

Improper Payments Information Act of 2002 Reporting Details

Detail I

A. Describe your agency's risk assessment(s), performed subsequent to compiling your full program inventory.

VA reviewed Government Accountability Office (GAO) and Office of Inspector General (OIG) audit reports to identify those programs which are susceptible to significant erroneous payments. After completing the review, VA decided to statistically sample all 19 programs to provide statistically valid estimates of the amount of improper payments.

In FY 2004, VA completed sampling for 17 of the 19 programs in our inventory. We were unable to perform statistical samples on the Housing program and Vocational Rehabilitation and Employment program. However, VBA is diligently working on a methodology and implementing the necessary actions needed to comply with the Improper Payments Information Act. The statistical samples revealed that 12 of the programs had estimated improper payments of less than \$10 million. Dependency and Indemnity Compensation (DIC) is one of the programs previously identified in the former Section 57 of OMB Circular A-11 but is reported here as part of Compensation & Pension. VBA's five programs either had estimated improper payments exceeding \$10 million and/or were programs previously identified in the former Section 57 of OMB Circular A-11.

VBA recognizes the inherent risk associated with administering benefits programs to veterans and beneficiaries. The criteria used to determine

entitlement, the scope of administering through 57 regional offices, the legislative changes, reporting requirements, time constraints, and the responsibility of ensuring appropriate use of resources all contribute to VBA's emphasis on identifying and minimizing vulnerabilities that lead to improper payments.

1. Compensation (including Dependency & Indemnity Compensation) and Pension

Erroneous payments are defined as payments made to ineligible beneficiaries or payments that were made for an incorrect amount. Erroneous payments may be caused by procedural or administrative errors made during the claims process or late reporting, misreporting, or fraud on the part of employees, beneficiaries, or claimants.

Over and under payments are based on the results of the national Systematic Technical Accuracy Review (STAR) program. The STAR review process conducts a comprehensive technical accuracy review of a statistically valid random sample of completed cases. The annual STAR review sample includes approximately 16,000 currently processed cases including a mix of compensation and pension claims. The STAR review process identifies erroneous payments for the following categories: Improper Grant/Denial, Improper Percentage Evaluation Assigned, Improper Effective

Dates Affecting Payment, and Improper Payment Rates. The results of this review sample are extrapolated to the universe of completed claims to calculate estimated annual over and under payments. Separate annual amounts are calculated for the compensation program and pension program. (Please refer to Detail II for a full discussion regarding the statistical sampling process.) Our methodology for determining overpayments and underpayments also assesses the causes of the erroneous payments. Overpayments created not due to error on the part of VA are included in our overpayment figures.

2. Education

Education Service currently conducts Quality Assurance (QA) Reviews of a random sample of completed Education benefit claims, which identifies the Payment Accuracy Rate. QA reviews are conducted using a checklist with eight questions, three covering internal data integrity issues, and five covering customer service issues in claims processing. Only one of the questions is used in determining the Payment Accuracy Rate: "Were the payment determinations correct?" The checklist does, however, require additional information about each case reviewed, including:

- Amount of payment authorized.
- Amount actually due.
- Amount of over or underpayment, if any, erroneously authorized.

Although the payment information currently collected through the QA review process is not on a fiscal year basis, it was adjusted in order to compare with the total benefit dollars paid in a given fiscal year, in order to produce an estimate of both the percentage and amount of erroneous payments in the Education program. From FY 2000 through FY 2003, the percentage of erroneous payments exceeded 2.5 percent in two of the four years, while the total amount of erroneous payments exceeded \$10 million in all four years. (Please refer to Detail II for a full discussion regarding the statistical sampling process.)

3. Vocational Rehabilitation & Employment

Vocational Rehabilitation and Employment (VR&E) Service implements the Quality Assurance Program, created under the provision of Public Law 106-117, The Veterans Millennium Health Care and Benefits Act. This law states that the Veterans Benefits Administration must establish and execute a Quality Assurance Program. The process is designed to assess the quality of services provided to veterans, as well as case managers' work in terms of quality and accuracy of entitlement determination, rehabilitation services, fiscal activities, and rehabilitation outcomes.

VR&E Service staff members review cases from each regional office. The Systematic Analyses of Operations for Debt Avoidance and Fiscal Control, and the re-establishment of the VR&E Field Surveys are systems used to minimize the occurrence of improper payments. (Please refer to Detail II for a full discussion regarding the statistical sampling process.)

4. Loan Guaranty

The Loan Guaranty program's internal control procedures significantly reduce the risk of improper payments. Only limited amounts of improper payments have been discovered during the annual financial statement audit. About 75 percent of Loan Guaranty's payments are intra-governmental that are processed electronically from one Loan Guaranty account to another or to the Treasury. (Please refer to Detail II for a full discussion regarding the statistical sampling process.)

5. Insurance

Based on VBA's ongoing evaluation of methods and procedures of the Insurance Program's internal controls and the percentage of improper payments in prior years, VBA considers the risk assessment of improper payments to be low. However, this program was previously reported under Section 57 of OMB

Circular A-11 and must be reported. The erroneous payment rate for this program would not exceed the current improper payment reporting threshold. (Please

refer to Detail II for a full discussion regarding the statistical sampling process.)

B. List the risk-susceptible programs (i.e., programs that have a significant risk of improper payments based on OMB guidance thresholds) identified through your risk assessments. Be sure to include the programs previously identified in the former Section 57 of OMB Circular A-11.

1. Compensation and Pension

Compensation and Pension is composed of several programs as discussed below.

A. Disability Compensation is provided to veterans for disabilities incurred or aggravated while on active duty. The amount of compensation is based on the degree of disability. Several ancillary benefits are also available to certain severely disabled veterans.

B. Dependency and Indemnity Compensation is provided for surviving spouses, dependent children, and dependent parents of veterans who died of service-connected causes or while on active duty on or after January 1, 1957. Prior to January 1, 1957, death compensation was the benefit payable to survivors.

C. Nonservice-Connected Disability Pension is provided for veterans with nonservice-connected disabilities who served in time of war. The veterans must be permanently and totally disabled or must have attained the age of 65 and must meet specific income limitations.

D. Death Pension is provided for surviving spouses and children of wartime veterans who died of nonservice-connected causes, subject to specific income limitations.

2. Education

This program assists eligible veterans, servicemembers, reservists, survivors, and dependents in achieving their educational or vocational goals.

3. Vocational Rehabilitation and Employment

This program assists veterans with service-connected disabilities to achieve functional independence in daily activities, become employable, and to obtain and maintain suitable employment.

4. Loan Guaranty

This program is to help veterans and active duty personnel purchase and retain homes in recognition of their service to the nation. The program enables eligible veterans to obtain financing for the purchase, construction, or improvement of a home by insuring a percentage of the loan. This mandatory program encourages the lender to extend favorable loan terms and competitive interest rates to veterans who might otherwise prove ineligible. The Loan Guaranty program disburses payments for:

- Specially Adapted Housing (SAH) Grants.
- Claim and Acquisition Payments.
- Portfolio Servicing of Direct Loans.
- Property Management.
- Subsidy Transfers.
- Transfers between the various accounts within the Loan Guaranty Program.
- Repayment of Treasury Borrowings and Payment of Interest Expense to Treasury.
- Administrative Funds transfers within VA.

5. Insurance

This program provides veterans and servicemembers life insurance benefits that may not be available from the commercial insurance industry because of lost or impaired insurability resulting from military service.

Insurance's mission is to provide coverage that is available at competitive premium rates and with policy features comparable to those offered by commercial companies. A competitive, secure rate of return is ensured on investments held on behalf of the insured.

Detail II

Describe the statistical sampling process conducted to estimate the improper payment rate for each program identified.

Compensation (including Dependency & Indemnity Compensation) and Pension

VBA's calculation of the estimate of the improper payment rate for both the Compensation (including Dependency & Indemnity Compensation) and Pension programs is based upon actual dollar amounts of debt referred to the VA Debt Management Center (DMC) and erroneous payments identified in VA's quality assurance program known as STAR. Half of the estimated debt identified by STAR is included in the calculation of erroneous payments. That half is the amount which is written off as an administrative error. The other half of the STAR-identified erroneous payment results in award actions to create debts which are reflected in the DMC data. Debts referred to the DMC can reflect erroneous payments spanning multiple years as in overpayments associated with VA's Income Verification Match (IVM) and fugitive felon match. In FY 2003 the DMC received \$129.1 million in compensation debts for collection and \$250.5 million for the pension program.

The STAR review represents a review of a statistically valid sample of completed cases. STAR is VBA's national

quality assurance program for the Compensation and Pension programs. For this year's study, results were based on review of cases completed during the second half of FY 2003 in order to meet the reporting deadline. Review results were doubled to annualize the results. Future year reports will be based on a twelve-month review cycle. Of the 7,360 cases reviewed, 6,133 were compensation cases and 1,227 were pension cases. The number of cases reviewed represented 0.78 percent of all cases subject to review. Since sampling was random to each regional office's completed workload, a weighting factor was used to reflect regional office share of workload in computing the national result.

While the errors found on review were clearly identified as either compensation or pension, the overall review sample contained some cases with both compensation and pension elements. For the overall volume of cases subject to review (940,241 cases completed during the second half of FY 2003) 455,957 were clearly identified as compensation cases and 259,541 were clearly identified as pension cases. The remaining 224,743 cases were recorded under end product codes that could apply to either compensation or pension claims. We assumed a ratio of 80 percent compensation to 20 percent pension cases, and accordingly, completed compensation cases were increased to 635,751 with total pension count adjusted to 304,490. Accordingly, the sample size was 0.96

percent (6,133 cases reviewed divided by the completed compensation cases totaling 635,751) for the compensation program and 0.40 percent (1,227 cases reviewed divided by the completed pension cases totaling 304,490) for the pension program.

STAR analysis for 2003 indicated an estimated \$32.6 million in erroneous overpayments for compensation. STAR also identified an estimated \$110.8 million in underpayments for compensation.

