



# APPENDIX

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# Pittsburgh VA preps Veteran for Paris Paralympics

*Pictured in the previous page: Eric McElvenny hits the track.*

A Marine Corps Veteran competed in the Paris 2024 Paralympics with a prosthetic leg maximized for power and efficiency by Pittsburgh VA.

An eight-time Iron Man runner and 2020 Tokyo Paralympics triathlete, Eric McElvenny has been a patient since October 2023. Orthotist/prosthetist Andrew Chambers has spent one day a week with McElvenny since then, tweaking his prosthesis and testing adjustments to harness maximum power and efficiency.

McElvenny, Chambers, and physical therapist John Schneider recently spent a day at a local high school athletic track, testing out the metrics of different prosthetics attachments while McElvenny ran at a set speed.

Sensors attached to each of McElvenny's feet measured power, stride length, and vertical oscillation. The team used the measurements to make tiny adjustments to the prosthetics to assess which yielded the best results. "We're looking for a percent, for little, small things," says Chambers, who flew to Paris to cheer him on.

McElvenny attended the United States Naval Academy. He has always been athletic, energetic, and resilient, traits evident from the moment he starts speaking. An inspirational speaker, McElvenny has traveled all over the country to speak at companies, schools, colleges, conferences, and sports teams, most recently to Texas. "I teach principles of resilience," he says.

On a routine patrol, McElvenny stepped on an improvised explosive device, resulting in the loss of his leg. He was transported to the Naval Medical Center in San Diego for treatment. While in bed, he made a promise to himself: he was going to run in an Ironman Triathlon. "I wanted to do something big to prove to myself that I was the same person."

McElvenny ran his first Ironman race in Kona, Hawaii, and has since competed in seven others. He says he also wants to one day compete in a Norseman race in Norway, a notoriously difficult track with over 5,000 inclining meters.

Although Paris was his second Paralympics, it was the first for his family because the COVID-19 outbreak limited spectators in Tokyo. He finished sixth in Tokyo but set a goal to return this year.

The Paris triathlon is run in six categories with each based on the athlete's physical characteristics. In McElvenny's category, amputee below the knee, he competed against 11 other athletes.

"Our goal is to provide every Veteran with the tools they need to reach their goals," says Chambers. "If that goal is to medal in the Paralympics, we are with them, 100%."

**ABBREVIATIONS AND ACRONYMS**

<b>Acronym</b>	<b>Definition</b>	<b>Acronym</b>	<b>Definition</b>
ABD	Office of Automated Benefit Delivery	DC	District of Columbia
ABLGB	Actuarial and Benefit Liability Governance Board	DEA	Survivors' and Dependents' Educational Assistance
ACL	Access Control List	Department	Department of Veterans Affairs
ADA	Antideficiency Act	DGI	Digital GI
AFR	Agency Financial Report	DoD	Department of Defense
AGA	Association of Government Accountants	DOJ	Department of Justice
AMA	Veterans Appeals Improvement and Modernization Act	DOL	Department of Labor
APG	Agency Priority Goal	DVP	Digital Veterans Platform
APP&R	Annual Performance Plan and Report	E.O.	Executive Order
ATO	Authority to Operate	eCMS	Electronic Contract Management System
BDN	Benefits Delivery Network	ERM	Enterprise Risk Management
Board	Board of Veterans' Appeals	ERP	Enterprise Resource Planning
CAATS	Centralized Automated Accounting Transaction System	ESCO	Energy Service Company
CAP	Corrective Action Plan	ESPC	Energy Saving Performance Contracts
CAVC	Court of Appeals for Veterans Claims	EUL	Enhanced-Use Lease
CCN	Community Care Network	FASAB	Federal Accounting Standards Advisory Board
CEAR	Certificate of Excellence in Accountability Reporting	FBWT	Fund Balance with Treasury
CEHRIS	Center for Enterprise Human Resources Information Services	FCA	Facility Condition Assessment
CFO	Chief Financial Officer	FECA	Federal Employees' Compensation Act
CFR	Code of Federal Regulations	FERS	Federal Employees Retirement System
CHAMPVA	Civilian Health and Medical Program of the Department of Veterans Affairs	FFMIA	Federal Financial Management Improvement Act
CIO	Chief Information Officer	FISMA	The Federal Information Security Modernization Act of 2014
CLA	CliftonLarsonAllen	FLRM	Fractional Logistics Regression Model
CLC	Community Living Center	FMBT	Financial Management Business Transformation
COBOL	Common Business Oriented Language	FMFIA	Federal Managers' Financial Integrity Act
COLA	Cost-of-Living Adjustment	FMS	Financial Management System
COVID-19	Coronavirus Disease 2019	FOCAS	Flight On-the-Job Training, Correspondence, Apprenticeship System
CPAC	Consolidated Patient Accounting Centers	FR	Financial Report
CPI-W	Consumer Price Index for Urban Wage Earner and Clerical Workers	FTE	Full-time Employee
Credit Reform Act	Federal Credit Reform Act of 1990	FY	Fiscal Year
CSC	Credit Subsidy Calculator	GAAP	Generally Accepted Accounting Principles
CSO	Commissioner's Standard Ordinary	GAO	Government Accountability Office
CSRS	Civil Service Retirement System	GEC	Geriatrics and Extended Care
CUOR	Communications, Utilities, and Other Rents		

