

**State of Louisiana**  
**Department of Veterans Affairs**  
**Southwest Louisiana War Veterans Home**

**STRATEGIC PLAN**  
**FY 2008-2009 THROUGH FY 2013**

# **SOUTHWEST LOUISIANA WAR VETERANS HOME** **STRATEGIC PLAN**

**VISION:** To optimize healthcare benefits for disabled Louisiana wartime veterans through federally administered healthcare programs.

**MISSION:** To provide personalized rehabilitative and restorative healthcare to Louisiana disabled wartime veterans in a safe, clean, homelike environment focusing on enhanced healthcare and quality of life to allow each veteran to maximize their individual potential.

**PHILOSOPHY:** The Southwest Louisiana War Veterans Home represents a Louisiana commitment to its disabled wartime veterans by providing healthcare in their time of need. To employ the best qualified personnel to perform their skills; to work in a team environment where employees are encouraged to strive for excellence; to create a sense of unity among veterans, their families, employees, service organizations, and the public; to use proactive policy making and innovative action to comply with all regulatory agency regulations; and, to ensure each veteran is provided with efficient, courteous and compassionate healthcare to maximize their potential.

**GOALS:**

I. To assure operational effectiveness of the Southwest Louisiana War Veterans Home.

OBJECTIVE I.1 Maintain an average daily occupancy rate of 95% throughout one complete year by FY 2013.

STRATEGY I.1.1 Increase admissions of veterans through State Veteran Service Officers in Southwest Louisiana and VAMC Alexandria.

STRATEGY I.1.2 Communicate and market with veteran service organizations to establish a referral network.

STRATEGY I.1.3 Promote the facility by utilizing local media.

#### PERFORMANCE INDICATORS

Input:	Total days of nursing care
Output:	Average daily census
Outcome:	Nursing Care Percent Occupancy
Efficiency:	Average cost for veteran's healthcare
Quality:	Rank among nation's State veterans homes

II. To maximize cost effectiveness of the healthcare facility.

OBJECTIVE II.1 Obtain 50% of the total veteran healthcare cost with federal funding as provided by federal regulations, while limiting state costs to no more than 25% by FY 2013 .

STRATEGY II.1.1 Actively support efforts of the National Association of State Veterans Homes to increase federal per diem payment.

STRATEGY II.1.2 Accurately bill sources of revenue.

STRATEGY II.1.3 Maintain census at its highest level.

STRATEGY II.1.4 Maximize other revenue sources to offset state revenues.

STRATEGY II.1.5 Utilize no cost ancillary healthcare providers.

STRATEGY II.1.6 Encourage qualified volunteer services and donations.

PERFORMANCE INDICATORS:

Input: Average cost per veteran day  
Output: Average State cost per veteran day  
Output: Average Federal cost per veteran day  
Output: Average Self-Generated cost per veteran day  
Outcome: Percent of cost per veteran day from State revenues  
Outcome: Percent of cost per veteran day from Federal per diem payments  
Outcome: Percent of cost per veteran day from Self-Generated revenues  
Efficiency: Percent of cost per veteran day from State budgeted revenues  
Quality: Facility rank among nation's State veteran homes for comparison of cost effectiveness

APPENDIX

1. Principal Customers: The principal customers served by the Southwest Louisiana War Veterans Home are wartime veterans and their families, employees and their families, members of volunteer service organizations and the general public.
2. Principal Beneficiary: The principal beneficiary of healthcare services provided is the veteran resident of the State Veterans Home.
3. External Factors: The achievement of stated goals and objectives is dependent upon adequate funding from principal revenue sources: State General Funds, Fees and Self-Generated Funds, and Federal Funds.
4. Statutory Authorization:  
  
Act 152 of 1965 Legislature and  
Act 648 of 1968 Legislature

Amended by:

Act 294 of 1974 Legislature,  
Act 687 of 1974 Legislature,  
Act 300 of 1976 Legislature,  
Act 507 of 1981 Legislature,  
Act 285 of 1981 Legislature, and  
Section 641, Title 38, U.S. Code

5. Development: The Southwest Louisiana War Veterans Home will utilize the Strategic Planning process to identify requirements of healthcare regulations and trends to establish organizational goals and objectives.

6. Objective Beneficiaries:

Objective I.1: Louisiana wartime veterans will benefit from this objective.

Objective II.1: Veteran residents and their families, employees and their families, and the State of Louisiana will benefit from this objective.

