national cemeteries that are at the proper height and alignment**

This percentage represents the number of headstones and markers in national cemeteries that are at the proper height and alignment divided by the total number assessed. (Burial)

**Percent of headstones, markers, and niche covers that are clean and free of debris or objectionable accumulations**

This percentage represents the number of headstones, markers, and niche covers that are clean and free of debris or objectionable accumulations divided by the total number assessed. (Burial)

**Percent of lenders who indicate that they are satisfied with the VA Loan Guaranty Program**

This measure represents the percent of VA participating lenders who indicate via survey that they are "very satisfied" or "somewhat satisfied" with the VA Loan Guaranty Program. (Loan Guaranty)

**Percent of Montgomery GI Bill participants who successfully completed an education or training program**

This draft measure will determine the proportion of Montgomery GI Bill participants who accomplished their education or training goals. (Education)

**Percent of participants employed first quarter after program exit**

This performance measure is a Common Measure under the President's Management Agenda. It measures the percentage of disabled veterans employed in the first quarter after VR&E program



exit. VA is working with the Departments of Labor, Education, and Health and Human Services to receive the first release of data in January 2008. (VR&E)

**Percent of participants still employed three quarters after program exit**

This performance measure is a Common Measure under the President's Management Agenda. It measures the percentage of disabled veterans employed in the first quarter after VR&E program exit that were still employed in the second and third quarter after program exit. VA is working with the Departments of Labor, Education, and Health and Human Services to receive the first release of data in January 2008. (VR&E)

**Percent of patients who report being seen within 20 minutes of scheduled appointments at VA health care facilities**

This measure represents the percent of patients who report in the Survey of Health Care Experiences of Patients that they were seen by the provider within 20 minutes or less of their scheduled appointment time. (Medical Care)

**Percent of pension recipients who believe that the processing of their claim reflects the courtesy, compassion, and respect due to a veteran**

This measure represents the national percentage of respondents to the C&P customer satisfaction survey who signified that the claims process was carried out in a courteous, compassionate, and respectful manner. (Includes both persons applying for and receiving pension.) (Pension)

**Percent of pension recipients who said their claim determination was very or somewhat fair**

This measure represents the national percentage of respondents to the C&P customer satisfaction survey who indicated that VA's determination of their claim was "somewhat" or "very" fair. (Includes both persons applying for and receiving pension.) (Pension)

**Percent of pension recipients who were informed of the full range of available benefits**

This measure represents the national percentage of respondents to the C&P customer satisfaction survey who indicated that VA kept those in need of such information informed of the full range of VA benefits and services available. (Includes both persons applying for and receiving pension.) (Pension)

**Percent of respondents who would recommend the national cemetery to veteran families during their time of need**

This measure represents the percent of survey respondents who agree or strongly agree that they would recommend the national cemetery to veteran families during their time of need. (Burial)

**Percent of servicemembers covered by SGLI**

This is the percentage of active duty military servicemembers who are insured by the Servicemembers' Group Life Insurance (SGLI) program. (Insurance)

**Percent of severely-injured or ill OEF/OIF servicemembers/veterans who are contacted by their assigned VA case manager within 7 calendar days of notification of transfer to the VA system as an inpatient or outpatient**

This measure represents the percentage of OIF/OEF servicemembers that have been contacted by a VA case manager within 7 days of being notified of their transfer into the VA health care system. This measure provides a way for veterans and their families to navigate VA's system of health care and financial benefits and ensures a smooth transition for wounded servicemembers into VA health facilities in a timely and efficient manner. The percentage is calculated monthly and reported regionally on a quarterly basis. This provides a monitoring system to identify process and system issues that can then be resolved in a timely manner. (Medical Care)

**Percent of space utilization as compared to overall space (owned and direct-leased)**

This measure is calculated by comparing owned and direct-leased square feet not needed to the owned and direct-leased square feet available. (Departmental Management)