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**ABBREVIATIONS AND ACRONYMS**

<b>Acronym</b>	<b>Definition</b>	<b>Acronym</b>	<b>Definition</b>
GPRAMA	Government Performance and Results Act Modernization Act	OMB	Office of Management and Budget
GRC	Governance, Risk and Compliance	OPEB	Postemployment Benefits Other Than Pensions
GSA	General Services Administration	OPIA	Office of Public and Intergovernmental Affairs
GTAS	Governmentwide Treasury Account Symbol Adjusted Trial Balance System	OPM	Office of Personnel Management
HR	Human Resources	ORB	Other Retirement Benefits
HRA/OSP	Office of Human Resources and Administration/Operations, Security and Preparedness	P.L.	Public Law
ICA	Internal Control Assessment	P3	Public-Private Partnerships
iFAMS	Integrated Financial and Acquisition Management System	PACT Act	Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022
IFCAP	Integrated Funds Distribution, Control Point Activity, Accounting and Procurement System	PAWS	Puppies Assisting Wounded Service Members
IGT	Intra-governmental Transactions	PCAFC	Program of Comprehensive Assistance for Family Caregivers
IPPS	Invoice Payment Processing System	PC3	Patient-Centered Community Care
IT	Information Technology	PGIB	Post-9/11 GI Bill
IUS	Internal Use Software	PIA	Privacy Impact Assessments
JV	Journal Voucher	PIIA	Payment Integrity Information Act
LGY	Loan Guaranty	PLTSS	Purchased Long Term Services and Support
LLG	Liability for Loan Guarantee	POA&M	Plan of Action and Milestones
MCCA	Medical Care Contracts and Agreements	PP&E	Property, Plant, and Equipment
MCCF	Medical Care Collections Fund	PYR	Prior Year Recovery
MD&A	Management's Discussion and Analysis	REO	Real Estate Owned
MGIB-AD	Montgomery GI Bill Active Duty	Reserve Fund	Housing Trust Reserve Fund
MinX	Management Information Exchange	RSI	Required Supplementary Information
NCA	National Cemetery Administration	ROTC	Reserve Officers' Training Corps
NSLI	National Service Life Insurance	SBR	Statement of Budgetary Resources
OA	Occupancy Agreements	SCA	Security Control Assessments
OALC	Office of Acquisition, Logistics and Construction	SCIP	Strategic Capital Investment Planning
OAWP	Office of Accountability and Whistleblower Protection	SCNP	Statement of Changes in Net Position
OBO	Office of Business Oversight	S-DVI	Service-Disabled Veterans Insurance
OCLA	Office of Congressional and Legislative Affairs	SFFAS	Statement of Federal Financial Accounting Standards
OEI	Office of Enterprise Integration	SGLI	Servicemembers' Group Life Insurance
OFM	Office of Financial Management	SNC	Statement of Net Cost
OGC	Office of General Counsel	SOA	Society of Actuaries
OIG	Office of Inspector General	SSA	Social Security Administration
OIT	Office of Information and Technology	TAP	Transition Assistance Program
OKR	Objectives and Key Results	TEF	Cost of War Toxic Exposures Fund
OM	Office of Management	TFM	Treasury Financial Manual
		TPA	Third-party Administrators
		Treasury	U.S. Department of Treasury