STAR analysis for 2003 identified an estimated \$37.4 million in erroneous overpayments for pension. STAR also identified an estimated \$14.6 million in underpayments for pension.

Education

QA Reviews are designed to provide statistically valid results at the 95 percent confidence level plus or minus 2.5 percent. An annual nationwide random sample is composed of 1,600 cases. Reviews are also conducted and reports issued quarterly, showing payment accuracy on a fiscal year to date (FYTD) basis.

Vocational Rehabilitation & Employment

Data for the improper payment rate is gathered through the QA review results. In 2002, Booz Allen Hamilton conducted a study on the VR&E QA program. As a result of the recommendations from the study, the total number of cases to be reviewed annually was increased from 2,850 to 3,648 cases. The increase was intended to obtain a more valid random sampling size for each regional office.

The National QA Review is divided into two review sessions with 32 cases per regional office per session. Currently, there have been 2,016 cases reviewed with 1,632 case reviews to be completed by the end of this fiscal year.

Loan Guaranty

The Loan Guaranty program uses different methods of Statistical Quality Control (SQC) for the various types of payments. SQC samples range from small statistically valid random samples to a 100 percent review of all payments. All of the SAH grants (about 600 per year) are reviewed to ensure eligibility and proper payment. The Regional Loan Centers randomly sample claim and acquisition payments every year to ensure appropriate amounts have been disbursed. Annually, a survey team from the Loan Guaranty Service also performs a random sampling/review of claim and acquisition payments. The Portfolio Loan Oversight Unit (PLOU) performs a 100 percent review of payments made for the approximately 19,000 loans in the direct loan portfolio. The Property Management Program was recently changed to accommodate the establishment of a contract-operated program. All (100 percent) property expense payments are reviewed by the Property Management Oversight Unit (PMOU). In addition, PMOU personnel perform site visits to validate the invoiced services. A process will be established for a statistically valid review by an independent agency of all intra-governmental transfers. Intra-governmental transfers include: subsidy transfers and upward reestimates from the program to financing accounts, downward reestimates from the financing to Treasury Receipt accounts, reimbursements between financing accounts, repayments of borrowings and payments of interest expense to Treasury, and transfers of administrative funds from the program to General Operating Account.

The steps for determining Loan Guaranty improper payments are:

- The VBA Finance section will determine the type and amount of payments in the prior fiscal year through current and additional reports.
- Loan Guaranty or an Independent Agency will determine which payments were improper payments based on invoices for property expenses or acquisition and claim payments.

- Loan Guaranty will determine the dollar amount of all invoice-supported improper payments.
- An Independent Agency will determine the dollar amount of intra-governmental transfers/disbursements that were processed using improper amounts.
- Divide total dollar amount of improper payments by the dollar amount of total disbursements to determine the improper payment rate for the fiscal year.

Insurance

The Insurance program uses its Statistical Quality Control (SQC) program to help validate the improper payment rate. The Insurance SQC program is the method for assessing the ongoing quality and timeliness of work products. A random sample of completed or pending work products is reviewed each month to ensure that the service provided to the veteran or the veteran's representative was accurate, appropriate, and complete, according to established guidelines. Each month a computer-generated program randomly selects 100 cash disbursements created by

policy loan or cash surrender and 100 samples relating to the processing and payment of a death claim. Each case is reviewed for accuracy and timeliness. The accuracy rate for cash disbursements for the past 12 months was over 99 percent.

The steps to determine the actual rate of improper payments for Insurance are as follows:

- Determine the number of accounts receivable established in the prior fiscal year through a report created by the Accounts Receivable database.
- Determine which accounts receivables were created because of an improper payment, using the reason codes listed in the report.
- Determine the dollar amount of all the receivables determined to be improper payments.
- Determine the dollar amount of all disbursements made for the same fiscal year.
- Divide the dollar amount of all improper payments by the dollar amount of all disbursements to determine the improper payment rate for the fiscal year.

Detail III

Explain the corrective actions your agency plans to implement to reduce the estimated rate of improper payments. Include in this discussion what is seen as the cause(s) of errors and the corresponding steps necessary to prevent future occurrences. If efforts are already underway, and/or have been ongoing for some length of time, it is appropriate to include that information in this section.

1. Compensation (including Dependency & Indemnity Compensation) and Pension

A. Compensation (including Dependency & Indemnity Compensation)

Based on STAR data, the three most common causes for erroneous compensation overpayments are the

assignment of improper evaluations (17% of errors), the improper grant of service connection (17% of errors) and improper effective dates (47% of errors). These reasons are the same reasons for erroneous underpayments.

VBA is engaged in initiatives that address these errors. The first of these initiatives is the Regulation Rewrite project charged with redrafting VA's regulations into clear and understandable language. One of the most

complex regulations in VA's inventory deals with effective dates. Clarifying the regulation regarding effective dates is a primary focus of the Regulation Rewrite staff. Publication of the revised regulation dealing with effective dates is anticipated in the last quarter of calendar year 2005. VBA anticipates the rewritten regulation will help reduce common errors identified above that result in overpayments.

VA has been involved in a significant effort to expand its rating capacity in the last four years. With a large number of relatively inexperienced rating specialists, errors in evaluation and granting or denying of benefits are possible. We believe that our training programs, the increasing experience of disability decision makers, as well as the publication of the STAR Reporter, which advises the field of error trends, will significantly improve these areas. Recent reviews of the evaluation of diabetes claims also identified areas where all disabilities related to diabetes were not awarded service connection. A review of more than 13,000 cases is addressing the shortcomings in that area. Therefore, we also anticipate improvement in the area of compensation underpayments.

Other reasons for overpayments include:

1. Non-entitlement for the month of death.
2. Reductions/terminations due to incarceration or fugitive felon status.
3. Remarriage of surviving spouse.

The month of death overpayment occurs when the veteran dies late in the month, too late to stop the release of the check for the month of death, a benefit to which he/she is not entitled. Approximately 47,000 veterans are removed from the compensation rolls each year, virtually all due to death. An estimated \$14.9 million in overpayments for the month of death are created when death occurs in the last 10 days of the month and the average compensation payment is \$941 monthly. Although the overpayment is created, the majority of these payments are recouped.

Overpayments are created as a result of notification of incarceration or fugitive felon status. According to current statute, these cases are given due process and then adjusted. Notification of either status is a function of agreements made with states, the Bureau of Prisons, and law enforcement agencies. As previously indicated, these overpayments typically span multiple years.

Recent legislation that entitles surviving spouses who remarry after age 57 to retain entitlement to Dependency Indemnity Compensation (DIC) will significantly reduce the amount of erroneous payments due to surviving spouse remarriage.

B. Pension

The pension program administered by VA is a highly complex program that is intended to provide the financial resources needed by beneficiaries based upon anticipated income. Consequently, like similar programs such as Supplemental Security Income, it is prone to overpayments due to late or misreporting of income changes or failure to report such changes by claimants. For this reason, VA has engaged in a process of consolidating the processing of pension workload in order to improve the quality and timeliness of the pension processing, as well as to focus training in this area. Another goal of consolidation is to reduce the size of erroneous payments through greater claims processing efficiencies and reduced cycle time. We believe that an improved quality of pension processing and focused training should reduce erroneous payments. Pension processing quality has increased dramatically through the consolidation and specialization, and we expect it to continue.

The most common causes for erroneous pension overpayments and underpayments are improper effective dates and improper calculation of family income.

Other causes for overpayments are:

1. Non-entitlement for the month of death.
2. Reductions or terminations due to claimant reports on Eligibility Verification Reports (EVR).
3. Reductions or terminations based upon matching programs.
4. Inaccurate reporting of monthly social security benefits.

VA is engaged in initiatives that address these issues. One of these initiatives is the Regulation Rewrite project charged with redrafting VA's regulations into clear and understandable language. One of the most complex regulations in VA's inventory deals with effective dates. Clarifying this regulation is a primary focus of the Regulation Rewrite staff. Publication of the revised regulation is anticipated during the last quarter of calendar year 2005.

Approximately 79,000 pension records are terminated annually. The estimated annual overpayment for the month of death, considering deaths that occur in the last 10 days of the month with an average monthly payment of \$455 when veterans and survivors are combined, is estimated at \$12 million annually.

VA currently does not have a dollar amount identified with EVR processing. A funding study will be conducted to prepare a request for submission in the FY 2007 budget.

Due to the particular nature of the pension program, a significant number of overpayments will be created due to reporting failures by beneficiaries. The following list of audits and investigations are designed to detect misreporting. FY 2003 overpayment values associated with these programs are noted where known.

- **Death Match Project:** The OIG death match project is conducted to identify individuals who may be defrauding VA by receiving VA benefits intended for beneficiaries who have passed away. (\$3,822,297 in overpayments)

- **Fugitive Felon Program:** On December 27, 2001, Public Law 107-103 was enacted. The law prohibits veterans who are fugitive felons, or their dependents, from receiving specified veterans benefits. At any given time more than 100,000 individuals are on a fugitive felon list maintained by the federal government and/or state and local law enforcement agencies. This program, as it is rolled out with other police jurisdictions, is an example of how overpayments will be identified in later years based upon newly acquired information. (\$1.3 million in overpayments)
- **Payments to Incarcerated Veterans:** An agreement was reached with the Social Security Administration (SSA) that allowed VA to use the State Verification and Exchange System (SVES) to identify claimants incarcerated in state and local facilities. We are processing both Bureau of Prisons Match and SSA Prison Match cases on a monthly basis. (See above data relating how fugitive felon dollars are combined.)
- **Benefit Overpayments Due to Unreported Beneficiary Income:** VBA has implemented the recommendations from the November 2000 OIG report that will (i) significantly increase the efficiency, effectiveness, and amount of potential overpayments that are recovered; (ii) better ensure program integrity and identification of program fraud; and (iii) improve delivery of services to beneficiaries.
- **Disability Compensation Benefits for Active Military Reservists:** VA and DoD have worked to correct procedures and processes to ensure dual compensation benefits are properly offset.
- **Railroad Retirement and OPM Matches:** These matches report income from these sources compared to what pension beneficiaries report. (\$700,000 in overpayments)
- **Eligibility Verification Report:** This is an annual report required of most pension recipients in which they are required to report their actual previous year and anticipated current year income. Reporting requirements of the statutes result in overpayments due to the late reporting of changes in income.

