APPENDIX

Abbreviations and Acronyms.....152

VA Online.....155

Acknowledgements.....156

80th Anniversary of D-Day Landings Commemorated in Normandy

September 6, 2024, was the 80th anniversary of the D-Day landings that turned the tide of World War II. It was commemorated on France's Normandy coast with events remembering, celebrating, and honoring the thousands of American and allied service members whose enormous sacrifices liberated Europe. Though fewer World War II Veterans are still living, willing, and able to travel to France, many came to join world leaders in an extraordinary show of enduring North Atlantic Treaty Organization (NATO) unity. With World War II military encampments, demonstrations, air shows, and ceremonial flyovers, the numerous commemorations drew thousands of visitors, truckloads of international press, and celebrity guests. Convoys transported reenactors and history enthusiasts in loaded down World War II - era allied and axis armored vehicles, jeeps, trucks, and motorcycles. Military ambulances driven by jubilant medical corps-garbed men and women; their sirens screeched incessantly. 1930s vintage cars displaying Free-France and resistance flags, filled with civilians in 1940s dress, drove through parking lots packed with privately or club-owned World War II vehicle collections.

American Veterans, their families, and tourists came in on buses. Service members from the States and American bases in Europe, and allied service members from around the globe, took part in many of the ceremonies, adding a sense of military strength, pomp, and alliance to the sandy, sunbaked proceedings. With the history of their homeland, Normans are used to this kind of invasion. Many residents are ardently pro-American and fly U.S. flags year-round. Welcoming back returning American heroes and friends, hundreds more U.S. flags are flying over these weeks in appreciation for service and sacrifice. French schoolchildren are taught their history, and residents have reached out to Americans who lost family members on their beach. The sky droned with C-47s/DC-3s filled with tourists and journalists, flying respectfully over the beaches, villages, and cemeteries. A lone P-51 Mustang and then a Spitfire, a formation of Piper Cubs, were all here to honor the anniversary. Huge NATO C-130s streamed past sites throughout the week, rehearsing for the flyovers with which nearly every major ceremony began, or ended. Helicopters constantly buzzed the area, and folks residing on Omaha Beach would run out to wave if they thought any might be Marine One. On the horizon, a few miles off Omaha Beach, lies anchored a French helicopter assault ship stationed for security and to provide a landing exhibit of NATO capabilities.

D-Day anniversary events included a ceremony commemorating the sacrifices of Native American soldiers during World War II, held at the Charles Shay Indian Memorial on Omaha Beach in the village of Saint Laurent-sur-Mer, France. Along with a wreath laying, there was a Native American blessing ceremony, a Native American prayer, and a water ceremony held on Omaha Beach, where 19-year-old Charles Shay came ashore as a combat medic on September 6, 1944. The memorial plaque reads, "About 175 American Indians invaded Omaha Beach. Some were medics, others fought as seamen, scouts, snipers, radio operators, machine gun, artillery gunners, combat engineers, or observers. A member of the Penobscot Indian nation 19-year-old private Shay, also known as 'Little Muskrat,' was a combat medic from Indian Island, Maine. Soon after dawn he came ashore near here as a member of an assault platoon. Repeatedly plunging into the treacherous sea, he carried critically wounded comrades to safety, under heavy fire. For his unselfish heroism on this beach, he was awarded the Silver Star and he continued to save the wounded until the war ended."

