**FACT SHEET**

**EXPENSIVE ASSIGNMENT SYSTEM (EAS)**

**EXPENSE ASSIGNMENT SYSTEM**

The Expense Assignment System (EAS) is a web-based cost allocation tool that standardizes reporting of workload, expense and manpower for the Department of Defense Military Health System (MHS). EAS is essential for implementing managed care initiatives within the Department of Defense.

The EAS automated information system is a local data repository that provides standardized reporting of financial, personnel and workload data at the medical treatment facility and dental treatment facility level. EAS serves as the primary source of cost data for various studies and for the calculation of rates for third-party collections. The EAS application allows for manual entry of data that does not originate from a source system. EAS provides greater flexibility in data entry and report generation.

**Background:**

The Expense Assignment System identifies the total cost of providing health care to TRICARE patients annually. EAS captures and reports on disposition, occupied bed days, ambulatory visits, full-time employees and expenses at the Tri-Service Health Readiness Platforms (HRP). EAS monthly processing validates data against a series of business rules relating expenses to required workload and allocated shared expenses to final operating expense accounts based on the quantity of services used by each account.

**Key Features**

- Cost data for the $100 million MHS Prospective Payment System ad per member per month calculations
- Cost per unit of service data for third party collections
- HRP’s with cost detail to evaluate managed care alternatives
- Workload and expenses for Base Realignment and Closure analysis
- Sole Source of HRP inpatient and outpatient costs for the Medicare Eligible Retiree Health Care Fund
- Costs labor hours and clinical productivity for Service Manpower studies

**Key Benefits**

- Object oriented software engineering
- Relational database and more flexibility in viewing and comparing data
- Ad hoc report writing tool
- Web-enabled technology
- Robust data validation
- Audit capabilities/tracking

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