APPENDIX

IN THIS SECTION

01 Abbreviations and Acronyms 145

ABBREVIATIONS AND ACRONYMS

Acronym	*Definition*
ADP	Average Days Pending
AFR	Agency Financial Report
AI	Artificial Intelligence
APP&R	Annual Performance Plan and Report
AR	Accounts Receivable
ARDC	AR Data Collector
Board	Board of Veterans' Appeals
BT	Beneficiary Travel
CAP	Corrective Action Plan
CBOC	Community-Based Outpatient Clinic
CCN	Community Care Network
CFO	Chief Financial Officer
CIO	Chief Information Officer
COLA	Cost-of-Living Adjustment
CPAC	Consolidated Patient Accounting Centers
CPI-W	Consumer Price Index for Urban Wage Earner and Clerical Workers
CSO	Commissioner's Standard Ordinary
CSRS	Civil Service Retirement System
CUEC	Complementary User Entity Controls
DC	District of Columbia
DEA	Survivors' and Dependents' Educational Assistance
Department	Department of Veterans Affairs
DM&R	Deferred Maintenance and Repairs
DNP	Do Not Pay
DOJ	Department of Justice
DOL	Department of Labor
DoW	Department of War
eCMS	Electronic Contract Management System
EHR	Electronic Health Record
EHRM	Electronic Health Record Modernization
eMPWR	Enterprise Management of Payment Workflow and Reporting
ERM	Enterprise Risk Management
ESCO	Energy Service Company
ESPC	Energy Saving Performance Contracts
EUL	Enhanced-Use Lease
FASAB	Federal Accounting Standards Advisory Board

Acronym	*Definition*
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
FMBT	Financial Management Business Transformation
FMFIA	Federal Managers' Financial Integrity Act
FMS	Financial Management System
FR	Financial Report
FSGLI	Family Servicemembers' Group Life Insurance Program
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAO	Government Accountability Office
GL	General Ledger
GRC	Governance, Risk and Compliance
GSA	General Services Administration
GSS	General Support Systems
iFAMS	Integrated Financial and Acquisition Management System
IGL	Insurance General Ledger
IPA	Independent Public Accountants
ISO	Information System Owners
IT	Information Technology
IUS	Internal Use Software
JV	Journal Voucher
Kearney	Kearney & Company, P.C.
MCCA	Medical Care Contracts and Agreements
MCCF	Medical Care Collections Fund
MGIB-AD	Montgomery GI Bill - Active Duty
MinX	Management Information Exchange
NCA	National Cemetery Administration
NFR	Notices of Findings and Recommendations
NHPA	National Historic Preservation Act

Acronym	*Definition*
NIST	National Institute of Standards and Technology
NRM	Non-Recurring Maintenance
NSC	Non-Service Connected
NSLI	National Service Life Insurance
OA	Occupancy Agreements
OBO	Office of Business Oversight
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
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
PC(s)	Partial Claim/s
PGIB	Post-9/11 GI Bill
PIIA	Payment Integrity Information Act
PLTSS	Purchased Long-Term Services and Supports
PP&E	Property, Plant, and Equipment
PV	Payment Verification
REO	Real Estate Owned
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
SNC	Statement of Net Cost
SOA	Society of Actuaries
SOC	System and Organization Controls
SOP	Standard Operating Procedures
SP	Special Publication
SSA	Social Security Administration
SSAE	Statement on Standards for Attestation Engagement
TB	Trial Balance
TEF	Cost of War Toxic Exposures Fund
TFM	Treasury Financial Manual
TPA	Third-party Administrators
TPP	Third-party Payers
Treasury	U.S. Department of the Treasury
TSGLI	Traumatic Servicemembers' Group Life Insurance
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
VCS	Veterans Canteen Service
VGLI	Veterans' Group Life Insurance
VHA	Veterans Health Administration
VISN	Veterans Integrated Service Network
VistA	Veterans Information System and Technology Architecture
VMLI	Veterans' Mortgage Life Insurance
VR&E	Veteran Readiness and Employment
VRI	Veterans Reopened Insurance
VSLI	Veterans Special Life Insurance
WHISE	Women's Health Innovation and Staffing Enhancement
WH-PCP	Women's Health Primary Care Provider(s)
WIP	Work-in-Process



A Joint Service Color Guard marches past the fountains at the National World War II Memorial on Veterans Day.

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