

## Appendix B: Acronyms

This appendix lists the acronyms used in the Financial Statements and Notes to the Financial Statements section of this *Financial Report*.

ACA	Affordable Care Act
ACH	Automated Clearinghouse
AFR	Agency Financial Reports
AIG	American International Group, Inc.
AMT	Alternative Minimum Tax
ARRA	American Recovery and Reinvestment Act of 2009
ASC	Accounting Standards Codification
ATDA	Accountability of Tax Dollars Act of 2002
ATRA	American Taxpayer Relief Act of 2012
BBEDCA	Balanced Budget and Emergency Deficit Control Act
Bbl	Barrel
BCA	Budget Control Act
BLDTF	Black Lung Disability Trust Fund
BLM	Bureau of Land Management
Board	Federal Reserve Board of Governors
CCC	Commodity Credit Corporation
CDCI	Community Development Capital Initiative
CDFI	Community Development Financial Institutions
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act
CFO	Chief Financial Officers
CFO Act	Chief Financial Officers Act of 1990
CFPB	Bureau of Consumer Financial Protection
CMS	Centers for Medicare and Medicaid Services
COLA	Cost of Living Adjustments
CPI	Consumer Price Index
CPI-U	Consumer Price Index for All Urban Consumers
CPIM	Consumer Price Index—Medical
CPI-W	Consumer Price Index for Urban Wage Earners and Clerical Workers
CPP	Capital Purchase Program
CSRDF	Civil Service Retirement and Disability Fund
CSRS	Civil Service Retirement System
DACA	Deferred Action for Childhood Arrivals
DFAS	Defense Finance and Accounting Service
DHS	Department of Homeland Security
DI	Disability Insurance
DIF	Deposit Insurance Fund
DIP	Debtor in Possession

DOC	Department of Commerce
DOD	Department of Defense
DOE	Department of Energy
DOI	Department of the Interior
DOJ	Department of Justice
DOL	Department of Labor
DOT	Department of Transportation
DM&R	Deferred Maintenance and Repairs
Education	Department of Education
EESA	Emergency Economic Stabilization Act of 2008
EPA	Environmental Protection Agency
EOP	Executive Office of the President
ESF	Exchange Stabilization Fund
FAA	Federal Aviation Administration
Fannie Mae	Federal National Mortgage Association
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standards Board
FCC	Federal Communications Commission
FCRA	Federal Credit Reform Act of 1991
FCSIC	Farm Credit System Insurance Corporation
FDIC	Federal Deposit Insurance Corporation
FECA	Federal Employees' Compensation Act
FEGLI	Federal Employees' Group Life Insurance
FEHB	Federal Employees Health Benefits Program
FERS	Federal Employees Retirement System
FERSA	Federal Employees' Retirement System Act of 1986
FFAS	Farm and Foreign Agricultural Services
FFEL	Federal Family Education Loan
FFMIA	Federal Financial Management Improvement Act of 1996
FHA	Federal Housing Administration
FHFA	Federal Housing Financing Agency
FHWA	Federal Highway Administration
FICA	Federal Insurance Contribution Act
FMFIA	Federal Managers' Financial Integrity Act
FOMC	Federal Open Market Committee
FR	Financial Report
FR System	Federal Reserve System
FRBNY	Federal Reserve Bank of New York
FRBs	Federal Reserve Banks
Freddie Mac	Federal Home Loan Mortgage Corporation
FRTIB	Federal Retirement Thrift Investment Board
FSA	Farm Service Agency