**Percent of Specially Adapted Housing (SAH) grant recipients who indicate that grant-funded housing adaptations increased their independence**

This measure represents the national percentage of SAH grant recipients who indicated via survey that adaptations made to their homes increased their independence of living. (Loan Guaranty)



**Percent of tort claims decided accurately at the administrative stage**

This measure represents, at the administrative level, the percent of veterans’ tort claims decided accurately. The process aims to fairly compensate veterans who have been injured by substandard medical treatment. These veterans will not have to file law suits in federal court. Administrative settlement of meritorious claims will reduce the cost of handling tort claims against the government. (Departmental Management)

**Percent of Under Secretaries, Assistant Secretaries, and Other Key Officials who self-certify their teams “ready to deploy” to their COOP site**

The goal of this performance measure is to ensure that the highest levels of leadership within the Department know the requirements for maintaining continuity of operations and service to veterans and have plans in place and are ready to relocate to their alternate site if necessary. (Departmental Management)

**Percent of VA beneficiaries receiving financial assistance for medical expenses**

This measure represents the percent of beneficiaries whose pension benefit is increased because unreimbursed medical expenses reported reduced their countable income for VA purposes. (Pension)

**Percent of veterans in receipt of compensation whose total income exceeds that of like-circumstanced veterans**

This measure represents the percent of service-connected disabled veterans in receipt of compensation whose available income and other cash and non-cash resources exceed the total income of similarly situated nonservice-connected veterans. (Compensation)

**Percent of veterans returning from a combat zone who respond “yes completely” to survey questions regarding how well they perceive that their VA provider listened to them and if they had trust and confidence in their VA provider**

The continual assessment of patient satisfaction tells VHA what patient expectations are and what dimensions of care concern veterans the most. This enables VHA to identify our strengths and to quickly address areas where patients are less satisfied. VHA continues to be a leader in achieving a high level of patient satisfaction. (Medical Care)

**Productivity Index**

This efficiency measure determines the output generated by VBA FTE nationally and for each regional office. (Compensation and Pension)

**Progress towards development of a standard clinical practice for pressure ulcers**

Background: Clinical trials include in their construct, clear interim milestone achievements leading to the final phase or conclusion of the trial process. These milestones mark a level of achievement and provide the researchers an opportunity to assess the progress to that point in achieving the end goal and completion of the trial.

The cumulative number of milestones achieved for three clinical trials on pressure ulcers is expressed as a percentage of the total number of milestones. The long-term goal is to develop treatments or interventions that will prevent or lessen the duration and severity of pressure ulcers. (Medical Research)

**Rate of high veterans’ satisfaction ratings on services delivered**

This measure represents the percent of insurance customers who rate different aspects of insurance services in the highest two categories, based on a 5-point scale, using data from the insurance customer survey. (Insurance)

**Rating-related pension actions – average days pending**

This measure represents the average length of time (in days) that pension claims requiring a rating decision are pending. The measure is calculated by counting the number of days for all currently pending pension claims from the date each claim is received through the current reporting date. The total number of days is divided by the total number of pending claims. Includes the end products (EPs): Original Disability Pension Claims (EP180) and Reopened Pension Claims (EP120). (Pension)

**Ratio of non-mission dependent assets to total assets**

This measure is calculated by comparing the number of non-mission dependent assets to total assets. (Departmental Management)

**Ratio of operating costs per gross square foot**

This measure is calculated by dividing operating costs by owned and direct-leased square feet. Operating and maintenance costs are actual costs



based on roads and grounds maintenance, utility plant operations, rent, energy, cleaning and janitorial services, and recurring maintenance and repairs. (Departmental Management)

**Ratio of premium rates charged per \$1,000 by other organizations compared to the SGLI premium rates charged per \$1,000 by VA for similar coverage.**

This measure is calculated by comparing the premiums charged by other organizations for \$1,000 of similar coverage to the cost per \$1,000 of SGLI coverage. (Insurance)