<b>Acronym</b>	<b>Definition</b>
TSGLI	Traumatic Servicemembers' Group Life Insurance
U.S.	United States
U.S.C.	United States Code
UDO	Undelivered Orders
UESC	Utility Energy Service Contracts
USGLI	United States Government Life Insurance
USSGL	U.S. Standard General Ledger
VA	Department of Veterans Affairs
VACC	VA Community Care
VALife	Veterans Affairs Life Insurance
VAMC	VA Medical Center
VASP	Veterans Affairs Servicing Purchase
VBA	Veterans Benefits Administration
VBM	Valuation Basic Male
VBMS	Veterans Benefits Management System

<b>Acronym</b>	<b>Definition</b>
VCS	Veterans Canteen Service
VDM	Variable Default Model
VEAC	Veterans Experience Action Center
VEO	Veterans Experience Office
VETSNET	The Veterans Services Network
VGLI	Veterans' Group Life Insurance
VHA	Veterans Health Administration
VISN	Veterans Integrated Service Network
VistA	Veterans Information System and Technology Architecture
VLM	Veterans Legacy Memorial
VMLI	Veterans' Mortgage Life Insurance
VR&E	Veteran Readiness and Employment
VRI	Veterans Reopened Insurance
VSLI	Veterans Special Life Insurance
WIP	Work-in-Process



VA'S COMPENSATION BENEFITS LIABILITY

**Understanding a Complex Balance**

VA's largest accounting balance is the disability compensation benefits liability at \$7.2 trillion. This unfunded liability represents VA's projected future costs to fund compensation payments over the next 100 years. Although the liability is unfunded, VA's obligation for compensation payments is probable because of existing laws and a well-established practice of caring for America's Veterans. It is also measurable through actuarial methods and sufficient historical data on Veterans. VA funds the current year costs of compensation through its annual appropriations.

The compensation benefits liability is an actuarial estimate calculated as the present value of projected benefit payments to the following beneficiary types:

**Current Benefit Recipients**



Veterans and survivors currently receiving benefit payments.

**Future Benefit Recipients**



Current Veterans – those who are expected to begin receiving benefit payments in the future (and their survivors).



Future Veterans – an estimate of active-duty Service members who have gained eligibility as of the valuation date\* and will become future beneficiaries (and their survivors).

\*The valuation date represents VA's fiscal year-end, which is September 30.

**Technical Terms to Know**

**Liability\*** A probable future outflow or other sacrifice of resources as a result of past transactions or events. A liability must meet two conditions:

- Probable – more likely than not to occur; and
- Measurable – reasonably estimable.

**Actuarial** Relating to the practice of applying probability and statistics to develop estimates for matters that involve uncertainty. Actuarial estimates generally satisfy the liability condition related to measurability.

\* Per FASAB SFFAS No. 5, *Accounting for Liabilities of the Federal Government*



**DID YOU KNOW?**

VA issued American Civil War era benefits payments as recently as 2020 when the last beneficiary passed away, 155 years after the end of the war. The beneficiary was the daughter of a soldier who fought first for the Confederacy and later for the Union during his service in the Civil War.

To fully understand the magnitude of the compensation liability balance, it is also important to understand the potential length of time for which VA makes compensation benefit payments attributed to each conflict. Derived from [VA's Annual Benefits Report](#), the following table presents the total number of Veterans and beneficiaries by conflict who received compensation benefits as of September 30, 2023. The FY 2024 Annual Benefits Report is expected to be available in February 2025.

Since compensation benefits begin for a Veteran and continue through their survivors, the benefit projection period is 100 years to capture all significant liabilities for each benefit recipient. In FY 2023, about 6.2 million Veterans and Veteran's survivors received Disability Compensation payments. Through actuarial methods, future beneficiaries are projected based on existing demographic data maintained by VA and other Federal entities such as the Department of Defense.

