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42nd National Veterans Wheelchair Games Swing into Action

Pictured in the previous page: A Veteran participating in the National Veterans Wheelchair Games riding a bike on the track.

July 4-9, 2023, the 42nd National Veterans Wheelchair Games (NVWG) was held in Portland, Oregon. Presented by the Department of Veterans Affairs and Paralyzed Veterans of America, the competitions brought together nearly 400 Veteran athletes from the USA and Great Britain participating in over 25 events and fitness exhibitions. Over 1,400 volunteers and 28 sponsors answered the call in support of the 6-day event, with uncounted dozens of VA employees working double-duty.

The NVWG are open to all Veterans with spinal cord injuries, amputations, multiple sclerosis or other central neurological conditions who require a wheelchair for athletic competition. Every year, hundreds of American heroes from World War II, the Korean War, the Vietnam War, the Gulf War and the post-9/11 era compete in this celebration of courage and friendship. The event demonstrates the unstoppable character of Veterans and seeks to foster wider respect for all people with disabilities.

More than 20 Wheelchair Games events including:

- Adaptive e-sports
- Adaptive fitness
- Air pistol and rifle
- Archery
- Basketball
- Boccia
- Bowling
- Cycling
- Disc golf
- Field events
- Nine-ball
- Pickleball
- Power soccer
- Wheelchair rugby
- Slalom
- Softball
- Swimming
- Table tennis

ABBREVIATIONS AND ACRONYMS

Acronym	Definition	Acronym	Definition
ABD	Office of Automated Benefit Delivery	DEA	Survivors' and Dependents' Educational Assistance
ABLGB	Actuarial and Benefit Liability Governance Board	DGI	Digital GI
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
AIAN	American Indian and Alaska Native	DOL	Department of Labor
APG	Agency Priority Goal	E.O.	Executive Order
APP&R	Annual Performance Plan and Report	eCMS	Electronic Contract Management System
ARP Act	American Rescue Plan Act	EHRM	Electronic Health Record Management
ATO	Authority to Operate	ERM	Enterprise Risk Management
BDN	Benefits Delivery Network	ERP	Enterprise Resource Planning
Board	Board of Veterans' Appeals	ESCO	Energy Service Company
CAATS	Centralized Automated Accounting Transaction System	ESPC	Energy Saving Performance Contracts
CAP	Corrective Action Plan	EUL	Enhanced-Use Lease
CARES Act	Coronavirus Aid, Relief and Economic Securities Act	Families First Act	Families First Coronavirus Response Act
CAVC	Court of Appeals for Veterans Claims	FASAB	Federal Accounting Standards Advisory Board
CCN	Community Care Network	FBWT	Fund Balance with Treasury
CEAR	Certificate of Excellence in Accountability Reporting	FCA	Facility Condition Assessment
CEHRIS	Center for Enterprise Human Resources Information Services	FECA	Federal Employees' Compensation Act
CFO	Chief Financial Officer	FERS	Federal Employees Retirement System
CFR	Code of Federal Regulations	FEVB	Federal Employee and Veterans' Benefits
CIO	Chief Information Officer	FFMIA	Federal Financial Management Improvement Act
CLA	CliftonLarsonAllen	FISMA	The Federal Information Security Modernization Act of 2014
CLC	Community Living Center	FLRM	Fractional Logistics Regression Model
COBOL	Common Business Oriented Language	FMBT	Financial Management Business Transformation
COLA	Cost-of-Living Adjustment	FMFIA	Federal Managers' Financial Integrity Act
COVID-19	Coronavirus Disease 2019	FMS	Financial Management System
CPAC	Consolidated Patient Accounting Centers	FOCAS	Flight On-the-Job Training, Correspondence, Apprenticeship System
CPI-W	Consumer Price Index for Urban Wage Earner and Clerical Workers	FR	Financial Report
Credit Reform Act	Federal Credit Reform Act of 1990	FTE	Full-time Employee
CSC	Credit Subsidy Calculator	FY	Fiscal Year
CSO	Commissioner's Standard Ordinary		
CSRS	Civil Service Retirement System		
DC	District of Columbia		