**Ratio of premium rates charged per \$1,000 by other organizations compared to the VGLI premium rates charged per \$1,000 by VA for similar coverage.**

This measure is calculated by comparing premiums charged by other organizations for \$1,000 of similar coverage to the cost per \$1,000 of VGLI coverage. (Insurance)

**Ratio of the multiple of salary that SGLI covers versus the multiple of salary that private sector covers for the average enlisted service member**

The calculation of this measure occurs in two steps: (1) dividing \$400,000 (SGLI maximum coverage) by the average salary of the average enlisted service member, which yields the multiple of salary that SGLI covers and (2) then dividing that number by six, which is the multiple of salary that the private sector covers. (Insurance)

**Ratio of the multiple of salary that SGLI covers versus the multiple of salary that private sector covers for the average officer**

The calculation of this measure occurs in two steps: (1) dividing \$400,000 (SGLI maximum coverage) by the average salary of the average officer, which yields the multiple of salary that SGLI covers and (2) then dividing that number by six, which is the multiple of salary that the private sector covers. (Insurance)

**Serious Employment Handicap Rehabilitation Rate**

The serious employment handicap rehabilitation rate calculation is as follows: (a) the number of disabled veterans with a serious employment handicap who successfully complete VA's vocational rehabilitation program and acquire and maintain suitable employment and veterans with disabilities for which

employment is infeasible but who obtain independence in their daily living with assistance from the program divided by (b) the total number of disabled veterans with a serious employment handicap leaving the program—both those rehabilitated plus discontinued cases with a plan developed in one of three case statuses (Independent Living, Rehabilitation to Employability, or Employment Services) minus those individuals with a serious employment handicap who benefited from but left the program and have been classified under one of three "maximum rehabilitation gain" categories: (1) the veteran accepted a position incompatible with disability limitations, (2) the veteran is employable but has informed VA that he/she is not interested in seeking employment, or (3) the veteran is not employed and not employable for medical or psychological reasons. (VR&E)

**Speed of entitlement decisions in average days**

This measure represents the average number of days from the time the application is received until the veteran is notified of the entitlement decision. (VR&E)

**Statistical quality index**

This is a quality index that reflects the number of correct Loan Guaranty actions, as determined by Statistical Quality Control reviews, expressed as a percentage of total actions reviewed. (Loan Guaranty)

**Study subject accrual rate for multi-site clinical trials**

The percentage of study sites that reach 100 percent of annual targets for patient recruitment is calculated to ensure that multi-site clinical trials are completed in a reasonable amount of time. Timely completion of studies will ensure that costs are contained and that clinical benefits are not postponed. (Medical Research)

**Total annual value of joint VA/DoD procurement contracts for high-cost medical equipment and supplies**

This measure represents the dollar value of the amount of purchases made through joint procurement contracts with DoD for high-cost medical equipment and supplies. VA and DoD jointly negotiate procurement contracts to reduce costs through bulk purchasing. (Medical Care)



**Veterans satisfaction level**

This measure represents the percentage of veterans answering the Loan Guaranty customer satisfaction survey who were “very satisfied” or “somewhat satisfied” with the process of obtaining a VA home loan. (Loan Guaranty)

**Definitions of Financial and Other Terms**

**Accounts payable**

This term is defined as the money VA owes to vendors and other federal entities for products and services purchased. This is treated as a liability on the balance sheet. (Financial)

**Accounts receivable**

This term is defined as the amount of money that is owed to VA by a customer (including other federal entities) for products and services provided on credit. This is treated as a current asset on the balance sheet and includes such items as amounts due from third-party insurers for veterans’ health care and from individuals for compensation, pension, and readjustment benefit overpayments. (Financial)

