
Appendix F: Consolidated List of Abbreviations

AALP	Asset Acquisition Lifecycle Phases
AAPC	Accounting and Auditing Policy Committee
ABA	American Bar Association
AGA	Association of Government Accountants
AEAN	aggregate entry age normal
AFDC	Aid to Families with Dependent Children
AICPA	American Institute of Certified Public Accountants
AMC	Acquisition Management Costs
ANPV	actuarial net present value
APB	Accounting Principles Board
APV	actuarial present value
ARB	Accounting Research Bulletin
ASB	Auditing Standards Board
AU	Auditing Standards
AU-C	Auditing Standards - Clarified
AUP	Agreed Upon Procedures
BFC	Basis for conclusions
CAAS	Contractor Assistance and Advisory Service
CAI	Cost Accounting Issues
CAE	Claim adjustment expense
CARC	Chemical Agent Resistant Coating
CBO	Congressional Budget Office
CCC	Commodity Credit Corporation
CEFMS	Corps of Engineers Financial Management System
CERCLA	Comprehensive Environmental Response Compensation and Liability Act of 1980
CFC	Chlorofluorocarbon
CFO	Chief Financial Officers
CFO Act	Chief Financial Officers Act
CFR	Code of Federal Regulations
CFS	consolidated financial statements
CFR	Consolidated Financial Report of the U.S. Government
CIP	Construction in process
COEMIS	Corps of Engineers Management Information System
COLA	cost of living adjustment
COTS	Commercial Off The Shelf
CPA	Certified public accountant
CPI	Consumer Price Index
CRE	Component Reporting Entity
CSRS	Civil Service Retirement System
CRS	Congressional Research Service
D&D	decontamination and decommissioning
DHS	Department of Homeland Security

Appendix F: List of Abbreviations

DI	Disability Insurance
DIS	Date-In-Service
DM-AI	Deferred Maintenance and Asset Impairment (task force)
DM&R	deferred maintenance and repairs
DOC	Department of Commerce
DoD	Department of Defense
DOL	U.S. Department of Labor
DOJ	Department of Justice
DOT	Department of Transportation
ED	exposure draft
EDP	electronic data processing
EPA	Environmental Protection Agency
ESAA	Employment Security Administration Account
EUCA	Extended Unemployment Compensation Account
EUL	Enhanced Use Lease
FAA	Federal Aviation Administration
FAQ	Frequently Asked Question
FAR	Federal Acquisition Regulation
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standards Board
FDIC	Federal Deposit Insurance Corporation
FECA	Federal Employees Compensation Account
FEMA	Federal Emergency Management Agency
FERS	Federal Employees Retirement Plan
FFC	Federal Facilities Council
FFRDC	Federally Funded Research and Development Centers
FIFO	first-in, first-out
FMFIA	Federal Manager's Financial Integrity Act
FRPC	Federal Real Property Council
FRPP	Federal Real Property Profile
FRS	Federal Reserve System
FTCA	Federal Tort Claims Act
FUA	Federal Unemployment Account
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
GAAP	generally accepted accounting principles
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GASBS	Governmental Accounting Standards Board Statement
GDP	Gross Domestic Product
GLTDAG	General Long-Term Debt Account Group

Appendix F: List of Abbreviations

GPFRR	general purpose federal financial report
GPFS	general-purpose financial statements
GPRA	Government Performance and Results Act
G-PP&E	General property, plant, and equipment
GRS	General Records Schedule
GSA	General Services Administration
GSE	government sponsored enterprises
HHS	Department of Health and Human Services
HI	Hospital Insurance (Medicare)
IBNR	incurred but not reported
IC	Intelligence Community
IG	Inspector General
IPA	Independent Public Accountant
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
IRR	Internal rate of return
IT	Information Technology
IUS	Internal Use Software
JFMIP	Joint Financial Management Improvement Program
KDP	Key Decision Point
LAC	latest acquisition cost
LCM	lower of cost or market
LIFO	last-in, first-out cost flow
LP	Limited Partnership
MA	Medicare Advantage
MD&A	management's discussion & analysis
M&R	maintenance and repairs
MRI	Magnetic resonance imaging
MRS	Military Retirement System
NARA	National Archives and Records Administration
NAS	National Airspace System
NASA	National Aeronautics and Space Administration
NCGAS	National Council on Government Accounting Statement
ND	National Defense
NIPA	national income and product accounts
NIST	National Institute of Standards and Technology
NPR	National Performance Review
NPV	net present value
NRO	National Reconnaissance Office
O&M	operation and maintenance
OAI	other accompanying information
OASDI	Old-Age, Survivors, and Disability Insurance

Appendix F: List of Abbreviations

OASI	Old-Age and Survivors Insurance
ODNI	Office of the Director of National Intelligence
OECD	Organisation for Economic Co-Operation and Development
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OM&S	Operating materials and supplies
ORB	other retirement benefits
OPEB	Other postemployment benefits
OSHA	Occupational Safety and Health Administration
P3	Public-Private Partnership
PB	President's Budget
PBGC	Pension Benefit Guaranty Corporation
PBS	Public Buildings Service
PCB	Polychlorinated biphenyl
PERC	Perchloroethylene
PHYS/AIRSP	Physical Airspace
PP&E	property, plant, and equipment
PPP	Public-Private Partnership
PRP	potentially responsible parties
PRV	Plant replacement value
PSA	Personal Security Accounts
PSC	Public Sector Comparato
psf	Per square foot
PUC	projected unit credit
PV	present value
QA	Quality Assurance
RCRA	Resource Conservation and Recovery Act)
RE&D	Research, Engineering & Development
RFI	Request for Information
RFP	Request for Proposal
RI/FS	remedial investigation/feasibility study
RRB	Railroad Retirement Board
RSI	required supplementary information
RSSI	required supplementary stewardship information
SAS	Statement of Auditing Standards
SCNP	Statement of Changes in Net Position
SCSIA	Statement of Changes in Social Insurance Amounts
SEC	Securities Exchange Commission
SETA	Systems Engineering and Technical Assistance
SFAS	Statements of Financial Accounting Standards
SFFAC	Statements of Federal Financial Accounting Concepts
SFFAS	Statements of Federal Financial Accounting Standards

Appendix F: List of Abbreviations

SGL	Standard General Ledger
SMI	Supplementary Medical Insurance (Medicare)
SNA	System of National Accounts
SNC	Statement of Net Cost
SOP	Statement of Position
SOSI	Statement of Social Insurance
SPV	Special Purpose Vehicle
SSA	Social Security Administration
TB	Technical Bulletin
TR	Technical Release
TSCA	Toxic Substances Control Act
TSDF	Treatment Storage Disposal Facility
TSSC	Technical Support Services Contract
UI	Unemployment Insurance
U.S.	United States
USACE	U.S. Army Corp of Engineers
USBR	United States Bureau of Reclamation
USC	United States Code
USCG	U.S. Coast Guard
UTF	Unemployment Trust Fund
VA	Veterans Affairs
VFM	Value for Money