- **Monthly Benefit Rate Match:** This is a match with social security in which the amount of monthly social security reported by the claimant is compared to Social Security Records. (\$25,394,218 in overpayments)
- **Unmatched records with Social Security Administration:** C&P Service analyzes an extract of hits from data runs in order to obtain the Unverified Social Security Numbers listing.

2. Education

VBA has used the Quality Assurance Review program to assess payment errors since FY 1992. Quarterly Education Service quality review reports identify error trends and causes and are used by Regional Processing Offices to conduct refresher training. For FY 2003, as compared to the previous fiscal year, this training was effective in reducing estimated erroneous payments from 4.1 percent to 2.4 percent. In FY 2003, the majority of erroneous payments were due to:

- Incorrectly processing monthly verification of enrollment information concurrent with award action.
- Incorrectly awarding benefits for intervals between terms.
- Incorrectly determining whether the student was training at the full-time rate or at part-time.
- Incorrectly determining the date on which to reduce or terminate benefits.

VBA is developing an automated claims processing system as part of The Electronic Education System (TEES), which will help reduce payment errors. In addition, VBA is developing standardized training materials for use by field stations. We have begun using these materials in FY 2004, and expect them to help improve performance in the future.

3. Vocational Rehabilitation & Employment

A letter containing the results of the National QA Review is provided to each regional office. The letter outlines

the errors found during the review and indicates the required corrective actions. Each regional office is required to submit certification of compliance to the corrective actions to the VR&E Service through the regional office director's office.

Beginning January 2004, VR&E Service required that all compliance reports for corrective actions on errors found on fiscal activities must also include the amount of over or under payments for Chapter 31 benefits. The review sample results are applied to the national total workload to generate VR&E's overall estimated improper payments by using weighted factors based on the regional offices' caseload size.

VR&E Service is moving forward in the development and implementation of plans to reduce improper payments. However, there are two major issues that have impacted progress.

- The QA Web site, which maintains the data for the improper payment statistics, was not available for use until the last month of the first quarter of FY 2004.
- In order to ensure consistency in the review process, the QA Review site relocated to Nashville in February 2004. All new QA Reviewers are assigned to one location, as opposed to many reviewers assigned to several locations. The relocation required a full restructuring of the QA Review Team and its processes. Consequently, the QA Review had been temporarily suspended until the office could become fully operational. Data collection for the improper payment report has not been completed. VR&E is currently developing a formal methodology and collecting data for FY 2004 to provide the reports and analysis for improper payments.

4. Loan Guaranty

Loan Guaranty is in the process of establishing procedures for determining the amount of improper payments and developing an action plan. It is believed that a majority of improper payments will be the result of

human error during numerous calculations that result from the volume and type of payments made for the Loan Guaranty program.

An audit in FY 2003 of the Property Management function determined that the PLOU was operating in an efficient and effective manner. The audit sampled 21.4 percent of property management payments during the audit. The PMOU was established this year to review all of the invoices submitted by the property management contractor for property expenses. Also, the financial statement auditors have discovered only insignificant improper payment amounts during their review of payments for the financial statement audit. All of these reviews lead us to believe that the amount of improper payments is insignificant. That assumption appears reasonable based on the type of payments, most of which are intra-governmental, and the internal control and review processes currently in place.

5. Insurance

The majority of improper payments are the result of human error, which is directly related to the speed of service we endeavor to provide, as well as the large volume of transactions we process. In the overall universe of transactions processed, improper payments are relatively insignificant, constituting well less than one percent of all transactions processed. This low figure is primarily due to the reviews conducted by the Insurance Internal Control Staff (ICS).

Established in 1992, the ICS monitors, reviews, and approves all employee-generated insurance

disbursements and certain other controlled transactions. It is the duty of these reviewers to perform accurate reviews to verify the correctness and propriety of all critical insurance actions. In short, this staff is the primary control point for all of our processes involving employee-generated disbursement actions. This staff also has the responsibility of ensuring the propriety of our system-generated disbursements. The ICS exists to augment traditional management controls (i.e., internal system edits, supervision, performance reviews, and quality control reviews, etc.).

In addition to the above, the ICS conducts a variety of post-audit reviews using, among other things, matching reports to help us prevent and detect fraud, waste, and abuse. Moreover, the ICS reviews the work of its own staff. Through these reviews, the staff supervisors ensure that work is being done in date order, that it is being reviewed properly, and that no fraud has been committed.

The ICS identified best practices by consulting with the Office of Inspector General, who provided them with a variety of computer matching programs that assist in identifying patterns that may indicate abuse. Internal Control managers also regularly attend classes in statistical sampling and in the prevention and detection of fraud, waste, and abuse, and have received formal training in management and accountability. They have shared their expertise with other elements of VBA, and the OIG has referred to their operation as a “best practice.”

Detail IV

Improper Payment Reduction Outlook FY 2003 - FY 2007
\$ in Millions

| Program | FY 03 Outlays 1/\$ | FY 03 IP % | FY 03 IP \$ | FY 04 Outlays \$ | FY 04 IP % | FY 04 IP \$ | FY 05 IP % | FY 06 IP % | FY 07 IP % |
|---------------------------------------|--------------------------|---------------|----------------|---------------------|---------------|----------------|---------------|---------------|---------------|
| Compensation 2,3 | 24,750 | .586 | 145 | 26,536 | .500 | 132 | .450 | .400 | .350 |
| | | .448 | 111 | | .400 | 106 | .350 | .200 | .100 |
| Pensions 2 | 3,219 | 8.36 | 269 | 3,326 | 7.50 | 249 | 6.75 | 6.00 | 5.50 |
| | | .454 | 15 | | .400 | 13 | .350 | .300 | .275 |
| Education | 2,129 | 2.4 | 52 | 2,306 | 2.4 | 55 | 2.3 | 2.3 | 2.2 |
| Vocational Rehabilitation 4 | 515 | | | 550 | | | | | |
| Loan Guaranty 5 | 6,623 | | | 9,176 | | | | | |
| Insurance | 1,676 | .02 | 0.261 | 1,705 | .02 | 0.369 | .02 | .02 | .02 |

Notes to Improper Payment Reduction Outlook Table:

1 For some programs, dollars reported are payments, not necessarily outlays.

2 Overpayments (shaded cells) and underpayments are identified for both Compensation and Pension programs.

3 Dependency & Indemnity Compensation is included with Compensation.

4 Vocational Rehabilitation & Employment (VR&E) VR&E Service is beginning to collect data this fiscal year and will determine baseline rate and improvement targets for the next submission.

5 Loan Guaranty

Loan Guaranty is establishing a process for determining improper payments and for determining improper payment rates for the various programs.

Detail V

Discuss your agency's recovery auditing effort, if applicable, including the amount of recoveries expected, the actions taken to recover them, and the business process changes and internal controls instituted and/or strengthened to prevent further occurrences. (This reporting replaces the original legislative requirement for reporting not later than 12/31/04.)

Financial Services Center, Austin, TX

VA continues to enhance audit recovery efforts related to improper/duplicate vendor payments. By centralizing some vendor payment activities at the Financial Services Center (FSC) in Austin, TX, VA increased its focus on identifying and preventing vendor payment errors. The FSC reviews VA vendor payments daily to systematically identify, prevent, and recover improper payments made to commercial vendors. Current payment files are matched to identify and, where possible, prevent duplicates prior to payment. Also, payments from prior fiscal years are matched to identify potential duplicate payments for further analysis, assessment, and, as appropriate, collection. The FSC staff also reviews vendor payments to identify and collect improper payments resulting from payment processing, such as erroneous interest penalties, service charges, and sales taxes. Since starting this effort in FY 2004, the FSC has recovered over \$31,000 in erroneous interest penalties, service charges, and sales taxes for reuse by VA entities.

In FY 2004, FSC collections of improper payments and the recovery of unapplied vendor statement credits totaled over \$3.7 million—a 22 percent increase over FY 2003 collections. Improved payment oversight also enabled the VA to identify and cancel nearly \$3.9 million in potential improper payments prior to disbursement during FY 2004. Since the FSC audit recovery effort's inception in FY 2001, VA has recovered over \$10.5 million in improper payments and prevented the improper payment of another \$9.7 million.

Health Administration Center, Denver, CO

Public Law 106-74 mandated VA conduct, by contract, a recovery audit program of past payments for hospital care. In the associated conference report for Public Law 106-379, the primary intent of this program was further described as an interest to ensure that clinical diagnoses and treatments match the codes, which are submitted to VA for payment and, where an overpayment has been made, enable VA to recover the funds for medical care.

VA awarded a recovery audit contract in December 2000. As of September 30, 2004, the contractor has identified 51,247 receivables totaling \$36,628,282 of which VA has recovered \$28,310,191.

Supply Fund

The Office of Acquisition and Materiel Management works with the Inspector General's office to recover funds owed the Department of Veterans Affairs due to: (1) defective pricing - whether the prices for the items awarded were based on accurate, complete, and current disclosures by the offeror during contract negotiations; and (2) price reduction violations - whether the contractor complied with the terms and conditions of the price reduction clause. As part of the IG's post-award contract reviews, they also look for, and collect, overcharges that were the result of the contractor charging more than the contract price. In FY 2004, this audit recovery program recovered \$16.6 million.

Detail VI

Describe the steps the agency has taken and plans to take to ensure that agency managers (including the agency head) are held accountable for reducing and recovering improper payments.

Compensation & Pension

Quality of claims processing is a key element in the performance standards of the regional office director and the service center manager and all supervisors in the service center that execute the Compensation and Pension programs. Directors report to the Associate Deputy Under Secretary for Field Operations. Additionally, award money is available for stations that exceed targeted quality, timeliness, and production goals.