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ABBREVIATIONS AND ACRONYMS

Acronym	Definition	Acronym	Definition
GAAP	Generally Accepted Accounting Principles	OAWP	Office of Accountability and Whistleblower Protection
GAO	Government Accountability Office	OBO	Office of Business Oversight
GEC	Geriatrics and Extended Care	OCLA	Office of Congressional and Legislative Affairs
GPRAMA	Government Performance and Results Act Modernization Act	OEI	Office of Enterprise Integration
GRC	Governance, Risk and Compliance	OFM	Office of Financial Management
GSA	General Services Administration	OGC	Office of General Counsel
GTAS	Governmentwide Treasury Account Symbol Adjusted Trial Balance System	OIG	Office of Inspector General
HR	Human Resources	OIT	Office of Information and Technology
HRA/OSP	Office of Human Resources and Administration/Operations, Security and Preparedness	OKR	Objectives and Key Results
I CARE	Integrity, Commitment, Advocacy, Respect and Excellence	OM	Office of Management
ICA	Internal Control Assessment	OMB	Office of Management and Budget
iFAMS	Integrated Financial and Acquisition Management System	OPEB	Postemployment Benefits Other Than Pensions
IFCAP	Integrated Funds Distribution, Control Point Activity, Accounting and Procurement System	OPIA	Office of Public and Intergovernmental Affairs
IGT	Intra-governmental Transactions	OPM	Office of Personnel Management
IPPS	Invoice Payment Processing System	ORB	Other Retirement Benefits
IT	Information Technology	P.L.	Public Law
IUS	Internal Use Software	P3	Public-Private Partnerships
JV	Journal Voucher	PACT Act	Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022
LGBTQ+	Lesbian, Gay, Bisexual, Transgender, Queer and Other Identities	PCAFC	Program of Comprehensive Assistance for Family Caregivers
LGY	Loan Guaranty	PGIB	Post-9/11 GI Bill
LLG	Liability for Loan Guarantee	PIA	Privacy Impact Assessments
LTS	Long Term Solutions	PIIA	Payment Integrity Information Act
MCCF	Medical Care Collections Fund	PLTSS	Purchased Long Term Services and Support
MD&A	Management's Discussion and Analysis	POA&M	Plan of Action and Milestones
MGIB-AD	Montgomery GI Bill Active Duty	PP&E	Property, Plant and Equipment
MinX	Management Information Exchange	PYR	Prior Year Recovery
MISSION	Maintaining Systems and Strengthening Integrated Outside Networks	RCI	Referral Coordination Initiative
NCA	National Cemetery Administration	REO	Real Estate Owned
NFR	Notice of Findings and Recommendations	Reserve Fund	Housing Trust Reserve Fund
NSLI	National Service Life Insurance	RSI	Required Supplementary Information
NVWG	National Veterans Wheelchair Games	SBR	Statement of Budgetary Resources
OA	Occupancy Agreements	SCA	Security Control Assessments
OALC	Office of Acquisition, Logistics and Construction	SCIP	Strategic Capital Investment Planning
		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

Acronym	Definition
SNC	Statement of Net Cost
SOA	Society of Actuaries
SSA	Social Security Administration
TEF	Cost of War Toxic Exposures Fund
TFM	Treasury Financial Manual
Treasury	U.S. Department of Treasury
TSGLI	Servicemembers' Group Life Insurance Traumatic Injury Protection
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
VALife	Veterans Affairs Life Insurance
VAMC	VA Medical Center

Acronym	Definition
VAPCP	Veterans Assistance Partial Claim Payment Program
VBA	Veterans Benefits Administration
VBM	Valuation Basic Male
VCS	Veterans Canteen Service
VDM	Variable Default Model
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
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 Veterans benefits liability at \$7.3 trillion, which is primarily comprised of Disability Compensation benefits at \$7.1 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).

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*

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



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, 2022. The FY 2023 Annual Benefits Report is expected to be available in June 2024.

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 2022, about 5.9 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, 2022

Conflict	Veterans	Surviving spouse, children or parents
Wars of the 1800s*	-	2
World War I 1917 - 1918	-	76
World War II 1941 - 1946	16,257	26,842
Korean Conflict 1950 - 1955	68,526	27,548
Vietnam Era 1961 - 1975	1,382,984	329,812
Gulf War Era 1990 - Present	3,126,930	47,192
Peacetime (Other)	822,315	46,101
Total	5,417,012	477,573

*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.

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](#)

[eBenefits](#)

[Education Benefits 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](#)

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[Infertility](#)

[Insurance for Service members and Veterans](#)

[Intimate Partner Violence Support](#)

[Managing My Health as a Veteran](#)

[Medical Research in VA](#)

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[PACT Act and Your Care](#)

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[VA Benefits](#)

[VA Directives and Handbooks](#)

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[VA's AFR Submission and Strategic Plans](#)

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[VA's Home Page](#)

[VA's Social Media Sites](#)

[Veteran Readiness and Employment](#)

[Virtual Mental Health Care](#)

[Vow to Hire Heroes](#)

[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 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 CliftonLarsonAllen, LLP 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 stand at the National World War II Memorial in Washington, DC, on December 7, 2022, in remembrance of Pearl Harbor.

U.S. Department
of Veterans Affairs



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