

## Appendix B: Glossary of Acronyms

This is the current list of acronyms used in the *Financial Report*.

AFR	Agency Financial Report
ARP	American Rescue Plan Act of 2021
ASC	Accounting Standards Codification
AT&T	American Telephone & Telegraph Company
BBA	Bipartisan Budget Act
Bbl	Barrels
BEA	Bureau of Economic Analysis
BLDBP	Black Lung Disability Benefit Program
BLDTF	Black Lung Disability Trust Fund
BLM	Bureau of Land Management
BPA	Bonneville Power Administration
BRS	Blended Retirement System
Budget	Budget of the U.S. Government
CAA	Consolidated Appropriations Act
CARES Act	Coronavirus Aid, Relief and Economic Security Act
CBO	Congressional Budget Office
CCC	Commodity Credit Corporation
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act
CFO Act	Chief Financial Officers Act of 1990
CFR	Code of Federal Regulations
CMS	Centers for Medicare & Medicaid Services
CNI	Civilian Noninstitutional
COLA	Cost of Living Adjustment
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CSRDF	Civil Service Retirement and Disability Fund
CSRS	Civil Service Retirement System
D.C.	District of Columbia
DERP	Defense Environmental Restoration Program
DHS	Department of Homeland Security
DI	Disability Insurance
DIF	Deposit Insurance Fund
DM&R	Deferred Maintenance and Repairs
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

DPI	Disposable Personal Income
Education	Department of Education
EIA	Energy Information Administration
EIDL	Economic Injury Disaster Loan
EPA	Environmental Protection Agency
ERISA	Employee Retirement Income Security Act
Fannie Mae	Federal National Mortgage Association
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standards Board
FCIC	Federal Crop Insurance Corporation
FCIP	Federal Crop Insurance Program
FCSB	Farm Credit System Banks
FCSIC	Farm Credit System Insurance Corporation
FDIC	Federal Deposit Insurance Corporation
FECA	Federal Employees' Compensation Act
Federal Reserve Act	Federal Reserve Act of 1913
Federal Reserve Board	Federal Reserve Board of Governors
FEGLI	Federal Employees' Group Life Insurance
FEMA	Federal Emergency Management Agency
FERS	Federal Employees' Retirement System
FFEL	Federal Family Education Loan
FFMIA	Federal Financial Management Improvement Act of 1996
FHA	Federal Housing Administration
FHFA	Federal Housing Finance Agency
FHLBanks	Federal Home Loan Banks
FHWA	Federal Highway Administration
FICA	Federal Insurance Contribution Act
Financial Report	Financial Report of the U.S. Government
FirstNet	First Responder Network Authority
FM QSMO	Financial Management Quality Service Management Office
FMS	Foreign Military Sales
FOMC	Federal Open Market Committee
FRB	Federal Reserve Banks
FR System	Federal Reserve System
Freddie Mac	Federal Home Loan Mortgage Corporation
FRN	Floating Rate Note
FRTIB	Federal Retirement Thrift Investment Board
FTO	Fine Troy Ounce
FUA	Federal Unemployment Account
FV	Fair Value
FY	Fiscal Year
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
GSA	General Services Administration
GSE	Government-Sponsored Enterprise
HHS	Department of Health and Human Services
HI	Hospital Insurance
HQM	High Quality Market
HUD	Department of Housing and Urban Development
IEEPA	International Emergency Economic Powers Act
IMF	International Monetary Fund
Intel	Intel Corporation
IRA	Inflation Reduction Act
IRC	Internal Revenue Code
IRS	Internal Revenue Service
LLC	Limited Liability Company
LP	Limited Partnership
LPR	Lawful Permanent Resident
MACRA	Medicare Access and Children's Health Insurance Program Reauthorization Act of 2015
MBS	Mortgage-Backed Securities
Mcf	One Thousand Cubic Feet
MD&A	Management Discussion & Analysis
MDB	Multilateral Development Banks
MERHCF	Medicare Eligible Retiree Health Care Fund
MGIB-AD	Montgomery GI Bill-Active Duty
MHPI	Military Housing Privatization Initiative
MRS	Military Retirement System
MSR	Mid-Session Review
MTF	Military Treatment Facilities
MTS	Monthly Treasury Statement
NAB	New Arrangements to Borrow
NASA	National Aeronautics and Space Administration
NAV	Net Asset Value
NCUA	National Credit Union Administration
NCUSIF	The National Credit Union Share Insurance Fund
NFIP	National Flood Insurance Program
NHE	National Health Expenditure
NOFO	Notice of Funding Opportunity
NPSBN	Nationwide Public Safety Broadband Network
NPV	Net Present Value
NRRIT	National Railroad Retirement Investment Trust
NWPA	Nuclear Waste Policy Act of 1982
OASDI	Old-Age, Survivors, and Disability Insurance
OASI	Old-Age and Survivors Insurance
OBBA	One Big Beautiful Bill Act
OM&S	Operating Materials and Supplies
OMB	Office of Management and Budget

ONRR	Office of Natural Resources Revenue
OPEB	Other Postemployment Benefits
OPM	Office of Personnel Management
ORB	Other Retirement Benefits
P3s	Public-Private Partnerships
PAYGO	Pay-As-You-Go
PBGC	Pension Benefit Guaranty Corporation
PCE	Personal Consumption Expenditures
P.L.	Public Law
P.L. 119-21	Commonly referred to as the OBBBA. Prominent components are WFTC, which provide federal income tax deductions for certain income from Social Security benefits, overtime, and tips.
PMA	President's Management Agenda
PMN	Purchase Money Note
PGIB	Post-9/11 GI Bill
PPACA	Patient Protection and Affordable Care Act
PP&E	Property, Plant, and Equipment
PV	Present Value
QSMO	Quality Service Management Office
R&D	Research and Development
RCRA	Resource Conservation and Recovery Act
RRB	Railroad Retirement Board
RRP	Railroad Retirement Program
RSI	Required Supplementary Information
RTU	Right-to-Use
SAA	Security Assistance Accounts
SARA	Superfund Amendments and Reauthorization Act of 1986
SBA	Small Business Administration
SCSIA	Statements of Changes in Social Insurance Amounts
SDR	Special Drawing Rights
SECA	Self-Employment Contributions Act
SFA	Special Financial Assistance
SFFAS	Statement of Federal Financial Accounting Standards
SLGS	State and Local Government Series
SLTFP	Statements of Long-Term Fiscal Projections
SMI	Supplementary Medical Insurance
SNF	Spent Nuclear Fuel
SOMA	System Open Market Account
SOSI	Statements of Social Insurance
SPSPA	Senior Preferred Stock Purchase Agreement
SPV	Special Purpose Vehicle
SSA	Social Security Administration
State	Department of State
TCJA	Tax Cuts and Jobs Act of 2017
TFL	TRICARE for Life
TFR	Total Fertility Rate

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TIPS	Treasury Inflation-Protected Securities
TNC	Yield Curve for Treasury Nominal Coupon Issues
Treasury	Department of the Treasury
TRIP	Terrorism Risk Insurance Program
TSF	Thrift Savings Fund
TSP	Thrift Savings Plan
TTD	Time-to-Death
TVA	Tennessee Valley Authority
UI	Unemployment Insurance
U.S.	United States
U.S.C.	United States Code
USDA	U.S. Department of Agriculture
USPS	United States Postal Service
UTF	Unemployment Trust Fund
VA	Department of Veterans Affairs
WFTC	Working Families Tax Cuts