**Allowance**

This term is defined as the amounts included in the President’s budget request or projections to cover possible additional proposals, such as statutory pay increases and contingencies for relatively uncontrollable programs and other requirements. As used by Congress in the concurrent resolutions on the budget, allowances represent a special functional classification designed to include amounts to cover possible requirements, such as civilian pay raises and contingencies. Allowances remain undistributed until they occur or become firm, then they are distributed to the appropriate functional classification(s). (Financial)

**Apportionment**

This term is defined as a distribution made by the Office of Management and Budget of amounts available for obligation in an appropriation or fund account. Apportionments divide amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The amounts so apportioned limit the amount of obligations that may be incurred. (Financial)

**Appropriation**

This term is defined as the specific amount of money authorized by Congress for approved work, programs, or individual projects. (Financial)

**Appropriation Authority**

This term is defined as the authority granted by Congress for the agency to spend government funds. (Financial)

**Average daily census**

The number is the average number of patients enrolled in the specified programs over the course of the year. Specified programs include Home and Community-Based Care programs (e.g., Home-Based Primary Care, Purchased Skilled Home Health Care, Spinal Cord Injury Home Health Care, Adult Day Health Care (VA and Contract), Home Hospice, Outpatient Respite, Community Residential Care, and Homemaker/Home Health Aide Services). (Medical Care)

**Balance sheet**

This term is defined as a summary of all the assets the agency owns and the liabilities owed against those assets as of a point in time (the end of the fiscal year for VA is September 30). This statement always shows two consecutive fiscal year snapshots so the reader can compare the information. There is no “owners’ equity” in a federal agency as there is in a non-government company. However, we instead report our “net position,” which is the amount of unexpended appropriation authority. (Financial)

**Budget Authority**

This term is defined as the authority provided by law to enter into obligations that will result in immediate or future outlays involving Federal Government funds, except that budget authority does not include authority to insure or guarantee the repayment of indebtedness incurred by another person or government. The basic forms of budget authority are appropriations, authority to borrow, and contract authority. Budget authority may be classified by the period of availability (1-year, multiple-year, no-year), by the timing of congressional action (current or permanent), or by the manner of determining the amount available (definite or indefinite). (Financial)

**Budgetary resources**

Budgetary resources are forms of authority given to an agency allowing it to incur obligations. Budgetary resources include new budget authority, unobligated



balances, direct spending authority, and obligation limitations. (Financial)

**CARES – Capital Asset Realignment for Enhanced Services**

CARES is the VA program designed to assess veteran health care needs in VHA Networks, identify service delivery options to meet those needs in the future, and guide the realignment and allocation of capital assets to support the delivery of health care services. (Medical Care)

**Chief Financial Officers Act of 1990**

This legislation was enacted to improve the financial management practices of the Federal Government and to ensure the production of reliable and timely financial information for use in the management and evaluation of federal programs. (Financial)

**Exchange Revenue**

Exchange revenues arise when a federal entity provides goods and services to the public or to another government entity for a price. (Financial)

**Federal Credit Reform Act of 1990**

This legislation was enacted to improve the accounting for costs of federal credit programs. (Financial)

**Federal Financial Management Improvement Act (FFMIA)**

The FFMIA requires agencies to produce timely and reliable financial statements that demonstrate their compliance with federal financial management systems requirements, federal accounting standards, and the U.S. government standard general ledger. If an agency believes its systems are not FFMIA-compliant, it must develop a remediation plan to achieve compliance within 3 years. (Financial)

**Federal Information Security Management Act of 2002 (FISMA)**

The purposes of this act are to:

- Provide a comprehensive framework for ensuring the effectiveness of information security controls over information resources that support federal operations and assets.
- Recognize the highly networked nature of the current federal computing environment and provide effective governmentwide management and oversight of the related information security risks, including coordination of information

security efforts throughout the civilian, national security, and law enforcement communities.