ABBREVIATIONS AND ACRONYMS

Acronym	Definition
ALGB	Actuarial Liability Governance Board
ACL	Access Control List
ADA	Antideficiency Act
ADP	Average Days Pending
AFR	Agency Financial Report
AGA	Association of Government Accountants
AMA	Veterans Appeals Improvement and Modernization Act
APP&R	Annual Performance Plan and Report
AR	Accounts Receivable
ARDC	AR Data Collector
ATO	Authority to Operate
BDN	Benefits Delivery Network
BFS	Bureau of the Fiscal Service
Board	Board of Veterans' Appeals
BT	Beneficiary Travel
CAATS	Centralized Automated Accounting Transaction System
CAI	Capital Asset Inventory
CAP	Corrective Action Plan
CCN	Community Care Network
CEAR	Certificate of Excellence in Accountability Reporting
CFO	Chief Financial Officer
CHAMPVA	Civilian Health and Medical Program of the Department of Veterans Affairs
CIO	Chief Information Officer
CHAMPVA	Civilian Health and Medical Program of the Department of Veterans Affairs
CLC	Community Living Center
COBOL	Common Business Oriented Language
COLA	Cost-of-Living Adjustment
COVID-19	Coronavirus Disease 2019
CPAC	Consolidated Patient Accounting Centers
CPI-W	Consumer Price Index for Urban Wage Earner and Clerical Workers
Credit Reform Act	Federal Credit Reform Act of 1990
CSC	Credit Subsidy Calculator
CSO	Commissioner's Standard Ordinary
CSRS	Civil Service Retirement System
CUEC	Complementary User Entity Controls

Acronym	Definition
DC	District of Columbia
DEA	Survivors' and Dependents' Educational Assistance
Department	Department of Veterans Affairs
DFAS	Defense Finance and Accounting Service
DGI	Digital GI
DoD	Department of Defense
DOJ	Department of Justice
DOL	Department of Labor
eCMS	Electronic Contract Management System
EHR	Federal Electronic Health Record
EHRM	Electronic Health Record Modernization
eMPWR	Enterprise Management of Payment Workflow and Reporting
EPMO	Enterprise Program Management Office
ERM	Enterprise Risk Management
ESCB	Enterprise Secure Configuration Baselines
ESCO	Energy Service Company
ESPC	Energy Saving Performance Contracts
EUL	Enhanced-Use Lease
FASAB	Federal Accounting Standards Advisory Board
FBWT	Fund Balance with Treasury
FCA	Facility Condition Assessment
FCRA	Federal Credit Reform Act of 1990
FECA	Federal Employees' Compensation Act
FERS	Federal Employees Retirement System
FFB	Federal Financing Bank
FFMIA	Federal Financial Management Improvement Act
FIBB	Federal Investments and Borrowings Branch
FISMA	The Federal Information Security Modernization Act of 2014
FLRM	Fractional Logistics Regression Model
FMBT	Financial Management Business Transformation
FMBTS	Financial Management Business Transformation Service

APPENDIX
ABBREVIATIONS AND ACRONYMS

Acronym	*Definition*
FMFIA	Federal Managers' Financial Integrity Act
FMS	Financial Management System
FMWT	Fund Balance With Treasury
FOCAS	Flight On-the-Job Training, Correspondence, Apprenticeship System
FR	Financial Report
FSC	Financial Services Center
FTE	Full-time Employee
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted in the United States of America
GAO	Government Accountability Office
GEC	Geriatrics and Extended Care
GL	General Ledger
GPRAMA	Government Performance and Results Act Modernization Act
GRC	Governance, Risk and Compliance
GSA	General Services Administration
GSS	General Support Systems
HR	Human Resources
HRA/OSP	Office of Human Resources and Administration/Operations, Security and Preparedness
ICA	Internal Control Assessment
iFAMS	Integrated Financial and Acquisition Management System
IFCAP	Integrated Funds Distribution, Control Point Activity, Accounting and Procurement System
IGL	Insurance General Ledge
IGT	Intra-governmental Transactions
IPA	Independent Public Accountants
IPPS	Invoice Payment Processing System
ISA	The Interconnection Security Agreement
ISO	Information System Owners
IT	Information Technology
IUS	Internal Use Software
IUSD	IUS in development
JV	Journal Voucher
Kearney	Kearney & Company, P.C.
LGY	Loan Guaranty
LLG	Liability for Loan Guarantee
LTR	Loan-to-Value ratio
MCCA	Medical Care Contracts and Agreements
MCCF	Medical Care Collections Fund
MD&A	Management's Discussion and Analysis
MGIB-AD	Montgomery GI Bill - Active Duty
MinX	Management Information Exchange
MLB	Major League Baseball
MOU	Memorandum of Understanding
NATO	North Atlantic Treaty Organization
NCA	National Cemetery Administration
NFR	Notices of Findings and Recommendations
NSC	Non-Service Connected
NSLI	National Service Life Insurance
NVSSC	National Veterans Summer Sports Clinic
OA	Occupancy Agreements
OALC	Office of Acquisition, Logistics, and Construction
OBO	Office of Business Oversight
OCLA	Office of Congressional and Legislative Affairs
OEI	Office of Enterprise Integration
OFM	Office of Financial Management
OGC	Office of General Counsel
OHERM	Office of Electronic Health Record Modernization
OIG	Office of Inspector General
OIT	Office of Information and Technology
OM	Office of Management
OMB	Office of Management and Budget
OPEB	Postemployment Benefits Other Than Pensions
OPIA	Office of Public and Intergovernmental Affairs
OPM	Office of Personnel Management
ORB	Other Retirement Benefits
P.L.	Public Law
P3	Public-Private Partnerships
PACT Act	Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022
PGIB	Post-9/11 GI Bill
PIA	Privacy Impact Assessments
PIIA	Payment Integrity Information Act