Education

Performance accountability measures are set at the Administration level for Directors of the offices that process Education claims, and by the Directors for subordinates. Education Service is developing standardized nationwide performance standards for personnel who process claims. The Payment Accuracy Rate is included in all of these performance standards.

Vocational Rehabilitation & Employment

The VR&E Quality Assurance Reviews are conducted twice each fiscal year. After each station's review, a letter is sent to the regional office, which contains the results and outlines the errors found. Additionally, the letter outlines required corrective actions. The regional office is required to submit certification of compliance on the corrective actions to the VR&E Service through the regional office director's office. In FY 2004, VR&E Service began to require all regional offices with corrective actions on fiscal activities to submit the amount of under and over payments.

Detail VII

A. Describe whether the agency has the information systems and other infrastructure it needs to reduce improper payments to the levels the agency has targeted.

Except for Education, VA has the information systems and other infrastructure needed to reduce improper payments to targeted levels.

B. If the agency does not have such systems and infrastructure, describe the resources the agency requested in its FY 2005 budget submission to Congress to obtain the necessary information systems and infrastructure.

Education

In the FY 2005 Budget Submission, VBA's Education Service requested \$5.2 million in resource requirements for The Electronic Education System (TEES) development.

Detail VIII

A description of any statutory or regulatory barriers which may limit the agencies' corrective actions in reducing improper payments.

There are no statutory or regulatory barriers that limit corrective actions in reducing improper payments for any of the programs discussed.

DEFINITIONS

Please note: Key Measures are defined in the Key Measures Data Table.

Accounts payable

The money VA owes to vendors and other Federal entities for products and services purchased. This is treated as a liability on the balance sheet. (Financial)

Accounts receivable

The amount of money that is owed to VA by a customer (including other Federal entities) for products and services provided on credit. This is treated as a current asset on the balance sheet and includes such items as amounts due from third-party insurers for veterans' health care and from individuals for compensation, pension, and readjustment benefit overpayments. (Financial)

Accuracy of decisions (Services)

Percent of cases completed accurately for veterans who receive Chapter 31 (disabled veterans receiving vocational rehabilitation) services and/or educational/vocational counseling benefits under several other benefit chapters. Accuracy of service delivery is expressed as a percent of the highest possible score (100) on cases reviewed. (VR&E)

Accuracy of program outcome

This measure seeks to ensure the accuracy of decisions made to declare a veteran rehabilitated or discontinued from a program of services. (VR&E)

Acute Bed Days of Care (BDOC)/1000

A measure that evaluates cost efficiency and utilization patterns by evaluating the number of beds in use for the full population of unique patients served. This ratio assists in ensuring that there are not inappropriate admissions. (Medical Care)

Allowance

The amounts included in the President's budget request or projections to cover possible additional proposals, such as statutory pay increases and contingencies for relatively uncontrollable programs and other requirements. As used by Congress in the concurrent resolutions on the budget, allowances represent a special functional classification designed to include amounts to cover possible requirements, such as civilian pay raises and contingencies. Allowances remain undistributed until they occur or become firm; then they are distributed to the appropriate functional classification(s). (Financial)

Appeals decided per Veterans Law Judge

The total number of decisions, remands, dismissals, and vacatur issued by the Board of Veterans' Appeals, divided by the total number of Veterans Law Judges. (BVA)

Appeals resolution time (in days)

The average length of time it takes the Department to process an appeal from the date a claimant files a Notice of Disagreement (NOD) until a case is finally resolved, including resolution at a regional office or by a final decision by the Board. (BVA and C&P)

Apportionment

A distribution made by the Office of Management and Budget of amounts available for obligation in an appropriation or fund account. Apportionments divide amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The amounts so apportioned limit the amount of obligations that may be incurred. (Financial)

Appropriation

The specific amount of money authorized by Congress for approved work, programs, or individual projects. (Financial)

Appropriation Authority

The authority granted by Congress for the agency to spend government funds. (Financial)

Attainment of statutory minimum goals for small business concerns as a percent of total procurement

The procurement dollars spent with small business concerns divided by the total procurement dollars, expressed as a percentage. (Departmental Management)

Average cost of placing participant in employment

This performance measure is a Common Measure whose definition is under development with the Departments of Labor, Education, Health and Human Services, and Veterans Affairs and will go into effect in FY 2005. (VR&E)

Average days to process – DIC actions

The average length of time it takes to process a DIC claim from the date of receipt of claim in VA until the date of completion. (Compensation)

Average hold time in seconds

The average length of time (in seconds) that a caller using the toll-free service number waits before being connected to an insurance representative. (Insurance)

Average number of days to obtain service medical records

Elapsed time, in days, from the date a field office submits a request for service medical records to the National Personnel Records Center (NPRC) until the date the field office receives the information. (Note: A statistically reliable method to capture this information has not yet been developed.) (VBA)

Average number of days to process a claim for reimbursement of burial expenses

Elapsed time, in days, from receipt of a claim in the regional office to closure of the case by issuing a decision by the regional office. (VBA/Burial)

Average waiting time for new patients seeking primary care clinic appointments (in days)

This measure is calculated using the *VistA* scheduling software and calculates the average number of days between when an appointment request is made (entered into the computer) and the date for which the appointment is actually scheduled. (Medical Care)

Average waiting time for next available appointment in primary care clinics (in days)

This measure is calculated using the *VistA* scheduling software and takes the average of primary care appointments that are designated as 'next available' and is measured from the date of the request to the date the appointment is actually made. (Medical Care)

Average waiting time for next available appointment in specialty clinics (in days)

This measure is calculated using the *VistA* scheduling software and takes the average of specialty care appointments that are designated as 'next available' and is measured from the date of the request to the date the appointment is actually made. (Medical Care)

Average waiting time for patients seeking a new specialty clinic appointment (in days)

This measure is calculated using the *VistA* scheduling software and takes the average number of days between when an appointment request is made (entered into the computer) and the date for which the appointment is actually scheduled. The specialty clinics included in this measure are audiology, cardiology, eye care (both ophthalmology and optometry), urology, and orthopedics. (Medical Care)

Balance sheet

A summary of all the assets the agency owns and the liabilities owed against those assets as of a point in time (the end of the fiscal year for VA is September 30). This statement always shows two consecutive fiscal year snapshots so the reader can compare the information. There is no “owners’ equity” in a federal agency, as there is in a non-government company. However, we instead report our “net position,” which is the amount of unexpended appropriation authority. (Financial)

Budget Authority

The authority provided by law to enter into obligations that will result in immediate or future outlays involving Federal Government funds, except that budget authority does not include authority to insure or guarantee the repayment of indebtedness incurred by another person or government. The basic forms of budget authority are appropriations, authority to borrow, and contract authority. Budget authority may be classified by the period of availability (1-year, multiple-year, no-year), by the timing of congressional action (current or permanent), or by the manner of determining the amount available (definite or indefinite). (Financial)

Budgetary resources

Budgetary resources are forms of authority given to an agency allowing it to incur obligations. Budgetary resources include new budget authority, unobligated balances, direct spending authority, and obligation limitations. (Financial)

BVA cycle time

BVA cycle time measures the time a case spends at the Board, other than the time the case file is in the possession of a Veterans Service Organization. (BVA)

CARES – Capital Asset Realignment for Enhanced Services

The program to assess veteran health care needs in VHA Networks, identify service delivery options to meet those needs in the future, and guide the realignment and allocation of capital assets to support the delivery of health care services. (Medical Care)

Chief Financial Officers Act of 1990

Legislation enacted to improve the financial management practices of the Federal government and to ensure the production of reliable and timely financial information for use in the management and evaluation of Federal programs. (Financial)

Compliance survey completion rate

The percentage of compliance surveys completed compared with the number of surveys scheduled at the beginning of the fiscal year. (Education)

Cost – Obligations per unique patient user

The average cost of total obligations for medical care divided by unique patients served. (Medical Care)

Cost per case

A unit decision cost derived by dividing BVA’s total obligational authority by the number of decisions produced. (BVA)

Cumulative number of kiosks installed at national and state veterans cemeteries

The total number of kiosk information centers installed at national and state veterans cemeteries to assist visitors in finding the exact gravesite locations of individuals buried there. In addition to providing the visitor with a cemetery map for use in locating the gravesite, the kiosk information center provides such general information as the cemetery’s burial schedule, cemetery history, burial eligibility, and facts about the National Cemetery Administration. (Burial)

Cumulative percent of commercially eligible FTE on which competitive sourcing studies are completed

The cumulative percentage of Full Time Equivalent (FTE) positions competed under competitive sourcing studies against the total number of commercial positions identified in VA’s OMB-approved competitive sourcing plan. Note: Until such time as VA receives legislative relief to the Competitive Sourcing prohibition contained in Title 38 section 8110 (a)(5), VA will not measure Competitive Sourcing activities as an element of the PAR. (Departmental Management)

Customer satisfaction

Customer satisfaction scores (measured on a scale of one through five, with five being the highest possible score) are based on surveys returned to OIG by the principals impacted by audits, investigations, contract reviews, health care inspections, and Combined Assessment Program Reviews. In instances where customer surveys are returned with lower than anticipated ratings, management may follow up with survey participants to identify any issues that caused low ratings and possible solutions. (OIG)

Customer satisfaction – high ratings

Nationally, the percentage of respondents to the education customer satisfaction survey who were “very satisfied” or “somewhat satisfied” with the way VA handled their education benefits claim. (Education)

Customer satisfaction (Survey)

Percent of veterans who answered “very satisfied” or “somewhat satisfied” overall with the VR&E program (of those who completed or withdrew from the program). (VR&E)

Decrease underutilized space from FY 03 baseline of 19,930,244 sq. ft.

Underutilized space is any space that is in use, but is in excess of the amount derived through the approved space planning method. For example, if the approved space model indicates that the workload for a given site justifies a 10,000 sq. ft. radiology space, any space above that amount is considered to be underutilized, even if it is in use as radiology space. This measure shows how much VA has decreased underutilized space as compared to the FY 2003 baseline. (Departmental Management)

Decrease vacant space from FY 03 baseline of 8,874,544 sq. ft.