- Provide for development and maintenance of minimum controls required to protect federal information and information systems.
- Provide a mechanism for improved oversight of federal agency information security programs.
- Acknowledge that commercially developed information security products offer advanced, dynamic, robust, and effective information security solutions, reflecting market solutions for the protection of critical information infrastructures important to the national defense and economic security of the nation that are designed, built, and operated by the private sector.
- Recognize that the selection of specific technical hardware and software information security solutions should be left to individual agencies from among commercially developed products. (Information Security)

**Federal Information Systems Control Audit Manual (FISCAM)**

This manual describes the computer-related controls that auditors should consider when assessing the integrity, confidentiality, and availability of computerized data. It is a guide applied by GAO primarily in support of financial statement audits and is available for use by other government auditors. It is not an audit standard. (Information Security)

**Federal Managers' Financial Integrity Act (FMFIA) of 1982**

This legislation requires federal agencies to establish processes for the evaluation and improvement of financial and internal control systems in order to ensure that management control objectives are being met. (Financial)

**Franchise Fund**

VA's fund is comprised of six enterprise centers that competitively sell common administrative services and products throughout the Federal Government. The funds are deposited into the Franchise Fund. The Centers' operations are funded solely on a fee-for-service basis. Full cost recovery ensures they are self-sustaining. (Departmental Management)



**Fund Balance with the Treasury**

This term is defined as the aggregate amount of funds in VA's accounts with the Department of the Treasury for which we are authorized to make expenditures and pay liabilities. This account includes clearing account balances and the dollar equivalent of foreign currency account balances. (Financial)

**Government Management Reform Act of 1994**

This legislation was enacted to provide more effective and efficient executive branch performance in reporting financial information to Congress and committees of Congress. (Financial)

**Heritage Assets**

Heritage Assets are unique and are generally expected to be preserved indefinitely. Heritage assets may have historical or natural significance; be of cultural, educational, or artistic importance; or have significant architectural characteristics. (Financial)

**Intragovernmental assets**

These assets arise from transactions among federal entities. These assets are claims of the reporting entity against other federal entities. (Financial)

**Intragovernmental liabilities**

These liabilities are claims against the reporting entity by other federal entities. (Financial)

**Inventory**

An inventory is a tangible personal property that is (i) held for sale, including raw materials and work in process, (ii) in the process of production for sale, or (iii) to be consumed in the production of goods for sale or in the provision of services for a fee. (Financial)

**Management (or internal) controls**

This term is defined as safeguards (organization, policies, and procedures) used by agencies to reasonably ensure that (i) programs achieve their intended results; (ii) resources are used consistent with agency mission; (iii) programs and resources are protected from waste, fraud, and mismanagement; (iv) laws and regulations are followed; and (v) reliable and timely information is obtained, maintained, reported, and used for decision making. (Financial)

**Material weakness**

This term is defined as a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. (Financial)

**Memorial Service Network**

NCA's field structure is geographically organized into five Memorial Service Networks (MSNs). The national cemeteries in each MSN are supervised by the MSN Director and staff. The MSN offices are located in Philadelphia, Pennsylvania; Atlanta, Georgia; Indianapolis, Indiana; Denver, Colorado; and Oakland, California. The MSN Directors and staff provide direction, operational oversight, and engineering assistance to the cemeteries located in their geographic areas. (Burial)

**National Institute of Standards and Technology (NIST) and its Computer Security Division**

NIST is a non-regulatory federal agency within the U.S. Commerce Department's Technology Administration. NIST's mission is to promote U.S. innovation and industrial competitiveness by advancing measurement science, standards, and technology in ways that enhance economic security and improve our quality of life. The Computer Security Division is one of eight divisions within NIST's Information Technology Laboratory. The mission of the Computer Security Division is to improve information systems security. (Information Security)

**Net cost of operations**

Net cost of operations is the gross cost incurred by VA less any exchange revenue earned from its activities. The gross cost of a program consists of the full cost of the outputs produced by that program plus any non-production costs that can be assigned to the program. (Financial)