### **Performance Indicator Documentation Sheet for Goal I**

**Program:** Southwest Louisiana War Veterans Home  
**Objective:** Maintain an average daily occupancy rate of 95% throughout one complete year by FY

<b>Indicator Name:</b>	2013
<b>Indicator LaPAS PI Code:</b>	Total Days of Nursing Care New
<b>1. Type and Level:</b>	Input (Key)
<b>2. Rationale:</b>	A valid measure of performance which calculates the cumulative number of veteran residents cared for each day
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine potential revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	This indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by performing a physical count of veteran residents on a daily basis
<b>6. Data Source, Collection, and Reporting</b>	Daily census report is reported on a daily basis to the Veterans Administration Medical Center, Alexandria for the Federal fiscal year
<b>7. Calculation Methodology</b>	Continually add total veteran resident census each day to previous days total
<b>8. Scope:</b>	Aggregated by the sum of total veteran resident population
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Fac Accounting Spec 1 for accts rec

## Performance Indicator Documentation Sheet for Goal I

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Maintain an average daily occupancy rate of 95% throughout one complete year by FY 2013
<b>Indicator Name:</b>	Average Daily Census
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Output (Key)
<b>2. Rationale:</b>	A valid measure of performance which calculates the cumulative number of veteran residents cared for each day
<b>3. Use:</b>	for performance-based budgeting purposes, this indicator will be used to determine potential revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	This indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by performing a physical count of veteran residents on a daily basis
<b>6. Data Source, Collection, and Reporting</b>	Daily census report is reported on a daily basis to the Veterans Administration Medical Center, Alexandria for the Federal fiscal year
<b>7. Calculation Methodology</b>	Add veteran residents admitted to census minus those discharged
<b>8. Scope:</b>	Aggregated by the sum of total veteran resident population
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Fac Accounting Spec 1 for Accts Rec

## Performance Indicator Documentation Sheet for Goal I

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Maintain an average daily occupancy rate of 95% throughout one complete year by FY 2013
<b>Indicator Name:</b>	Nursing Care Percent Occupancy
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Outcome (Key)
<b>2. Rationale:</b>	A valid measure of performance which calculates the utilization percentage of authorized nursing care beds
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine potential revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	This indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by performing a physical count of veteran residents on a daily basis
<b>6. Data Source, Collection, and Reporting</b>	Daily census report is reported on a daily basis for the State fiscal year
<b>7. Calculation Methodology</b>	Total average daily census divided by total facility bed authorization
<b>8. Scope:</b>	Aggregated by the sum of total veteran resident population
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Fac Accounting Spec 1 for Accts Rec

## Performance Indicator Documentation Sheet for Goal I

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Maintain an average daily occupancy rate of 95% throughout one complete year by FY 2013
<b>Indicator Name:</b>	Average cost for veteran's healthcare
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Efficiency (Key)
<b>2. Rationale:</b>	Measures amount of funding needed to care for each individual veteran resident each day
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine potential revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	This indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by determining the cost of healthcare provided to veteran residents
<b>6. Data Source, Collection, and Reporting</b>	Monthly cost report is reported to the Veterans Administration Medical Center Alexandria during the Federal fiscal year
<b>7. Calculation Methodology</b>	Total cost of operating facility divided by veteran resident days of care
<b>8. Scope:</b>	Aggregated by the sum of total veteran resident population
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal I

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Maintain an average daily occupancy rate of 95% throughout one complete year by FY 2013
<b>Indicator Name:</b>	Rank among nation's State veterans homes
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Quality (Key)
<b>2. Rationale:</b>	Compares total veteran cost per day to other State veteran homes
<b>3. Use:</b>	To effect cost efficient management in providing healthcare to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	This indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by comparing costs of facility to costs of other State veteran homes
<b>6. Data Source, Collection, and Reporting</b>	Annual cost reports from Veterans Administration for the Federal fiscal year
<b>7. Calculation Methodology</b>	Compare facility total cost of veterans care to other State veteran homes
<b>8. Scope:</b>	Aggregated by the sum of total costs for facility to the total costs of other State veteran homes
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal II

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Obtain 50% of the total veteran healthcare cost with Federal funding as provided by Federal regulations, while limiting State costs to no more than 25% by FY 2013
<b>Indicator Name:</b>	Average cost per Veteran day
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Input (Key)
<b>2. Rationale:</b>	Measures amount of funding needed to care for each individual veteran resident each day
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine potential revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	This indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by determining the cost of healthcare provided to veteran residents
<b>6. Data Source, Collection, and Reporting</b>	Monthly cost report is reported to the Veterans Administration Medical Center Alexandria during the Federal fiscal year
<b>7. Calculation Methodology</b>	Total cost of operating facility divided by veteran resident days of care
<b>8. Scope:</b>	Aggregated by the sum of total veteran resident population
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal II

