

APPENDICES

Appendix A

ACRONYMS

A/R	Accounts Receivable	DBA	Database Administrators
ACF	Administration for Children and Families	DCIA	Debt Collection Improvement Act
ADD	Administration on Developmental Disabilities	DCFO	Deputy Chief Financial Officer
AHCPR	Agency for Health Care Policy and Research	DMERC	Durable Medical Equipment Regional Carriers
AI/AN	American Indians and Alaska Natives	DPM	Division of Payment Management
AIDS	Acquired Immuno-deficiency Syndrome	EBT	Electronic Benefits Transfer
AoA	Administration on Aging	EC	Electronic Commerce
AHRQ	Agency for Healthcare Research and Quality	EDP	Electronic Data Processing
ARC	Audit Resolution Council	EEPS	Electronic Entry Processing System
ASMB	Assistant Secretary for Management and Budget	EFT	Electronic Funds Transfers
ATSDR	Agency for Toxic Substances and Disease Registry	EPA	Environmental Protection Agency
BBA	Balanced Budget Act	FACES	Family and Child Experiences Survey
CAHPS	Consumer Assessment of Health Plans	FAIRA	Federal Activities Inventory Reform Act
CAP	Corrective Action Plan	FASA	Federal Acquisition Streamlining Act
CB	Change Control Board	FASAB	Federal Accounting Standards Advisory Board
CDC	Centers for Disease Control & Prevention	FECA	Federal Employees Compensation Act
CFO	Chief Financial Officer	FERS	Federal Employees Retirement System
CIO	Chief Information Officer	FDA	Food and Drug Administration
CIT	Center for Information Technology	FICA	Federal Insurance Contributions Act
CMIA	Cash Management Improvement Act	FFMIA	Federal Financial Management Improvement Act
CMP	Civil Monetary Penalties	FI	Fiscal Intermediary
COLA	Cost of Living Adjustment	FIB	Financial Management and Investment Board
CPA	Certified Public Accountant	FISS	Fiscal Intermediary Shared System
CPIM	Consumer Price Index Medical	FMFIA	Federal Managers Financial Integrity Act
CRADA	Cooperative Research and Development Agreement	FMS	Financial Mgt. Service
CSE	Child Support Enforcement	FORC-G	Food Outbreaks Response Coordinating Group
CSRS	Civil Service Retirement System		
DAB	Departmental Appeals Board		

FPG	Financial Policies Group	MSP	Medicare Secondary Payer
FTE	Full Time Equivalent	NDA	New Drug Application
FY	Fiscal Year	NCCAN	National Center for Complementary and Alternative Medicine
GAAP	Generally Accepted Accounting Principles		
GMRA	Government Mgt. Reform Act	NHSC	National Health Service Corp
GPD	Grants Policy Directive	NIH	National Institutes of Health
GPRA	Govt. Performance and Results Act	OCR	Office for Civil Rights
		OCSE	Office of Child Support Enforcement
HACCP	Hazard Analysis and Critical Control Point	OGC	Office of General Counsel
HCFA	Health Care Financing Administration	OIG	Office of Inspector General
HEAL	Health Education Assistance Loans	OMB	Office of Management and Budget
HHS	Department of Health and Human Services	OMS	Operating Materials and Supplies
HI	Hospital Insurance	OPEB	Other Post Employment Benefits
HIPAA	Health Insurance Portability and Accountability Act	OPDIV	Operating Division
HIV	Human Immuno-deficiency Virus	OPM	Office of Personnel Management
HRSA	Health Resources and Services Administration	ORB	Other Retirement Benefits
		ORR	Office of Refugee Resettlement
I/T/U	IHS, Tribal and Urban	OS	Office of the Secretary
IBNR	Incurred But Not Reported	OTT	Office of Technology Transfer
IC	Institute and Centers	PAR	Program Assistance Request
ICD	Institutes, Centers and Divisions	PDUFA	Prescription Drug User Fee Act
IGA	Office of Intergovernmental Affairs	PMS	Payment Management System
IGAA	Inspector General Act Amendments	PNS	Projects of National Significance
IHS	Indian Health Service	PP&E	Property, Plant and Equipment
ITMRA	Information Technology Mgmt Reform Act	PPS	Prospective Payment System
JFMIP	Joint Financial Management Improvement Program	PSC	Program Support Center
MCH	Maternal and Child Health	SAMHSA	Substance Abuse and Mental Health Services Administration
MCS	Medical Carrier System	SAS	Statement of Accounting Standards
MEPS	Medical Expenditures Panel Survey	SECA	Self Employment Contributions Act
MK	Market Based (Securities)	SES	Socioeconomic Status
MOU	Memorandum of Understanding	SCHIP	State Children's Health Insurance Program
MPARTS	Mistaken Payment and Recovery Tracking System	SFFAS	Statements of Federal Financial Accounting Standards
		SM	Stockpile Materials
		SMI	Supplementary Medical Insurance