Acronym	Definition
PLTSS	Purchased Long Term Services and Support
POA&M	Plan of Action and Milestones
PP&E	Property, Plant, and Equipment
PYR	Prior Year Recovery
RAC	Recovery Audit Contractor
REO	Real Estate Owned
Reserve Fund	Housing Trust Reserve Fund
RSI	Required Supplementary Information
SBR	Statement of Budgetary Resources
SCA	Security Control Assessments
SCNP	Statement of Changes in Net Position
S-DVI	Service-Disabled Veterans Insurance
SFFAS	Statement of Federal Financial Accounting Standards
SGLI	Servicemembers' Group Life Insurance
SM	Supplies and Materials
SNC	Statement of Net Cost
SOA	Society of Actuaries
SOC	System and Organization Controls
SP	Special Publication
SSA	Social Security Administration
SSAE	Statement on Standards for Attestation Engagement
TAP	Transition Assistance Program
TB	Trial Balance
TEF	Cost of War Toxic Exposures Fund
TFM	Treasury Financial Manual
TPA	Third-party Administrators
Treasury	U.S. Department of Treasury
TSGLI	Traumatic Servicemembers' Group Life Insurance

Acronym	Definition
U.S.	United States
U.S.C.	United States Code
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
VCS	Veterans Canteen Service
VEO	Veterans Experience Office
VGLI	Veterans' Group Life Insurance
VHA	Veterans Health Administration
VISN	Veterans Integrated Service Network
VistA	Veterans Information System and Technology Architecture
VLM	Veterans Law Judge
VMLI	Veterans' Mortgage Life Insurance
VO	Veteran Object
VR&E	Veteran Readiness and Employment
VRI	Veterans Reopened Insurance
VRM	Vendor Resource Management
VSLI	Veterans Special Life Insurance
VSS	Veteran Self-Scheduling
WIP	Work-in-Process

VA ONLINE

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

Educational and Vocational Counseling

Employment

Energy Management Program Service

Freedom of Information Act

Health Care in VA

Health Promotion and Disease Prevention

Home Loans

Homeless Programs

Human Resources and Administration/Operations, Security and Preparedness

Infertility

Insurance for Service members and Veterans

Intimate Partner Violence Support

Medical Research in VA

Minority Veterans

Office of Rural Health

Opportunities for Veteran-Owned Small Businesses

PACT Act and Your Care

Pension Information for Veterans and Survivors

Privacy Policy Information

Public Health

Recently Published VA Regulations

Reports, Surveys, or Statistics Regarding the Veteran Population

Sexually Transmitted Infection Prevention / Treatment

Substance Use/Alcohol Treatment

Survivors Assistance

Tobacco Cessation Resources

VA Benefits

VA Directives and Handbooks

VA Transition Assistance Program

VA's AFR Submission and Strategic Plans

VA's Budget Submission

VA's Home Page

VA's Social Media Sites

Veteran Readiness and Employment

Virtual Mental Health Care

Vow to Hire Heroes

Whole Health

Women Veterans

ACKNOWLEDGMENTS

This report was produced through the tireless dedication of VA staff. We would like to offer our sincerest gratitude and acknowledgment to the participating offices and organizations. In particular, we would like to recognize the following for their contributions:

Office of the Secretary

Executive Secretariat

Veterans Health Administration

Veterans Benefits Administration

National Cemetery Administration

Office of Management

Office of Finance

Office of Business Oversight

Office of Actuarial Services

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

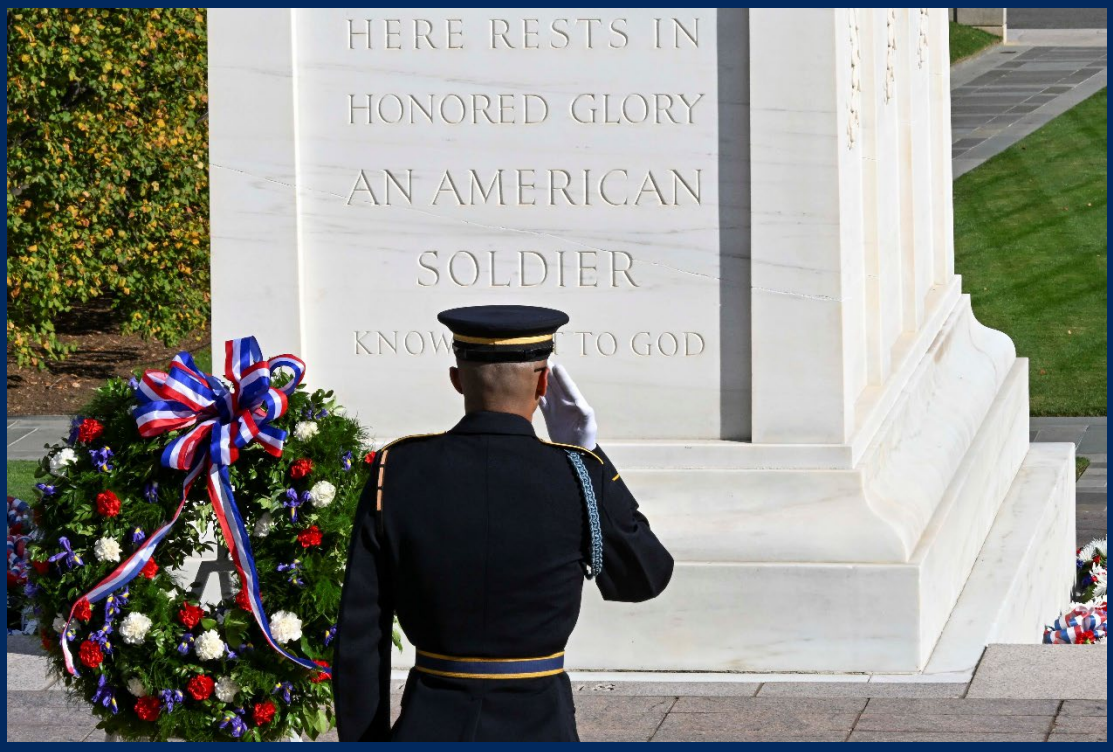
Office of Public and Intergovernmental Affairs

Office of Acquisition, Logistics, and Construction

Board of Veterans' Appeals

Office of General Counsel

In addition, we express our appreciation to the Office of Inspector General and Kearney & Company for their dedication in our mutual pursuit of financial excellence. We also thank the AGA for their valuable feedback on the AFR during the annual CEAR review process.



Veterans Day traditional wreath-laying at the Tomb of the Unknown Soldier at Arlington National Cemetery on November 11, 2024.

VA | U.S. Department of Veterans Affairs