VA defines vacant space as any block of space over 500 sq. ft. that is at least 75 percent empty. This measure shows how much VA has decreased vacant space as compared to the FY 2003 baseline. (Departmental Management)

Deficiency-free decision rate

This goal is based on a random sampling of approximately 5 percent of Board decisions. Decisions are checked for deficiencies in the following categories: identification of issues, findings of fact, conclusions of law, reasons and bases/rationale for preliminary orders, and due process. (BVA)

Dollar value of 1st and 3rd party collections

Medical care received within VHA has a co-payment attached in some cases. This co-payment is referred to as 1st party collections. In addition, for veterans who have other insurance, as appropriate, those insurance companies are billed for services. Those collections are referred to as 3rd party collections. (Medical Care)

Efficiency – Annual number of appointments per year per FTE

The ratio of all outpatient visits against the number of clinical full-time equivalent employees. The measure has an indirect relationship to efficiency. (Medical Care)

Exchange Revenue

Exchange revenues arise when a Federal entity provides goods and services to the public or to another government entity for a price. (Financial)

Federal Credit Reform Act of 1990

Legislation enacted to improve the accounting for costs of federal credit programs. (Financial)

Federal Financial Management Improvement Act (FFMIA)

The FFMIA requires agencies to produce timely and reliable financial statements that demonstrate their compliance with Federal financial management systems requirements, Federal accounting standards, and the U.S. government standard general ledger. If an agency believes its systems are not FFMIA-compliant, it must develop a remediation plan to achieve compliance within 3 years. (Financial)

Federal Managers' Financial Integrity Act (FMFIA) of 1982

Legislation that requires Federal agencies to establish processes for the evaluation and improvement of financial and internal control systems in order to ensure that management control objectives are being met.

(Financial)

Fiduciary Activities – Initial Appointment & Fiduciary – Beneficiary Exams (completed) (%)

This measure is the percentage of work products completed that exceeded the timeliness standard. It is obtained by dividing the sum of initial appointment (IA) and fiduciary beneficiary (FB) field examination work products completed untimely during a month by the total number of IAs and FBs completed during that month. A work product is considered overdue if it is completed in over 45 days for IAs and over 120 days for FBs. The FYTD measure is the total sum of each month's overdue completed cases divided by the total number of completed IAs + FBs. (C&P)

Fiduciary Activities – Initial Appointment & Fiduciary – Beneficiary Exams (pending) (%)

This measure is the percentage of pending field examinations that are already pending beyond the timeliness standard. The percentage is obtained by dividing the sum of initial appointment (IA) and fiduciary-beneficiary (FB) field examinations pending over standard by the total number of IAs and FBs pending at the end of the month. IAs and FBs pending over 45 and 120 days, respectively, are untimely. (C&P)

Franchise Fund

VA's fund is comprised of six enterprise centers that competitively sell common administrative services and products throughout the Federal Government. The funds are deposited into the Franchise Fund. The Centers' operations are funded solely on a fee-for-service basis. Full cost recovery ensures they are self-sustaining. (Departmental Management)

Fund Balance with the Treasury

The aggregate amount of funds in VA's accounts with the Department of the Treasury for which we are authorized to make expenditures and pay liabilities. This account includes clearing account balances and the dollar equivalent of foreign currency account balances. (Financial)

Government Management Reform Act of 1994

Legislation enacted to provide more effective and efficient executive branch performance in reporting financial information to Congress and committees of Congress. (Financial)

Heritage Assets

Heritage Assets are unique and are generally expected to be preserved indefinitely. Heritage assets may have historical or natural significance; be of cultural, educational, or artistic importance; or have significant architectural characteristics. (Financial)

High customer ratings

The percent of insurance customers who rate different aspects of insurance services in the highest two categories, based on a 5-point scale, using data from the insurance customer survey. (Insurance)

Home Purchase – Percent of active duty personnel and veterans that could not have purchased a home without VA assistance

Comparison (ratio) of the median financial assets available to veterans at closing of a guaranteed loan versus the amount necessary to obtain an FHA loan. (Housing)

Increase the percent of funded grants providing services to homeless veterans that are faith-based

To expand opportunities for faith-based and community organizations to better meet the social needs of veterans and their families through grant-funded programs and other activities. (Departmental Management)

Intragovernmental assets

These assets arise from transactions among Federal entities. These assets are claims of the reporting entity against other Federal entities. (Financial)

Intragovernmental liabilities

These liabilities are claims against the reporting entity by other Federal entities. (Financial)

Inventory

An inventory is a tangible personal property that is (i) held for sale, including raw materials and work in process, (ii) in the process of production for sale, or (iii) to be consumed in the production of goods for sale or in the provision of services for a fee. (Financial)

Low customer ratings

The percent of insurance customers who rate different aspects of insurance services in the lowest two categories, based on a 5-point scale, using data from the insurance customer survey. (Insurance)

Management (or internal) controls

Safeguards (organization, policies, and procedures) used by agencies to reasonably ensure that (i) programs achieve their intended results; (ii) resources are used consistent with agency mission; (iii) programs and resources are protected from waste, fraud, and mismanagement; (iv) laws and regulations are followed; and (v) reliable and timely information is obtained, maintained, reported, and used for decision making. (Financial)

Material weakness

A reportable condition in which the design or operation of the specific internal control does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to the consolidated financial statements being audited. This condition may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. (Financial)

Medical residents' and other trainees' scores on a VHA survey assessing their clinical training experience

The satisfaction survey for residents and other medical trainees assists VHA in determining how well we are achieving VA's academic mission of providing innovative and high-quality health care training for VA and the Nation. The survey results are used to learn what satisfies medical trainees and to improve the clinical training experience. The sources of this data are the responses to a summary question from the Learners' Perceptions Survey. (Medical Care)

Memorial Service Network

NCA's field structure is geographically organized into five Memorial Service Networks (MSNs). The national cemeteries in each MSN are supervised by the MSN Director and staff. The MSN offices are located in Philadelphia, Pennsylvania; Atlanta, Georgia; Indianapolis, Indiana; Denver, Colorado; and Oakland, California. The MSN Directors and staff provide direction, operational oversight, and engineering assistance to the cemeteries located in their geographic areas. (Burial)

Montgomery GI Bill usage rate: All program participants

The MGIB usage rate is derived by dividing the number of veterans who have received MGIB benefits by the number of all veterans who participated in the MGIB program and have separated from active military service. The usage rate includes those veterans who are still within their 10-year eligibility period but have not, as yet, applied for education benefits. (Education)

Montgomery GI Bill usage rate: Veterans who have passed their 10-year eligibility period

The MGIB usage rate is derived by dividing the number of veterans who have received MGIB benefits by the number of all veterans who participated in the MGIB program, have separated from active military service, and are beyond their eligibility period, generally 10 years after they left active duty. (Education)

National accuracy rate (authorization work)

Nationwide, the percentage of original death pension claims, dependency issues, income issues, income verification matches, income verification reports, burial and plot allowances, claims for accrued benefits, and special eligibility determinations completed and determined to be technically accurate. The accuracy rate for the Nation is a compilation of the C&P Service's review of the 57 regional offices. (C&P)

National accuracy rate (fiduciary work)

Nationwide, the percentage of field examinations and account audits completed and determined to be technically accurate. The accuracy rate for the Nation is a compilation of the C&P Service's review of the 57 regional offices. (C&P)

National Accuracy Rate for burial claims processed

Nationwide, the percentage of claims completed and determined to be technically accurate. (Burial)

Net cost of operations

Net cost of operations is the gross cost incurred by VA less any exchange revenue earned from its activities. The gross cost of a program consists of the full cost of the outputs produced by that program plus any non-production costs that can be assigned to the program. (Financial)

Net position

Net position comprises the portion of VA's appropriations represented by undelivered orders and unobligated balances (unexpended appropriations) and the net results of the reporting entity's operations since inception, plus the cumulative amount of prior period adjustments (cumulative results of operations). (Financial)

Net program cost

Net program cost is the difference between a program's gross cost and its related exchange revenues. If a program does not earn any exchange revenue, there is no netting and the term used might be total program cost. (Financial)

Non-rating actions - average days pending

Elapsed time, in days, from date of receipt of a claim (for which work has not been completed) in the regional office to current date. Non-rating actions include the following types of claims: original death pension, dependency issues, income issues, income verification matches, income verification reports, burial and plot allowances, claims for accrued benefits, and special eligibility determinations. (C&P)

Non-rating actions - average days to process

Elapsed time, in days, from receipt of a claim in the regional office to closure of the case by issuing a decision by a regional office. Non-rating actions include the following types of claims: original death pension, dependency issues, income issues, income verification matches, income verification reports, burial and plot allowances, claims for accrued benefits, and special eligibility determinations. (C&P)

Notes to the Consolidated Financial Statements

The notes provide additional disclosures that are necessary to make the financial statements more informative and not misleading. The notes are an integral part of the financial statements. (Financial)

Number of audit qualifications identified in the auditor's opinion on VA's Consolidated Financial Statements

Audits are performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States and the requirements of the Office of Management and Budget (OMB) Bulletin No. 01-02, "Audit Requirements for Federal Financial Statements," as amended. This measure reports how many audit qualifications are identified each year in VA's consolidated financial statements. (Departmental Management)

Number of business lines transformed to achieve a secure veteran-centric delivery process that would enable veterans and their families to register and update information, submit claims or inquiries, and obtain status
Maintain a *One VA* information technology framework that supports the integration of information across busi-

ness lines and provides a course of consistent, reliable, accurate, and secure information to veterans and their families, employees, and stakeholders. (Departmental Management)

Number of indictments, arrests, convictions, administrative sanctions, and pretrial diversions

Output measures resulting from the conduct of an OIG investigation into allegations of criminal activities related to programs and operations of VA or into allegations against senior VA officials and other high profile matters of interest to Congress and the Department. (OIG)

Number of material weaknesses identified during the Annual Financial Statement Audit or identified by management