SSA	Social Security Administration	TTRA	Travel and Transportation
STD	Sexually Transmitted Disease		Reform Act
TAGGS	Tracking Accountability in	VICP	Vaccine Injury Compensation
	Government Grants System		Program
TANF	Temporary Assistance for	Y2K	Year 2000
	Needy Families		
TROR	Treasury Report on		
	Receivables		

Appendix B

LEGISLATION

FEDERAL MANAGERS' FINANCIAL INTEGRITY ACT OF 1982

The Federal Managers' Financial Integrity Act (FMFIA) of 1982, Public Law 97-255, was signed into law September 8, 1982 to amend the Accounting and Auditing Act of 1950. It requires ongoing evaluations and reports on the adequacy of the systems of internal accounting and administrative control of each executive agency.

CHIEF FINANCIAL OFFICERS ACT OF 1990

The Chief Financial Officers (CFO) Act of 1990 focused attention on financial management improvements in the Federal Government by requiring the identification of a responsible official to adverse financial management. The law created a framework for financial organizations to focus on the integration of accounting, budget and other financial activities under one umbrella; the preparation of audited financial statements; and the integration of financial management systems. It also requires federal agencies to prepare a CFO strategic five-year plan. The Act required 14 Cabinet level Departments and ten major agencies to establish the position of a CFO who reports to the agency head.

GOVERNMENT PERFORMANCE AND RESULTS ACT OF 1993

The Government Performance and Results Act (GPRA) which is to be fully implemented beginning in FY 1999, has placed new management expectations and requirements on federal agencies by creating a framework for more effective planning, budgeting, program evaluation and fiscal accountability for Federal programs. The intent of the Act is to improve public confidence in Federal agency performance by holding agencies

accountable for achieving program results and to improve Congressional decision making by clarifying and stating program performance goals, measures and costs up front. Federal agencies are required to implement GPRA through their processes for strategic plans, annual performance plans, and annual performance reports. FY 1999 is the first year that annual performance plans are required. Actual accomplishments for FY 1999 are required to be reported in FY 2000.

GOVERNMENT MANAGEMENT REFORM ACT OF 1994

The Government Management Reform Act (GMRA) amends the CFO Act and expands requirement for audited financial statements to cover all programs. It also provides OMB with the authority to streamline statutory reporting by Federal agencies, requires the use of electronic funds transfer for payments to Federal employees and beneficiaries, and creates the Franchise Fund Pilot program for studying the concept of government enterprise.

FEDERAL ACQUISITION STREAMLINING ACT OF 1994

The Federal Acquisition Streamlining Act (FASA) of 1994 was enacted to revise and streamline the acquisition laws of the Federal government. FASA also expanded the definition of records, placed additional record retention requirements, and gave agencies statutory authority to access computer records of contractors doing business with the government.

DEBT COLLECTION IMPROVEMENT ACT OF 1996

The Debt Collection Improvement Act (DCIA) of 1996, Public Law 104-134, was signed into law April 26, 1996. The law's provisions will enhance and improve debt collection government-wide.

Key provisions of the Act are:

- Enhanced administrative offset authority, the Treasury Offset Program
- Enhanced salary offset authority
- Taxpayer Identification Numbers required
- General extension of the Debt Collection Act of 1982 authorities
- Barring delinquent debtors from obtaining Federal credit
- Reporting to credit bureaus
- Government-wide cross servicing
- Establishment of debt collection centers
- Gainsharing
- Tax refund offset program
- Contracting with private attorneys
- Administrative wage garnishment
- Debt sales by agencies.

FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT OF 1996

The Federal Financial Management Improvement Act (FFMIA) of 1996, Public Law 104-208, requires that each agency shall implement and maintain financial management systems that comply substantially with Federal financial management systems requirements, applicable Federal accounting standards, and the United States Government Standard General Ledger at the transaction level.

INFORMATION TECHNOLOGY MANAGEMENT REFORM ACT OF 1996

Information Technology Management Reform Act (ITMRA) ensures that the Federal Government investment in information technology is made and used wisely. The law was designed to increase competition, eliminate burdensome regulations, and

help the Government benefit from efficient private sector techniques.

ITMRA requires agencies to develop a formal process for maximizing the benefits of information technology acquisition, including planning, assessment, and risk management.

The Act created the statutory position of Chief Information Officer in major Federal Government agencies. It requires the Office of Management and Budget, the agencies, and the Chief Information Officers to improve information technology practices. It requires mission and program driven strategic planning for information technology. It requires senior user management guidance to ensure information technology activities align with agency plans and operations. It requires regular assessments of information technology skills inventory, skills requirements, and skills development programs. In short, the ITMRA requires the development of an effective and efficient, mission-oriented, user-oriented, results-oriented information technology practice in each and every Federal agency.

TRAVEL AND TRANSPORTATION REFORM ACT OF 1998

The Travel and Transportation Reform Act of 1998 (TTRA), required Federal employees to use Federal travel charge cards for all payment of official Government travel, to amend title 31, United States Code, to establish requirements for prepayment audits of Federal agency transportation expenses, to authorize reimbursement of Federal agency employees for taxes incurred on travel or transportation reimbursements, and to authorize test programs for the payment of Federal employee travel expenses and relocation expenses.

**FEDERAL ACTIVITIES INVENTORY
REFORM ACT OF 1998 (FAIRA)**

On October 19, 1998, the Federal Activities Inventory Reform Act of 1998 (FAIRA) was signed into law. This landmark legislation requires federal agencies to list activities eligible for privatization and to make this list available to the public. FAIRA permits prospective contractors and

other interested parties to challenge the omission of particular activities from the list. Nevertheless, although agencies are directed to review the list, FAIRA does not actually require agencies to privatize listed activities. However, the legislation directs agencies to review the activities on the list soon after the list has been made available to the public.

Appendix C

References

- 1999 Annual Report of the Board of Trustees of the Federal Hospital Insurance (HI) Trust Fund
- 1999 Annual Report of the Board of Trustees of the Federal Supplementary Medical Insurance (SMI) Trust Fund
- 1998 Data Compendium: Health Care Financing Administration
- 1999 Trends in the Well-Being of America's Children and Youth
- Administration for Children and Families FY 1999 Audited Financial Statements
- Administration on Aging FY 1999 Financial Statements
- Agency for Health Care Policy and Research FY 1999 Financial Statements
- American Customer Service Index Report, December 1999. (University of Michigan, American Society for Quality, and Arthur Anderson)
- Budgets of the United States Government - FYs 1999 to 2001
- Centers for Disease Control and Prevention Audited FY 1999 Financial Statements
- Centers for Disease Control and Prevention, National Center for Health Statistics, Health United States 1999, various data and statistics from Vital Statistics, Morbidity and Mortality Weekly Reports, and surveys
- Food and Drug Administration FY 1999 Audited Financial Statements
- Health Care Financing Administration FY 1999 Audited Financial Statements
- Health Resources and Services Administration FY 1998 Audited Financial Statements
- Healthy People 2000 Progress Reviews and Update 1998 - 1999
- HHS CFO Financial Management FY 1999 Status Report and Five Year Plan
- HHS Office of Inspector General Semiannual Reports October 1, 1998 - September 30, 1999
- Indian Health Service FY 1999 Audited Financial Statements
- National Academy of Sciences, Institute of Medicine quote on the cost of Sexually Transmitted Disease
- National Institutes of Health FY 1999 Audited Financial Statements
- Office of Management and Budget's and U.S. CFO Council's Federal Financial Management Status Report and Five Year Plan, June 1999

Program Support Center FY 1999 Audited Financial Statements

Substance Abuse and Mental Health Services Administration FY 1999 Audited Financial Statements

U.S. Census Bureau Population and Poverty history and projections

University of Michigan, FY 1999, Monitoring the Future Survey

Various Press Releases and information on HHS Web Sites

Note: Some OPDIV audited financial statements were in draft at the time the Accountability Report went to press.