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Obtain 50% of the total veteran healthcare cost with Federal funding as provided by Federal regulations, while limiting State costs to no more than 15% by FY 2013
<b>Indicator Name:</b>	Average State cost per Veteran day
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Output (Key)
<b>2. Rationale:</b>	Measures amount of State funding required to provide nursing care for veteran residents
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine potential state revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	This indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by determining the State cost of healthcare provided to veteran residents
<b>6. Data Source, Collection, and Reporting</b>	Monthly cost report is reported to the Veterans Administration Medical Center Alexandria during the Federal fiscal year
<b>7. Calculation Methodology</b>	Total cost per veteran day multiplied by % of State funding
<b>8. Scope:</b>	Aggregated by the sum of total cost of veteran residents
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal II

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Obtain 50% of the total veteran healthcare cost with Federal funding as provided by Federal regulations, while limiting State costs to no more than 15% by FY 2013
<b>Indicator Name:</b>	Average Federal cost per Veteran day
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Output (Key)
<b>2. Rationale:</b>	Measures amount of Federal funding required to provide nursing care for veteran residents
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine potential state revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	Indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by determining the Federal cost of healthcare provided to veteran residents
<b>6. Data Source, Collection, and Reporting</b>	Monthly cost report is reported to the Veterans Administration Medical Center Alexandria during the Federal fiscal year
<b>7. Calculation Methodology</b>	Total cost per veteran day multiplied by % of Federal funding
<b>8. Scope:</b>	Aggregated by the sum of total cost of veteran residents
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal II

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Obtain 50% of the total veteran healthcare cost with Federal funding as provided by Federal regulations, while limiting State costs to no more than 15% by FY 2013
<b>Indicator Name:</b>	Avg Self-Generated cost per veteran day
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Output (Key)
<b>2. Rationale:</b>	Measures amount of Self-Generated funding required to provide nursing care for veteran residents
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine potential Self-Generated revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	Indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by determining the Self-Generated cost of healthcare provided to veteran residents
<b>6. Data Source, Collection, and Reporting</b>	Monthly cost report is reported to the Veterans Administration Medical Center Alexandria during the Federal fiscal year
<b>7. Calculation Methodology</b>	Total cost per veteran day multiplied by % of Self-Generated funding
<b>8. Scope:</b>	Aggregated by the sum of total cost of veteran residents
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal II

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Obtain 50% of the total veteran healthcare cost with Federal funding as provided by Federal regulations, while limiting State costs to no more than 15% by FY 2013
<b>Indicator Name:</b>	Percent of cost per veteran day from State revenues
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Outcome (Key)
<b>2. Rationale:</b>	Measures percentage from State funding used to pay for daily nursing care for veteran residents
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine State revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	Indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by determining the State cost of healthcare provided to veteran residents
<b>6. Data Source, Collection, and Reporting</b>	Monthly cost report is reported to the Veterans Administration Medical Center Alexandria during the Federal fiscal year
<b>7. Calculation Methodology</b>	Total State funds received divided by total cost per veteran resident days times 100.
<b>8. Scope:</b>	Aggregated by the sum of total cost of veteran residents
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal II

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Obtain 50% of the total veteran healthcare cost with Federal funding as provided by Federal regulations, while limiting State costs to no more than 15% by FY 2013
<b>Indicator Name:</b>	Percent of cost per veteran day from Federal per diem payments
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Outcome (Key)
<b>2. Rationale:</b>	Measures percentage from Federal per diem used to pay for daily nursing care for veteran residents
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine Federal revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	Indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by determining the Federal cost of healthcare provided to veteran residents
<b>6. Data Source, Collection, and Reporting</b>	Monthly cost report is reported to the Veterans Administration Medical Center Alexandria during the Federal fiscal year
<b>7. Calculation Methodology</b>	Total Federal funds received divided by total cost per veteran resident days times 100.
<b>8. Scope:</b>	Aggregated by the sum of total cost of veteran residents
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal II