Audits are performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States and the requirements of the Office of Management and Budget (OMB) Bulletin No. 01-02, *"Audit Requirements for Federal Financial Statements,"* as amended. This measure reports how many material weaknesses are identified each year in VA's consolidated financial statements. (Departmental Management)

Number of reports issued

An output measure resulting from the preparation and release of a formal document prepared and released by the OIG following the conduct of a Consolidated Assessment Program review, administrative investigation, audit, or health care inspection. (OIG)

Obligations

Obligations represent the amount of orders placed, contracts awarded, services received, and other transactions occurring during a given period that would require payments during the same or future period. (Financial)

OMB Circular No. A-123

The Office of Management and Budget (OMB) issued Circular No. A-123 to provide guidance to Federal managers on improving the accountability and effectiveness

of Federal programs and operations by establishing, assessing, correcting, and reporting on management controls. (Financial)

OMB Circular No. A-127

The Office of Management and Budget (OMB) issued Circular No. A-127 to prescribe policies and standards for executive departments and agencies to follow in developing, operating, evaluating, and reporting on financial management systems. (Financial)

Outlay

Outlay is the amount of checks, disbursement of cash, or electronic transfer of funds made to liquidate a Federal obligation. Outlays also occur when interest on the Treasury debt held by the public accrues and when the Government issues bonds, notes, debentures, monetary credits, or other cash-equivalent instruments in order to liquidate obligations. (Financial)

Outpatient visits/1000 – subdivided by: Med/Surg

A ratio of all visits to providers against unique patients served for all medical and surgical clinics. Provides information that assists in the evaluation of cost efficiency. (Medical Care)

Outpatient visits/1000 – subdivided by: Mental Health

A ratio of all visits to providers against unique patients served for all mental health clinics. Provides information that assists in the evaluation of cost efficiency. (Medical Care)

Overall satisfaction

Nationally, the percentage of respondents to the C&P customer satisfaction survey who were "very satisfied" or "somewhat satisfied" with the way VA handled their claim. (C&P)

Participation rate in the monthly Minority Veterans Program Coordinators (MVPC) conference call

Conference calls are scheduled monthly to identify concerns and issues that affect benefits delivery to minority

veterans, collaborate and exchange best practices, and update the Center on current as well as ongoing initiatives within their respective areas. (Departmental Management)

Payment accuracy rate

Measures how well decisions reflect payment at the proper rate for the correct period of time. (Education)

Percent change in earnings from pre-application to post-program employment

This performance measure is a Common Measure whose definition is under development with the Departments of Labor, Education, Health and Human Services, and Veterans Affairs and will go into effect in FY 2005. (VR&E)

Percent decrease of annual IT budget spent on sustainment, shifting corresponding savings to modernization (zero sum gain)

Decrease the amount spent on IT maintenance projects by 5 percent to enable increased spending on modernization projects. (Departmental Management)

Percent increase in the annual IT budget above the previous year's budget (excluding pay raise and inflation increases)

Cap the IT budget to the FY 2003 rebaselined amount. (Departmental Management)

Percent increase of EDI usage over base year of 1997

The percent increase in the number of line items ordered through Electronic Data Interchange (EDI) by fiscal year. (Departmental Management)

Percent of all patients evaluated for the risk factors for hepatitis C

Hepatitis C is a major public health problem, and there is a concern that this disease occurs more frequently among veterans than the rest of the population. From a patient and public health perspective, all patients should be screened for high risk factors. If patients are at high risk for being exposed to hepatitis C, then they should be

tested and evaluated for possible drug therapy.

Regardless of whether they elect to initiate drug therapy or are candidates for current treatments, they need to receive information about disease transmission, the benefits of avoiding hepatotoxins such as alcohol, and the current recommendations regarding vaccination against other types of viral hepatitis. The numerator is the number of patients ever screened for risk factors, tested, and/or diagnosed for hepatitis C. The denominator is all patients in the sample. (Medical Care)

Percent of all patients tested for hepatitis C subsequent to a positive hepatitis C risk factor screening

The number of patients who are ever tested or diagnosed for hepatitis C divided by the number of patients in the sample ever tested, diagnosed, or screened with a positive risk factor. (Medical Care)

Percent of blocked calls

The percentage of call attempts for which callers receive a busy signal because all circuits were in use for the insurance toll-free service number. (Insurance)

Percent of cases using alternate dispute resolution (ADR) techniques

The percent of contract dispute matters electing to use Alternate Dispute Resolution (ADR) techniques. ADR techniques refer generally to several formal and informal processes for resolving disputes that do not entail courtroom litigation. (Departmental Management)

Percent of claimants who are Benefits Delivery at Discharge (BDD) participants

Nationally, the percentage of all BDD-eligible service personnel who submitted BDD claims. (Compensation)

Percent of clinical software patches installed on time: CPRS, BCMA, Imaging

The clinical software patches that support the electronic medical record (CPRS), blood administration (BCMA), and radiology (Imaging) have been identified as having significant safety potential for patients if not installed on

time. This measure ensures that all are installed in an appropriate time frame. (Medical Care)

Percent of compensation recipients who perceive that VA compensation redresses the effect of service-connected disability in diminishing the quality of life

The percent of veterans in a Program Outcome Study of the compensation program who believe the compensation they are receiving is fair. (Compensation)

Percent of compensation recipients who were kept informed of the full range of available benefits

Nationally, the percentage of respondents to the C&P customer satisfaction survey who indicated that the VA kept them informed of the full range of VA benefits and services available, of those who needed that information. (Includes both persons applying for and receiving compensation.) (Compensation)

Percent of DIC recipients above the poverty level

The percent of DIC recipients as measured by the Spouse and Parents DIC Program Outcome Studies who are above the poverty level threshold for the year in which the study is done. (Compensation)

Percent of DIC recipients who are satisfied that the VA recognized their sacrifice

The percent of DIC recipients in a Program Outcome Study of the DIC program who believe the DIC benefits they are receiving are fair. (Compensation)

Percent of employees who are aware that alternate dispute resolution (ADR) is an option for addressing workplace disputes

The percent of employees who are made aware of ADR through a variety of mechanisms, such as increased training opportunities, mediation satellite broadcast programs, and promotion of videotape examples on mediation. (Departmental Management)

Percent of funeral directors who respond that national cemeteries confirm the scheduling of the committal service within 2 hours

The percent of funeral directors who respond that the amount of time it typically takes to confirm the scheduling of an interment is less than two hours. (Burial)

Percent of Group 1 emergency preparedness officials who receive training or, as applicable, who participate in exercises relevant to VA's COOP plan on the National level

This measure provides an indicator of the extent to which senior Washington-based VA leaders are trained and prepared to assume effective leadership roles and ensure continuity of VA operations in time of national emergency. (Departmental Management)

Percent of Group 2 emergency preparedness officials who receive training or, as applicable, who participate in exercises relevant to VA's COOP plan on the National level

This measure provides an indicator of the extent to which VA field-based leaders scheduled to assume a VA headquarters role at a remotely located "mirror-site" are trained and prepared to assume effective leadership of the Department and ensure continuity of VA operations in time of national emergency, when the VACO leadership structure has been compromised. (Departmental Management)

Percent of headstones and markers ordered by national cemeteries for which inscription data are accurate and complete

This percentage represents the number of headstone and marker inscriptions ordered by national cemeteries for which inscription information is correctly and accurately recorded by cemetery personnel divided by the total number of inscriptions ordered. (Burial)

Percent of headstones and markers ordered online by other federal and state veterans cemeteries using BOSS

This percentage represents the number of headstones and markers ordered through NCA's Burial Operations Support System (BOSS) by other federal (for example,

Arlington National Cemetery) and state veterans cemeteries divided by the total number of headstones and markers ordered by other federal and state veterans cemeteries. (Burial)

Percent of headstones and markers that are undamaged and correctly inscribed

This percentage represents the number of headstones and markers that are undamaged and correctly inscribed, divided by the number of headstones and markers ordered. (Burial)

Percent of headstones and/or markers in national cemeteries that are at the proper height and alignment

This percentage represents the number of headstones and markers in national cemeteries that are at the proper height and alignment divided by the total number assessed. (Burial)

Percent of headstones, markers, and niche covers that are clean and free of debris or objectionable accumulations

This percentage represents the number of headstones, markers, and niche covers that are clean and free of debris or objectionable accumulations divided by the total number assessed. (Burial)

Percent of individual headstone and marker orders transmitted electronically to contractors

The percent of individual headstone and marker orders that were transmitted to contractors via communication software or Internet e-mail. (Burial)

Percent of outpatient encounters that have electronic progress notes signed within 2 days

The percent of all outpatient encounters that have progress notes entered into the electronic medical record within 2 days of the encounter. (Medical Care)

Percent of participants employed first quarter after program exit

This performance measure is a Common Measure whose definition is under development with the Departments of Labor, Education, Health and Human

Services, and Veterans Affairs and will go into effect in FY 2005. (VR&E)

Percent of participants still employed three quarters after program exit

This performance measure is a Common Measure whose definition is under development with the Departments of Labor, Education, Health and Human Services, and Veterans Affairs and will go into effect in FY 2005. (VR&E)

Percent of patients who report being seen within 20 minutes of scheduled appointments at VA health care facilities

Percent of patients who report in the Survey of Health care Experiences of Patients (SHEP) that they were seen by the provider within 20 minutes or less of their scheduled appointment time. (Medical Care)

Percent of pension recipients who were informed of the full range of available benefits

Nationally, the percentage of respondents to the C&P customer satisfaction survey who indicated that the VA kept them informed of the full range of VA benefits and services available, of those who needed that information. (Includes both persons applying for and receiving pension.) (Pension)

Percent of Presidential Memorial Certificates that are accurately inscribed

A Presidential Memorial Certificate (PMC) conveys to the family of the veteran the gratitude of the Nation for the veteran's service. To convey this gratitude, each certificate must be accurately inscribed. This measure represents the number of PMCs sent to the families of deceased veterans that are accurately inscribed, divided by the number of PMCs issued. (Burial)

Percent of recipients who said their claim was very or somewhat fair

Nationally, the percentage of respondents to the C&P customer satisfaction survey who indicated that VA's evaluation of their claim was "somewhat" or "very" fair.