**Compensation Benefit Recipients as of September 30, 2023**

Conflict	Veterans	Surviving spouse, children or parents
<b>Wars of the 1800s*</b>	-	2
<b>World War I</b> 1917 - 1918	-	67
<b>World War II</b> 1941 - 1946	11,448	22,817
<b>Korean Conflict</b> 1950 - 1955	59,092	25,769
<b>Vietnam Era</b> 1961 - 1975	1,385,131	348,523
<b>Gulf War Era</b> 1990 - Present	3,374,670	52,599
<b>Peacetime (Other)</b>	831,932	47,398
<b>Total</b>	<b>5,662,273</b>	<b>497,175</b>

\*Wars of the 1800s include the Spanish-American War and the Mexican Border Period.

## COMPUTATION INPUTS

When computing the liability, VA actuaries make assumptions about the future. These assumptions and other inputs work together to provide a reasonable estimate of the future compensation payable. There are three primary classifications of actuarial assumptions: economic, demographic, and regulatory, described as follows.



**ECONOMIC ASSUMPTIONS** include rate adjustments that are impacted by economic conditions. Rates are updated annually and derived from national averages.

- **Discount Rate** – The discount rate converts future years' benefit payments (nominal) to a current year basis as of the financial statement date. The discount rate has an inverse relationship to the actuarial liability. For example, the higher the discount rate, the lower the actuarial liability, all other things being equal.
- **COLA Rate** – The COLA is derived from the amount of money required to maintain a standard of living (for example, housing, food, clothing, utilities, taxes, and health care). COLA is generally derived from changes in the previous year's consumer price index, which measures the overall price change in goods and services over time. COLA is factored into the actuarial liability so that payments for Disability Compensation keep pace with inflation.



**DEMOGRAPHIC ASSUMPTIONS** include population data and experience rates related to beneficiaries currently receiving or expected to receive compensation. The data is updated annually or as needed based on experience. Examples include:

- **Total Beneficiary Counts** – The number of Veterans and dependents receiving payments, including projected future enrollees.
- **Disability Ratings** – Ratings assigned based on the expected severity of a Veteran's service-connected disability. The higher the disability rating, the higher the compensation payment.
- **Mortality Rates** – Projections are generally based on life expectancies of beneficiaries collecting compensation payments.
- **Benefit Termination Rate** – The rate at which benefits are terminated for reasons other than mortality.



**REGULATORY ASSUMPTION** examples include administrative, judicial, or legislative changes that result in changes to compensation benefit eligibility and amount. Internal VA policies, court rulings and new laws all play a role in the compensation benefits liability estimate.

For example, these changes may result in an expansion of the total number of presumptive conditions. A service-connected presumptive condition is a disability that VA presumes was caused by military service. If a presumptive condition is diagnosed in a Veteran, they can be awarded Disability Compensation benefits.

### Regulatory Impact

In 2019, the Blue Water Vietnam Veterans Act granted Disability Compensation for presumptive diseases that resulted from exposure to Agent Orange to the nearly 90,000 Veterans who served offshore during the Vietnam War. As a result of the legislation, VA recognized an approximate \$43.3 billion increase to the compensation liability in FY 2020.

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VA ONLINE

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[Burial and Memorial Benefits for Veterans](#)

[Center for Faith-based and Neighborhood Partnerships](#)

[Clinical Training Opportunities and Education Affiliates](#)

[Dependency and Indemnity Compensation](#)

[Dependent and Survivor Benefits](#)

[Disability Compensation for Veterans](#)

[eBenefits](#)

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**Veterans Benefits Administration**

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**Office of Management**

Office of Finance

Office of Business Oversight

Office of Asset Enterprise Management

Office of Financial Management Business Transformation Service

**Office of Congressional and Legislative Affairs**

**Office of Enterprise Integration**

**Office of Human Resources and Administration/  
Operations, Security and Preparedness**

**Office of Information and Technology**

**Office of Public and Intergovernmental Affairs**

**Office of Acquisition, Logistics and Construction**

**Board of Veterans' Appeals**

**Office of General Counsel**

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Veterans Day traditional wreath-laying at the Tomb of the Unknown Soldier at Arlington National Cemetery on November 11, 2023.

**VA**



U.S. Department  
of Veterans Affairs

[www.va.gov](http://www.va.gov)