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Obtain 50% of the total veteran healthcare cost with Federal funding as provided by Federal regulations, while limiting State costs to no more than 15% by FY 2013
<b>Indicator Name:</b>	Percent of cost per veteran day from Self-Generated revenues
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Outcome (Key)
<b>2. Rationale:</b>	Measures percentage of funding required to provide nursing care to veteran residents derived from non-state or federal sources
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine Self-Generated revenue based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	Indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by determining Self-Generated cost of healthcare provided to veteran residents
<b>6. Data Source, Collection, and Reporting</b>	Monthly cost report is reported to the Veterans Administration Medical Center Alexandria during the Federal fiscal year
<b>7. Calculation Methodology</b>	Total Self-Generated revenues received divided by total cost per veteran day times 100
<b>8. Scope:</b>	Aggregated by the sum of total cost of veteran residents
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal II

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Obtain 50% of the total veteran healthcare cost with Federal funding as provided by Federal regulations, while limiting State costs to no more than 15% by FY 2013
<b>Indicator Name:</b>	Percent of cost per veteran day from State budgeted revenues
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Efficiency (Key)
<b>2. Rationale:</b>	Measures percentage of funding required to provide nursing care to veteran residents derived from budgeted State funds
<b>3. Use:</b>	For performance-based budgeting purposes, this indicator will be used to determine State budgeted funds based on daily services to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	Indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by determining State cost of healthcare provided to veteran residents
<b>6. Data Source, Collection, and Reporting</b>	Monthly cost report is reported to the Veterans Administration Medical Center Alexandria during the Federal fiscal year
<b>7. Calculation Methodology</b>	Total State revenues received divided by total cost per veteran day times 100
<b>8. Scope:</b>	Aggregated by the sum of total cost of veteran residents
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## Performance Indicator Documentation Sheet for Goal II

<b>Program:</b>	Southwest Louisiana War Veterans Home
<b>Objective:</b>	Obtain 50% of the total veteran healthcare cost with Federal funding as provided by Federal regulations, while limiting State costs to no more than 15% by FY 2013
<b>Indicator Name:</b>	Facility rank among nation's State veteran homes for comparison of cost effectiveness budgeted revenues
<b>Indicator LaPAS PI Code:</b>	New
<b>1. Type and Level:</b>	Quality (Key)
<b>2. Rationale:</b>	Compares total veteran cost per day to other State veteran homes
<b>3. Use:</b>	To effect cost efficient management in providing healthcare to veteran residents
<b>4. Clarity:</b>	There are no unclear terms.
<b>5. Validity, Reliability, and Accuracy</b>	Indicator has not been audited by the Office of the Legislative Auditor. Accuracy is validated by comparing costs of facility to costs of other State veteran homes
<b>6. Data Source, Collection, And Reporting</b>	Annual cost reports from Veterans Administration Medical Center Alexandria for the Federal fiscal year
<b>7. Calculation Methodology</b>	Compare facility total cost of veterans care to other State veteran homes
<b>8. Scope:</b>	Aggregated by the sum of total costs for facility to the total cost of other State veteran homes
<b>9. Caveats:</b>	None
<b>10. Responsible Person:</b>	Facility Chief Financial Officer

## STRATEGY ANALYSIS CHECKLIST

### GOAL 1

Assure operational effectiveness of the Southwest Louisiana Veterans Home

### ANALYSIS

- Cost/Benefit Analysis Conducted
- Financial or performance audit used
- Benchmarking for best management practices used
- Act 160 reports used
- Other analysis or evaluation tools used
- Impact on other strategies considered
- Stakeholders identified and involved

### AUTHORIZATION

- Authorization exists
- Authorization needed

### ORGANIZATION CAPACITY

- Needed structural or procedural changes identified
- Resource needs identified
- Strategies developed to implement needed changes or address resource needs
- Responsibility assigned

### TIME FRAME

- already ongoing
- New, startup date estimated
- Lifetime of strategy identified

### FISCAL IMPACT

- impact on operating budget
- Impact on capital outlay budget
- Means of finance identified
- Return on investment determined to be favorable

## STRATEGY ANALYSIS CHECKLIST

## **GOAL II**

Maximize cost effectiveness of the healthcare facility

### **ANALYSIS**

- Cost/Benefit Analysis Conducted
- Financial or performance audit used
- Benchmarking for best management practices used
- Act 160 reports used
- Other analysis or evaluation tools used
- Impact on other strategies considered
- Stakeholders identified and involved

### **AUTHORIZATION**

- Authorization exists
- Authorization needed

### **ORGANIZATION CAPACITY**

- Needed structural or procedural changes identified
- Resource needs identified
- Strategies developed to implement needed changes or address resource needs
- Responsibility assigned

### **TIME FRAME**

- already ongoing
- New, startup date estimated
- Lifetime of strategy identified

### **FISCAL IMPACT**

- impact on operating budget
- Impact on capital outlay budget
- Means of finance identified
- Return on investment determined to be favorable