Appendix D

PROGRAM INDEX

To help the reader who is interested in specific key program performance and the net cost of those programs in FY 1999, we prepared the following table. The goals refer to the strategic goals under Section I of this report. The net cost information is extracted from draft and final OPDIV FY 1999 Consolidated Statement of Net Cost. Dollars are in thousands.

OPDIV	KEY PROGRAMS OF OPDIVS	LOCATION IN REPORT SECTIONS I or II	FY 1999 NET COST OF THE PROGRAM	ADDITIONAL INFORMATION
ACF	TANF	Goal 2	\$13,718,285	
	CHILD WELFARE	Goal 2	\$ 5,663,649	
	HEAD START	Goal 2	\$ 5,091,406	
	CHILD CARE	Goal 2	\$ 3,395,139	
	CHILD SUPPORT ENFORCEMENT	Goal 2	\$ 3,122,518	
AoA	CONGREGATE MEALS	Goal 1	\$370,820	
	SUPPORTIVE SERVICES and CENTERS	Goal 4	\$315,652	Eldercare Locator
AHCPR (AHRQ)	HOME-DELIVERED MEALS	Goal 1	\$145,272	
	VULNERABLE OLDER AMERICANS	Goal 4	\$6,729	Ombudsman
	RESEARCH OUTCOMES	Goal 4	\$63,195	
CDC	MEDICAL EXPENDITURE SURVEY	Goal 5	\$29,260	
	INFECTIOUS DISEASES	Goal 1 Goal 5	\$ 962,078	STDs, HIV
	IMMUNIZATION	Goal 3	\$ 437,067	
CDC/ATSDR	ENVIRONMENTAL AND OCCUPATIONAL HEALTH	Goal 5	\$ 354,636 \$ 75,479	Environmental medical monitoring
	CHRONIC DISEASE PREVENTION	Goal 1 Goal 6	\$ 327,880	Heart Disease Tobacco
FDA	FOODS and COSMETICS	Goal 4 Goal 5	\$320,680	Non-prescription drug labels, Foodborne Illnesses
	HUMAN DRUGS	Goal 5	\$223,740	PDUFA
	BIOLOGICS	Goal 4	\$146,666	Blood Inspections
	TOBACCO	Goal 1	\$21,262	

OPDIV	KEY PROGRAMS OF OPDIVS	LOCATION IN REPORT SECTIONS I or II	FY 1999 NET COST OF THE PROGRAM	ADDITIONAL INFORMATION
HCFA	BENEFIT PAYMENTS	Goal 3 Goal 4	\$315,331	Medicare, Medicaid, HCFAC, Medicare Integrity, Immunization
HRSA	HIV/AIDS	Goal 3	\$1,204,876	
	PRIMARY HEALTH CARE	Goal 3	\$1,020,435	
	MATERNAL AND CHILD HEALTH	Goal 3	\$983,948	Including Healthy Start
	HEALTH PROFESSIONS	Goal 3 Goal 4	\$434,440	Including National Practitioners Database
IHS	CLINICAL SERVICES	Goal 3	\$1,024,339	Diabetes
	TRIBAL ACTIVITIES	Goal 3	\$102,576	
	HEALTH CARE FACILITIES CONSTRUCTION	Goal 3	\$73,546	
NIH	RESEARCH	Goal 6	\$13,463,299	
	TRAINING/CAREER DEVELOPMENT	Goal 6	\$820,831	
	FACILITIES	Goal 6	\$201,139	
PSC	HUMAN RESOURCES	Section II	\$7,510	
	FINANCIAL MANAGEMENT	Section II	(\$2,380)	
	ADMINISTRATIVE OPERATIONS	Section II	(\$2,203)	
OS	OPHS	Goal 5	\$98,892	
	OCR	Goal 4	\$19,314	
	ASMB	Section II	\$147,540	
SAMHSA	SUBSTANCE ABUSE PREVENTION AND TREATMENT	Goal 1	\$1,287,966	
	KNOWLEDGE DEVELOPMENT AND APPLICATION	Goal 1	\$516,822	
	COMMUNITY MENTAL HEALTH SERVICES	Goal 3	\$278,241	