(Includes both persons applying for and receiving pension.) (Pension)

Percent of respondents who would recommend the national cemetery to veteran families during their time of need

The percent of survey respondents who agree or strongly agree that they would recommend the national cemetery to veteran families during their time of need. (Burial)

Percent of VA medical centers that provide electronic access to health information provided by DoD on separated service persons

All VA medical centers will provide electronic access for separated service persons to their own military health records as well as for Veterans Benefits offices to facilitate claims processing. (Medical Care)

Percent of veterans in receipt of compensation whose total income exceeds that of like-circumstanced veterans

A figure derived from a Compensation Program Outcome Study measuring available income and other cash and non-cash resources for service-connected disabled veterans compared to nonservice-connected veterans. (Compensation)

Percent of veterans served by a burial option in a national cemetery within a reasonable distance (75 miles) of their residence

NCA determines the percentage of veterans served by a burial option in existing national cemeteries within a reasonable distance of their residence by analyzing census data on the veteran population. A burial option is defined as a first family member interment option (whether for casketed remains or cremated remains, either in-ground or in columbaria) in a national cemetery that is available within 75 miles of the veteran's place of residence. From 2000 through 2002, the number of veterans and the number of veterans served were extracted from the VetPop2000 model using updated 1990 census data. Beginning in 2003, the number of veterans and the number of veterans served were extracted from a revised VetPop2000 model using 2000 census. (Burial)

Percent of veterans served by a burial option only in a state veterans cemetery within a reasonable distance (75 miles) of their residence

NCA determines the percentage of veterans served by a burial option only in a state veterans cemetery within a reasonable distance of their residence by analyzing census data on the veteran population. A burial option is defined as a first family member interment option (whether for casketed remains or cremated remains, either in-ground or in columbaria) in a state veterans cemetery that is available within 75 miles of the veteran's place of residence. From 2000 through 2002, the number of veterans and the number of veterans served were extracted from the VetPop2000 model using updated 1990 census data. Beginning in 2003, the number of veterans and the number of veterans served were extracted from a revised VetPop2000 model using 2000 census. (Burial)

Percent of veterans who were discharged from a Domiciliary Care for Homeless Veterans (DCHV) Program or HCHV Community-based Contract Residential Care Program to an independent or a secured institutional living arrangement

This measure tracks the percentage of veterans discharged from a DCHV or HCHV program directly to independent living or secure housing in the community. Independent living is defined as residence in one's own apartment, room, or house. Secured living arrangement is defined as half-way house, transitional housing, or domiciliary. (Medical Care)

Prevention Index II (Special Populations)

The overall Prevention Index score is comprised of nine disease or health factors that measure how well VA follows nationally recognized primary prevention and early detection recommendations that significantly determine health outcomes. Indicators within the Index include: rate of immunizations for influenza and Pneumococcal pneumonia; screening for tobacco consumption, alcohol abuse, breast cancer, cervical cancer, and colorectal cancer; screening for prostate cancer education; and screening for cholesterol levels. The same overall index is then evaluated for those patients who meet the definition of a special population as a sub-group. (Medical Care)

Program evaluation

An assessment, through objective measurement and systematic analysis, of the manner and extent to which Federal programs achieve intended outcomes. (Departmental Management)

Prompt Payment Act

The Prompt Payment Final Rule (formerly OMB Circular No. A-125, "Prompt Payment") requires Executive departments and agencies to pay commercial obligations within certain time periods and to pay interest penalties when payments are late. (Financial)

Property, Plant, and Equipment

Property, plant, and equipment consist of tangible assets, including land, that have estimated useful lives of 2 years or more, not intended for sale in the ordinary course of operations, and have been acquired or constructed with the intention of being used, or being available for use, by the reporting entity. (Financial)

PTSD – Post Traumatic Stress Disorder

PTSD is an anxiety disorder that can occur following the experience or witnessing of life-threatening events, such as military combat, natural disasters, terrorist incidents, serious accidents, or violent personal assaults such as rape. People who suffer from PTSD often relive the experience through nightmares and flashbacks, have difficulty sleeping, and feel detached or estranged. These symptoms can be severe enough and last long enough to significantly impair the person's daily life. Common PTSD stressors in veterans include war zone stress (e.g., combat and exposure to mass casualty situations), the crash of a military aircraft, or sexual assault. VA is committed to providing an integrated, comprehensive, and cost-effective continuum of care for veterans with PTSD. (Medical Care)

Quality – The percentage of diabetic patients taking the HbA1c blood test in the past year

Clinical Practice Guidelines recommend an annual evaluation of HbA1c testing as it is used to measure long-range glycemic control. Increased control decreases potential complications from diabetes. (Medical Care)

Reduce facility energy consumption relative to a 1985 baseline

Facility energy consumption is measured by BTU's per gross square foot in VA facilities. This measure shows how much VA has decreased energy consumption as compared to a 1985 baseline. (Departmental Management)

Reportable Conditions

Matters coming to the auditor's attention that, in the auditor's judgment, should be communicated because they represent significant deficiencies in the design or operation of internal control that could adversely affect the organization's ability to properly record, process, and summarize transactions and comply with applicable laws and regulations. (Financial)

Research and Development

Research and development investments are expenses included in the calculation of net costs to support the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new and improved products and processes, with the expectation of maintaining or increasing national economic productivity capacity or yielding other future benefits. (Financial)

Speed of entitlement decisions in average days

Average number of days from the time the application is received until the veteran is notified of the entitlement decision. (VR&E)

State Veterans Cemetery

State veterans cemeteries, which complement VA's system of national cemeteries, provide burial options for eligible veterans and their family members. These cemeteries may be established by the States with the assistance of VA's State Cemetery Grants Program (SCGP). The SCGP provides grants to states of up to 100 percent of the cost of establishing, expanding, or improving state veterans cemeteries. (Burial)

Statement of Budgetary Resources

A financial statement that provides assurance that the amounts obligated or spent did not exceed the available budget authority, obligations and outlays were for the purposes intended in the appropriations and authorizing legislation, other legal requirements pertaining to the account have been met, and the amounts are properly classified and accurately reported. (Financial)

Statement of Changes in Net Position

A financial statement that provides the manner in which VA's net costs were financed and the resulting effect on the Department's net position. (Financial)

Statement of Financing

A financial statement that explains how budgetary resources obligated during the period relate to the net cost of operations. It also provides information necessary to understand how the budgetary resources finance the cost of operations and affect the assets and liabilities of the Department. (Financial)

Statement of Net Costs

A financial statement that provides information to help the reader understand the net costs of providing specific programs and activities, and the composition of and changes in these costs. (Financial)

Statement of Written Assurance

A statement of written assurance is required by the Federal Managers' Financial Integrity Act. Each year, the head of each executive agency must prepare a statement that the agency's systems of internal accounting and administrative control fully comply with the requirements of the law, or that they do not comply. In the latter case, the head of the agency must include a report in which (a) material weaknesses in the agency's system of internal accounting and administrative controls are identified and (b) the plans and schedules for correcting any such weaknesses. (Financial)

Statistical quality index

A quality index that reflects the number of correct actions found in Statistical Quality Control reviews, measured as a percentage of total actions reviewed. (Housing)

Status of Budgetary Resources

Obligations incurred, the unobligated balances at the end of the period that remain available, and unobligated balances at the end of the period that are unavailable except to adjust or liquidate prior year obligations. (Financial)

Stewardship Land

Land not acquired for or in connection with items of general property, plant, and equipment. (Financial)

Stewardship Property, Plant, and Equipment

Assets whose physical properties resemble those of general PP&E that are traditionally capitalized in financial statements. However, due to the nature of these assets, (1) valuation would be difficult and (2) matching costs with specific periods would not be meaningful. Stewardship PP&E consists of heritage assets, national defense PP&E, and Stewardship Land. (Financial)

Sustain 2002 level of partnering opportunities with: Veterans Service Organizations; other Federal Agencies; non-profit foundations, e.g., American Heart Association, American Cancer Society; and private industry, e.g., pharmaceutical companies

This measures the number of partnering opportunities with other Federal agencies and with the private sector for joint research efforts in order to leverage research dollars. (Medical Research)

Telehealth

The use of electronic communications and information technology to provide and support health care when distance separates the participants. It includes health care practitioners interacting with patients, and patients interacting with other patients. (Medical Care)

Telemedicine

The provision of care by a licensed independent health care provider that directs, diagnoses, or otherwise provides clinical treatment delivered using electronic communications and information technology when distance separates the provider and the patient. (Medical Care)

Telephone activities - abandoned call rate

Nationwide, the percentage of call attempts for which the caller gets through, but hangs up before talking to a VA representative. (C&P, Education)

Telephone activities - blocked call rate

Nationwide, the percentage of call attempts for which callers receive a busy signal because all circuits were in use. (C&P, Education)

Unobligated Balances

Balances of budgetary resources that have not yet been obligated. (Financial)

VA Domiciliary

A VA domiciliary provides comprehensive health and social services in a VA facility for eligible veterans who are ambulatory and do not require the level of care provided in nursing homes. (Medical Care)

VA Hospital

A VA hospital is an institution that is owned, staffed, and operated by VA and whose primary function is to provide inpatient services. Note: Each division of an integrated medical center is counted as a separate hospital. (Medical Care)

VA National Cemetery

A VA national cemetery provides burial options for eligible veterans and their family members. VA's 120 national cemeteries are national shrines that are important sites for patriotic and commemorative events. (Burial)

VA Regional Office

A VA regional office is a VBA office located in each state that receives and processes claims for VA benefits. (VBA)

Value of monetary benefits from IG audits

Funds put to better use and monetary recoveries associated with recommendations to enhance VA operations and correct operating efficiencies resulting from OIG audits. (OIG)

