

Appendix A: Glossary of Terms

Acronym	Full Name
AC/RC	Active Component/Reserve Component
AFQT	Armed Forces Qualifying Test
AOR	Accumulated Operating Results
APB	Accounting Principles Board Opinion
ARMS	Armament Retooling and Manufacturing Support Initiative
ASD (HD)	Assistant Secretary of Defense for Homeland Defense
BMMP	Business Management Modernization Program
BRAC	Base Realignment and Closure
CERCLA	Comprehensive Environmental Response, Compensation Liability Act
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CIO	Chief Information Officer
CIP	Critical Infrastructure Program
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CPIM	Consumer Price Index Medical
CSRS	Civil Service Retirement System
CY	Current Year
DAB	Defense Acquisition Board
DCAA	Defense Contract Audit Agency
DCIS	Defense Criminal Investigative Service
DERP	Defense Environmental Restoration Program
DFAS	Defense Finance & Accounting Service
DHP	Defense Health Program
DLA	Defense Logistics Agency
DO	Disbursing Officer's
DoD	Department of Defense
DoL	Department of Labor
DSOC	Defense Safety Oversight Council
DTS	Defense Travel Service
e-Gov	Electronic Government
FBWT	Fund Balance With Treasury
FECA	Federal Employees' Compensation Act
FEGLI	Federal Employees' Group Life Insurance Program
FEHB	Federal Employees' Health Benefits

Appendix A: Glossary of Terms

(continued)

Acronym	Full Name
FERS	Federal Employees' Retirement System
FFB	Federal Financing Bank
FIAR	Financial Improvement and Audit Readiness
FFMIA	Federal Financial Management Improvement Act
FMFIA	Federal Managers' Financial Integrity Act
FMS	Foreign Military Sales
FUDS	Formerly Used Defense Sites
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAO	U.S. Government Accountability Office
GF	General Fund
GMRA	Government Management Reform Act
GPRA	Government Performance and Results Act
GSA	General Services Administration
HIPAA	Health Insurance Portability and Accountability Act
HMO	Health Maintenance Organization
HQ	Headquarters
IBNR	Incurred But Not Reported
IG	Inspector General
IPAC	Intra-Governmental Payment and Collection System
IPIA	Improper Payments Information Act
IPv6	Internet Protocol Version 6
IRAS	Intragovernmental Review and Analysis System
ISR	Intelligence, Surveillance, and Reconnaissance
IT	Information Technology
JCS	Joint Chiefs of Staff
JTTF	Joint Terrorism Task Force
MAFR	Merged Accounting & Fund Reporting System
MD&A	Management's Discussion and Analysis
MERHCF	Medicare-Eligible Retiree Health Care Fund
MHPI	Military Housing Privatization Initiative
MHS	Military Health System
MHSER	Military Health System Executive Review
MOU	Memorandum of Understanding
MRF	Military Retirement Fund

Appendix A: Glossary of Terms *(continued)*

Acronym	Full Name
MRR	Medical Readiness Review
MRS	Military Retirement System
MTF	Military Treatment Facility
NOAA	National Oceanic and Atmospheric Administration
NORM	Navy Normalization of Data Systems
NPI	National Provider Identifier
NSPS	National Security Personnel System
NULO	Negative Unliquidated Obligations
NRV	Net Realizable Value
O&S	Operation and Support
ODO	Other Defense Organizations
ODO-GF	Other Defense Organizations – General Fund
OIG	Office of Inspector General
OM&S	Operating Materials & Supplies
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSD	Office of the Secretary of Defense
PART	Program Assessment Rating Tool
PERSTEMPO	Personnel Tempo
P.L.	Public Law
PMA	President's Management Agenda
PPBS	Planning, Programming and Budgeting System
PP&E	Property, Plant & Equipment
Q rating	Standardized indicator of facility restoration and modernization requirements
QDR	Quadrennial Defense Review
QoL	Quality of Life
RND	Results Not Demonstrated
SAR	Selected Acquisition Report
SBR	Statement of Budgetary Resources
SFAS	Statement of Financial Accounting Standards
SFFAS	Statement of Federal Financial Accounting Standards
SFIS	Standard Financial Information Structure
SoNC	Statement of Net Cost
T2	Training Transformation
TSP	Thrift Savings Plan

Appendix A: Glossary of Terms

(continued)

Acronym	Full Name
TOA	Total Obligation Authority
UDO	Undelivered Orders
UMD	Unmatched Disbursements
USACE	United States Army Corps of Engineers
USC	United States Code
USCENTCOM	United States Central Command
USDA	United States Department of Agriculture
USEUCOM	United States European Command
USNORTHCOM	United States Northern Command
USPACOM	United States Pacific Command
USSOUTHCOM	United States Southern Command
USSGL	United States Standard General Ledger
VA	Department of Veterans Affairs
WARS	Worldwide Ammunition Reporting System
WCF	Working Capital Fund

Appendix B: Internet Links

General information about the Department of Defense

LINKS	TOPIC/SUBJECT
Internal Links	
www.defenselink.mil	Main Department of Defense (DoD) website, provides daily news about DoD activities, extensive search capabilities, photographs, and links to all DoD organization websites.
www.dodig.osd.mil	DoD Office of Inspector General's website, which contains information about the OIG's activities and OIG reports.
www.dod.mil/comptroller/par	The DoD Comptroller's website, which includes the DoD Performance and Accountability Reports since 2002 and detailed FY 2005 Performance Information (summaries are provided in Part 2 of this report).
www.defenselink.mil/pubs/qdr2001.pdf	DoD Quadrennial Defense Review (2001)
www.defenselink.mil/execsec/adr2004/index.html	DoD Annual Defense Report (2004)
www.defenselink.mil/news/Mar2005/d20050318nds1.pdf	National Defense Strategy
www.defenselink.mil/news/Mar2005/d20050318nms.pdf	National Military Strategy
www.dod.mil/comptroller/defbudget/fy2006/index.html	DoD Budget (2006)
www.cpms.osd.mil/hsp	National Security Personnel System
www.brac.gov	Information about the Base Realignment and Closure process for 2005.
External Links	
www.whitehouse.gov/results	Information about the President's Management Agenda
www.whitehouse.gov/omb	Office of Management and Budget's website
www.gao.gov	U.S. Government Accountability Office's website
www.whitehouse.gov/nsc/nss.pdf	National Security Strategy
www.cfoc.gov	Chief Financial Officers Council
www.firstgov.gov	U.S. Government's Official Web Portal

Welcome to the Department of Defense

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