**Net position**

Net position comprises the portion of VA's appropriations represented by undelivered orders and unobligated balances (unexpended appropriations) and the net results of the reporting entity's operations since inception, plus the cumulative amount of prior period adjustments (cumulative results of operations). (Financial)



**Net program cost**

Net program cost is the difference between a program’s gross cost and its related exchange revenues. If a program does not earn any exchange revenue, there is no netting and the term used might be total program cost. (Financial)

**Notes to the Consolidated Financial Statements**

The notes provide additional disclosures that are necessary to make the financial statements more informative and not misleading. The notes are an integral part of the financial statements. (Financial)

**Obligations**

Obligations represent the amount of orders placed, contracts awarded, services received, and other transactions occurring during a given period that would require payments during the same or future period. (Financial)

**OMB Circular No. A-123**

The Office of Management and Budget (OMB) issued Circular No. A-123 to provide guidance to federal managers on improving the accountability and effectiveness of federal programs and operations by establishing, assessing, correcting, and reporting on management controls. (Financial)

**OMB Circular No. A-127**

The Office of Management and Budget (OMB) issued Circular No. A-127 to prescribe policies and standards for executive departments and agencies to follow in developing, operating, evaluating, and reporting on financial management systems. (Financial)

**OMB Circular No. A-130, Appendix III**

The Office of Management and Budget (OMB) issued Circular No. A-130, Appendix III to establish a minimum set of controls to be included in federal automated information security programs; assign federal agency responsibilities for the security of automated information; and link agency automated information security programs and agency management control systems established in accordance with OMB Circular No. A-123. (Information Security)

**Outlay**

Outlay is the amount of checks, disbursement of cash, or electronic transfer of funds made to liquidate a Federal obligation. Outlays also occur when interest on the Treasury debt held by the public

accrues and when the Government issues bonds, notes, debentures, monetary credits, or other cash-equivalent instruments in order to liquidate obligations. (Financial)

**Program evaluation**

This term is defined as an assessment, through objective measurement and systematic analysis, of the manner and extent to which federal programs achieve intended outcomes. (Departmental Management)

**Prompt Payment Act**

The Prompt Payment Final Rule (formerly OMB Circular No. A-125, "Prompt Payment") requires executive departments and agencies to pay commercial obligations within certain time periods and to pay interest penalties when payments are late. (Financial)

**Property, Plant, and Equipment**

Property, plant, and equipment consist of tangible assets, including land, that have estimated useful lives of 2 years or more, not intended for sale in the ordinary course of operations, and have been acquired or constructed with the intention of being used, or being available for use, by the reporting entity. (Financial)

**PTSD – Post-Traumatic Stress Disorder**

PTSD is an anxiety disorder that can occur following the experience or witnessing of life-threatening events, such as military combat, natural disasters, terrorist incidents, serious accidents, or violent personal assaults such as rape. People who suffer from PTSD often relive the experience through nightmares and flashbacks, have difficulty sleeping, and feel detached or estranged. These symptoms can be severe enough and last long enough to significantly impair the person’s daily life. Common PTSD stressors in veterans include war zone stress (e.g., combat and exposure to mass casualty situations), the crash of a military aircraft, or sexual assault. VA is committed to providing an integrated, comprehensive, and cost-effective continuum of care for veterans with PTSD. (Medical Care)



### **Reportable Conditions**

This term is defined as matters coming to the auditor's attention that, in the auditor's judgment, should be communicated because they represent significant deficiencies in the design or operation of internal control that could adversely affect the organization's ability to properly record, process, and summarize transactions and comply with applicable laws and regulations. (Financial)

### **Research and Development**

Research and development investments are expenses included in the calculation of net costs to support the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new and improved products and processes, with the expectation of maintaining or increasing national economic productivity capacity or yielding other future benefits. (Financial)

### **Significant Deficiency**

A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles (GAAP) such that there is more than a remote likelihood that a misstatement of the entity's financial statements, that is more than inconsequential, will not be prevented or detected. (Financial)