FUA	Federal Unemployment Account
FUTA	Federal Unemployment Tax Act
GAAP	U.S. Generally Accepted Accounting Principles
GAO	U.S. Government Accountability Office
GDP	Gross Domestic Product
General Fund	General Fund of the U.S. Government
Ginnie Mae	Government National Mortgage Association
GM	General Motors
GMRA	Government Management Reform Act of 1994
G-PP&E	General Property, Plant, and Equipment
GSA	General Services Administration
GSE	Government-Sponsored Enterprises
HBP	Health Benefits Program
HEA	Higher Education Act of 1965
HERA	Housing and Economic Recovery Act of 2008
HFA	Housing Financing Agencies
HHS	Department of Health and Human Services
HI	Hospital Insurance
HMO	Health Maintenance Organization
HUD	Department of Housing and Urban Development
IPERIA	Improper Payments Elimination and Recovery Improvement Act of 2012
IPIA	Improper Payments Information Act of 2002
IRS	Internal Revenue Service
LAC	Latest Acquisition Cost
LOC	Library of Congress
LPR	Legal Permanent Resident
MAC	Moving Average Cost
MBS	Mortgage-Backed Securities
MCC	Millennium Challenge Corporation
Mcf	The volume of 1,000 cubic feet of natural gas
MDBs	Multilateral Development Banks
MERHCF	Medicare Eligible Retiree Health Care Fund
MMA	Medicare Prescription Drug, Improvement, and Modernization Act
MRF	Military Retirement Fund
NAB	New Arrangement to Borrow
NASA	National Aeronautics and Space Administration
NCUA	National Credit Union Administration
NIH	National Institutes of Health
NRC	U.S. Nuclear Regulatory Commission
NRRIT	National Railroad Retirement Investment Trust
NSF	National Science Foundation
NSLI	National Service Life Insurance

NTIA	National Telecommunications and Information Administration
NYSE	New York Stock Exchange
OASDI	Old-Age, Survivors, and Disability Insurance
OASI	Old-Age and Survivors Insurance
OCO	Overseas Contingency Operations
OECD	Organization for Economic Co-operation and Development
OFS	Office of Financial Stability
OMB	Office of Management and Budget
ONRR	Office of Natural Resources Revenue
OPEB	Other Postemployment Benefits
OPIC	Overseas Private Investment Corporation
OPM	Office of Personnel Management
ORB	Other Retirement Benefits
PAR	Performance and Accountability Reports
PBGC	Pension Benefit Guaranty Corporation
PCF	Periodic Commitment Fee
PEFCO	Private Export Funding Corporation
PMA	Power Marketing Authorities
PP&E	Property, Plant, and Equipment
PPACA	Patient Protection and Affordable Care Act
PPIF	Public Private Investment Funds
PIIP	Public Private Investment Program
PPO	Preferred Provider Organization
PSRHB	Postal Service Retiree Health Benefits
QFI	Qualified Financial Institution
R&D	Research and Development
RCRA	Resource Conservation and Recovery Act
RD	Rural Development
REDUX	Military Retirement Reform Act of 1986
RRB	Railroad Retirement Board
RRSIA	Railroad Retirement and Survivors Improvement Act
RSI	Required Supplementary Information
RSSI	Required Supplementary Stewardship Information
SAFETEA-LU	Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users
SBA	Small Business Administration
SCSIA	Statement of Changes in Social Insurance Amounts
SDRs	Special Drawing Rights
SDRCs	SDR Certificates
SEC	Securities and Exchange Commission
SECA	Self-Employment Contributions Act
SFFAC	Statement of Federal Financial Accounting Concept
SFFAS	Statement of Federal Financial Accounting Standards

SFP	Supplementary Financing Program
SGR	Sustainable Growth Rate
SI	Smithsonian Institution
SLMA	Student Loan Marketing Association
SMI	Supplementary Medical Insurance
SOCNP	Statements of Operations and Changes in Net Position
SOMA	System Open Market Account
SOSI	Statement of Social Insurance
SPSPA	Senior Preferred Stock Purchase Agreements
SSA	Social Security Administration
SSEB	Social Security Equivalent Benefit
TARP	Troubled Asset Relief Program
TFL	TRICARE for Life
TIP	Targeted Investment Program
TIPS	Treasury Inflation-Protected Securities
TPTCCA	Temporary Payroll Tax Cut Continuation Act of 2011
Treasury	Department of the Treasury
TRIA	Terrorism Risk Insurance Act
TSP	Thrift Savings Plan
TVA	Tennessee Valley Authority
TVARS	Tennessee Valley Authority Retirement System
U.S.C.	United States Code
USAID	U.S. Agency for International Development
USDA	United States Department of Agriculture
U.S. GAAP	U.S. Generally Accepted Accounting Principles
USPS	United States Postal Service
UTF	Unemployment Trust Fund
VA	Department of Veterans Affairs
VRI	Veterans Reopened Insurance
VSLI	Veterans Special Life Insurance