Value of monetary benefits from IG contract reviews

Funds put to better use and monetary recoveries resulting from preaward and postaward contract reviews. (OIG)

Value of monetary benefits from IG investigations

Funds, including fines, penalties, restitutions, civil judgments, recoveries, and efficiencies that result from criminal and administrative investigations. (OIG)

Veterans Integrated Service Network (VISN)

The 21 VISNs are integrated networks of health care facilities that provide coordinated services to veterans to facilitate continuity through all phases of health care and to maximize the use of resources. (Medical Care)

Veterans satisfaction

The percentage of veterans answering the survey that were "very satisfied" or "somewhat satisfied" with the process of obtaining a VA home loan. (Housing)

List of Abbreviations and Acronyms

AAC

Austin Automation Center

ADR

Alternate Dispute Resolution

AHA

American Hospital Association

AICPA

American Institute of Certified Public Accountants

AMAS-R

Automated Monument Application System–Redesign

ARC

Allocation Resources Center

AZT

Azidothymidine

BDD

Benefits Delivery at Discharge

BDN

Benefits Delivery Network

BDOC

Bed Days of Care

BEC

Benefits Executive Council

BOB

Business Oversight Board

BOSS

Burial Operations Support System

BPA

Blanket Purchase Agreement

BVA

Board of Veterans' Appeals

C&P

Compensation and Pension

CAMS

Capital Asset Management System

CAP

Combined Assessment Program

CAPRI

Compensation and Pension Records Interchange

CARES

Capital Asset Realignment for Enhanced Services

CBOC

Community-based Outpatient Clinic

CDC

Centers for Disease Control and Prevention

CDCI II

Chronic Disease Care Index II

CFO

Chief Financial Officer

CFS

Consolidated Financial Statements

CHL

Countrywide Home Loans

CIO

Chief Information Officer

CIRC

Central Incident Response Capability

CLO

Clinical Logistics Office

CMOP

Consolidated Mail Outpatient Pharmacy

CMS

Centers for Medicare and Medicaid Services

CNH

Community Nursing Home

COLAs

Cost of Living Adjustments

COOP

Continuity of Operations Plan

CoreFLS

Core Financial and Logistics System

CPRS

Computerized Patient Record System

CPTS

Centralized Property Tracking System

CSMAS

Competitive Sourcing and Management Analysis Service

CSO

Commissioners Standard Ordinary

CSP

Cyber Security Professionalization

CSRS

Civil Service Retirement System

CWT

Compensated Work Therapy

CWT/TR

Compensated Work Therapy/Transitional Residential

DAEO

Designated Agency Ethics Official

DCHV

Domiciliary Care for Homeless Veterans

DFAS

Defense Finance and Accounting Service

DIC

Dependency and Indemnity Compensation

DMC

Debt Management Center

DoD

Department of Defense

DOE

Department of Energy

DOL

Department of Labor

DOOR

Distribution of Operational Resources

DSS

Decision Support System

EA

Enterprise Architecture

ECAP

Electronic Certification Automated Processing

ECSIP

Enterprise Cyber Security Infrastructure Project

EDI

Electronic Data Interchange

EFO

Enterprise Fund Office

EPA

Environmental Protection Agency

FAIR Act

Federal Activities Inventory Reform Act

FASAB

Federal Accounting Standards Advisory Board

FASB

Financial Accounting Standards Board

FATS

Foreclosure Avoidance Through Servicing

FECA

Federal Employees' Compensation Act

FERS

Federal Employees Retirement System

FFMIA

Federal Financial Management Improvement Act

FIFO

First In First Out

FISCAM

Federal Information System Controls Audit Manual

FISMA

Federal Information Security Management Act

FITSAF

Federal Information Technology Security Assessment Framework

FMFIA

Federal Managers' Financial Integrity Act

FMS

Financial Management System

FOAM

Financial Quality Assurance Manager

FSC

Financial Services Center

FSQAS

Financial & Systems Quality Assurance Service

FSS

Federal Supply Schedule

FTE

Full-time Equivalent

FY

Fiscal Year

G&EC

Geriatrics and Extended Care

GAAP

Generally Accepted Accounting Principles

GAO

Government Accountability Office

GMRA

Government Management Reform Act

GPO

Government Printing Office

GPRA

Government Performance and Results Act

GSA

General Services Administration

GWVIS

Gulf War Veterans Information System

HCHV

Health Care for Homeless Veterans

HEC

Health Eligibility Center

H/HHA

Homemaker/Home Health Aide

HIM

Health Information Management

HIPAA

Health Information Portability and Accountability Act

HUD

Department of Housing and Urban Development

HUD-VASH

HUD-VA Supported Housing

IDS

Intrusion Detection System

IFCAP

Integrated Funds Distribution, Control Point Activity, Accounting and Procurement

IG

Inspector General

IHS

Indian Health Service

IMS

Inventory Management System

| | |
|---|--|
| ISO Information Security Officer | NSLI National Service Life Insurance |
| IT Information Technology | NSOC Network and Security Operations Center |
| IVM Income Verification Match | OA&MM Office of Acquisition and Materiel Management |
| JEC Joint Executive Council | OAEM Office of Asset Enterprise Management |
| LETC Law Enforcement Training Center | OCIS Office of Cyber and Information Security |
| LS&C Loan Service & Claims | OGC Office of General Counsel |
| MAP-D Modern Award Processing - Development | OHRM Office of Human Resources Management |
| MCCF Medical Care Collections Fund | OIG Office of Inspector General |
| MEO Most Efficient Organization | OM Office of Management |
| MPI Master Patient Index | OMB Office of Management and Budget |
| MSN Memorial Service Network | OPM Office of Personnel Management |
| MVPC Minority Veterans Program Coordinators | ORD Office of Research and Development |
| NAC National Acquisition Center | OSDBU Office of Small and Disadvantaged Business Utilization |
| NCA National Cemetery Administration | OSGLI Office of Servicemembers' Group Life Insurance |
| NEPEC Northeast Program Evaluation Center | OWCP Office of Workers' Compensation Program |
| NIH National Institutes of Health | P&F Program and Financing |
| NOD Notice of Disagreement | PA&I Office of Performance Analysis and Integrity |

PAID

Personnel and Accounting Integrated Data

PART

Program Assessment Rating Tool

PBSC

Performance-based Service Contracting

PFSS

Patient Financial Service System

PI II

Prevention Index II

PKI

Public Key Infrastructure

PLOU

Portfolio Loan Oversight Unit

PMC

Presidential Memorial Certificate

PP&E

Property, Plant & Equipment

PTSD

Post Traumatic Stress Disorder

QA

Quality Assurance

QAS

Quality-Access-Satisfaction

QM

Quality Management

R&D

Research and Development

RBA 2000

Rating Board Automation 2000

REMIC

Real Estate Mortgage Investment Conduits

REO

Real Estate Owned

RID

Review and Inspections Division

RMC

Records Management Center

RO

Regional Office

RPO

Regional Processing Office

RVSR

Rating Veteran Service Representative

S&IC

Security and Investigations Center

S-DVI

Service-Disabled Veterans Insurance

FFFAS

Statement of Federal Financial Accounting Standards

SGLI

Servicemembers' Group Life Insurance

SHEP

Survey of Healthcare Experiences of Patients

SKIPPES

Skills, Knowledge, and Insurance Practices and Procedures Embedded in Systems

SMC

Strategic Management Council

SQC

Statistical Quality Control

SSA

Social Security Administration

SSN

Social Security Number

STAR

Statistical Technical Accuracy Review

SVES

State Verification and Exchange System

| | |
|--|---|
| SVH State Veterans Home | VA RC&V VA Records Center and Vault |
| SWA Statement of Written Assurance | VARO VA Regional Office |
| TAP Transition Assistance Program | VBA Veterans Benefits Administration |
| TBI Traumatic Brain Injury | VCAA Veterans Claims Assistance Act |
| TMP Telecommunications Modernization Project | VERA Veterans' Equitable Resource Allocation |
| TOP Treasury Offset Program | VETSNET Veterans Services Network |
| TPSS Training and Performance Support System | VGLI Veterans' Group Life Insurance |
| TREASURY Department of the Treasury (U.S. Treasury) | VHA Veterans Health Administration |
| TRICARE DoD-Managed Care Support Contract | VISN Veterans Integrated Service Network |
| UME Unreimbursed Medical Expense | VistA Veterans Health Information Systems and Technology Architecture |
| U.S.C. United States Code | VMLI Veterans' Mortgage Life Insurance |
| USGLI United States Government Life Insurance | VR&E Vocational Rehabilitation and Employment |
| VA Department of Veterans Affairs | VRI Veterans' Reopened Insurance |
| VACERT VA Electronic Education Certification Program | VSLI Veterans' Special Life Insurance |
| VACO VA Central Office | WAN Wide Area Network |
| VAEB VA Executive Board | WCP Workers' Compensation Program |
| VAMC VA Medical Center | |

Key Report Officials

WILLIAM A. MOORMAN

Acting Assistant Secretary for Management, CFO

D. MARK CATLETT

Principal Deputy Assistant Secretary for Management

EDWARD J. MURRAY

Acting Deputy Assistant Secretary for Finance,
Deputy CFO

ROMANO MASCETTI, III

Associate Deputy Assistant Secretary for
Financial Policy

JAMES G. BRADLEY

Financial Statements - Preparation

RICHARD SASSOON

Performance Measurement

RICHARD J. GRIFFIN

Inspector General

MICHAEL L. STALEY

Assistant Inspector General for Auditing

MARIE A. MAGUIRE

Financial Statements - Audit

JIMMY A. NORRIS

Veterans Health Administration, CFO

LYNNETTE NILAN, RN, EdD.

Veterans Health Administration,
Performance Measurement

JAMES M. BOHMBACH

Veterans Benefits Administration, CFO

RUTH WHICHARD

Veterans Benefits Administration,
Performance Analysis and Integrity

DANIEL A. TUCKER

National Cemetery Administration, CFO

JOHN E. GAEGLER

National Cemetery Administration,
Policy and Planning



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