### **State Veterans Cemetery**

State veterans cemeteries, which complement VA's system of national cemeteries, provide burial options for eligible veterans and their family members. These cemeteries may be established by the States with the assistance of VA's State Cemetery Grants Program (SCGP). The SCGP provides grants to states of up to 100 percent of the cost of establishing, expanding, or improving state veterans cemeteries. (Burial)

### **Statement of Budgetary Resources**

This term is defined as a financial statement that provides assurance that the amounts obligated or spent did not exceed the available budget authority, obligations and outlays were for the purposes intended in the appropriations and authorizing legislation, other legal requirements pertaining to the account have been met, and the amounts are properly classified and accurately reported. (Financial)

### **Statement of Changes in Net Position**

This term is defined as a financial statement that provides the manner in which VA's net costs were financed and the resulting effect on the Department's net position. (Financial)

### **Statement of Financing**

This term is defined as a financial statement that explains how budgetary resources obligated during the period relate to the net cost of operations. It also provides information necessary to understand how the budgetary resources finance the cost of operations and affect the assets and liabilities of the Department. (Financial)

### **Statement of Net Costs**

This term is defined as a financial statement that provides information to help the reader understand the net costs of providing specific programs and activities, and the composition of and changes in these costs. (Financial)

### **Statement of Written Assurance**

A statement of written assurance is required by the Federal Managers' Financial Integrity Act. Each year, the head of each executive agency must prepare a statement that the agency's systems of internal accounting and administrative control fully comply with the requirements of the law, or that they do not comply. In the latter case, the head of the agency must provide a report that identifies (a) the material weaknesses in the agency's system of internal accounting and administrative controls and (b) the plans and schedules for correcting any such weaknesses. (Financial)

### **Status of Budgetary Resources**

This term is defined as the obligations incurred, the unobligated balances at the end of the period that remain available, and unobligated balances at the end of the period that are unavailable except to adjust or liquidate prior year obligations. (Financial)

### **Stewardship Land**

This term is defined as land not acquired for or in connection with items of general property, plant, and equipment. (Financial)



**Stewardship Property, Plant, and Equipment (PP&E)**

This term is defined as assets whose physical properties resemble those of general PP&E that are traditionally capitalized in financial statements. However, due to the nature of these assets, (1) valuation would be difficult and (2) matching costs with specific periods would not be meaningful. Stewardship PP&E consists of heritage assets, national defense PP&E, and Stewardship Land. (Financial)

**Telehealth**

This term is defined as the use of electronic communications and information technology to provide and support health care when distance separates the participants. It includes health care practitioners interacting with patients, and patients interacting with other patients. (Medical Care)

**Telemedicine**

This term is defined as the provision of care by a licensed independent health care provider who directs, diagnoses, or provides clinical treatment via electronic communications and information technology when distance separates the provider and the patient. (Medical Care)

**Unobligated Balances**

This term is defined as balances of budgetary resources that have not yet been obligated. (Financial)

**VA Domiciliary**

A VA domiciliary provides comprehensive health and social services in a VA facility for eligible veterans who are ambulatory and do not require the level of care provided in nursing homes. (Medical Care)

**VA Hospital**

A VA hospital is an institution that is owned, staffed, and operated by VA and whose primary function is to provide inpatient services. Note: Each division of an integrated medical center is counted as a separate hospital. (Medical Care)

**VA National Cemetery**

A VA national cemetery provides gravesites for the interment of deceased veterans and their eligible family members. VA's 125 national cemeteries are national shrines that are important sites for patriotic and commemorative events.

**VA Regional Office**

A VA regional office is located in each state plus Puerto Rico and the Philippines. The regional offices receive and process claims for VA benefits. (VBA)

**Veterans Integrated Service Network (VISN)**

VA's 21 VISNs are integrated networks of health care facilities that provide coordinated services to veterans to facilitate continuity through all phases of health care and to maximize the use of resources. (Medical Care)