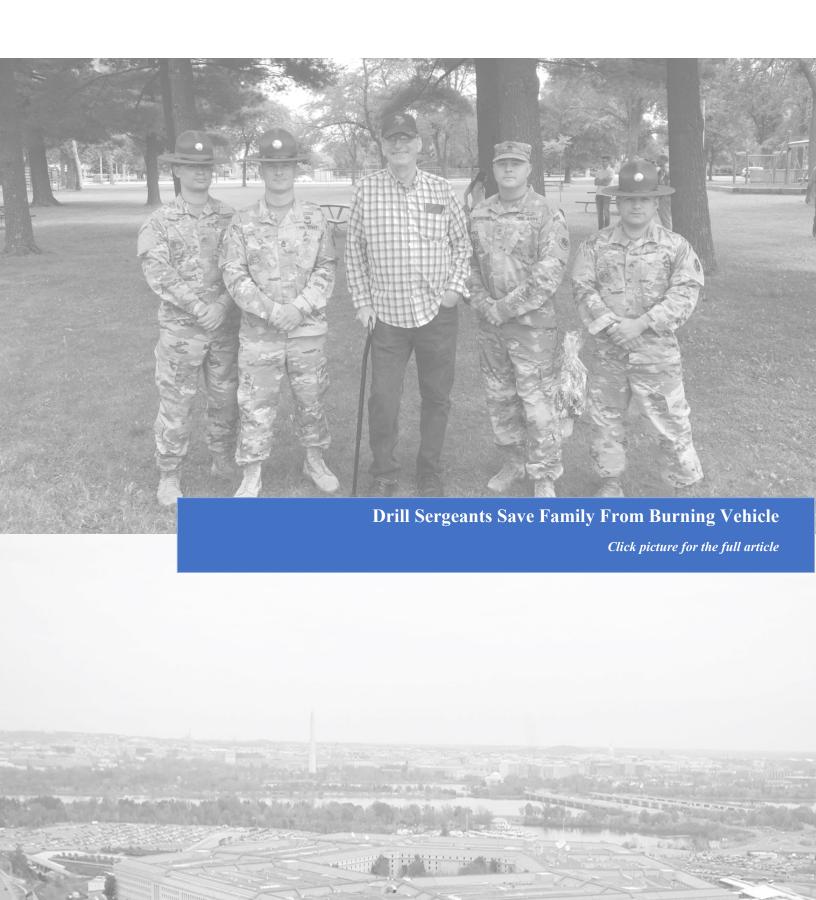


FY 2019

Appendices

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Appendix A – Reporting Entity

This appendix provides a list of the DoD Components that comprise the Department's reporting entity for the purposes of the consolidated/combined financial statements.

DoD Components Required to Prepare Financial Statements in Accordance with OMB <u>Bulletin No. 19-03</u>

DoD Component	Financial Statements
Department of the Army, General Fund	https://www.asafm.army.mil/Audit/
Department of Army, Working Capital Fund	
U.S. Army Corps of Engineers Civil Works Program	https://www.publications.usace.army.mil/USACE- Publications/Miscellaneous/
U.S. Navy, General Fund	https://www.secnav.navy.mil/fmc/fmo/Pages/Financial-Reports.aspx
 Department of Navy, Working Capital Fund 	
U.S. Marine Corps, General Fund	https://www.hqmc.marines.mil/pandr
Department of Air Force, General Fund	https://www.saffm.hq.af.mil/FM-Resources/Air-Force-Annual- Financial-Statement/
Department of Air Force, Working Capital Fund	
Military Retirement Fund	https://comptroller.defense.gov/Portals/45/Documents/afr/fy2019/Do <u>D_Components/2019_AFR_MRF.pdf</u>

Additional Consolidated/Combined DoD Components

DoD Component		
Agency-Wide Component		
Chemical Biological Defense Program		
Consolidated Defense Health Programs		
Defense Advanced Research Projects Agency		
Defense Commissary Agency, General Fund		
Defense Commissary Agency, Working Capital Fund		
Defense Contract Audit Agency		
Defense Contract Management Agency		
Defense Finance and Accounting Service, General Fund		
Defense Finance and Accounting Service, Working Capital Fund		
Defense Health Agency - Contract Resource Management		
Defense Information Systems Agency, General Fund		
Defense Information Systems Agency, Working Capital Fund		
Defense Logistics Agency National Defense Stockpile Trust Fund		
Defense Logistics Agency, General Fund		
Defense Logistics Agency, Working Capital Fund		
Defense Security Cooperation Agency		
Defense Technical Information Center		
Defense Threat Reduction Agency		
Department of Defense Education Activity		
Department of Defense Office of Inspector General		
DoD Component Level Accounts		
DoD Medicare-Eligible Retiree Health Care Fund		
Joint Chiefs of Staff		
Medicare - Eligible Retiree Health Care Fund Payment (Pass Through Account)		
Military Retirement Fund Payment (Pass Through Account)		

DoD Component

Missile Defense Agency

Other Defense Activities - Burden Sharing Account by Foreign Allies, Defense

Other Defense Activities - Business Transformation Agency

Other Defense Activities - Defense Acquisition University

Other Defense Activities - Defense Cooperation Account

Other Defense Activities - Defense Gift Fund

Other Defense Activities - Defense Human Resources Activity

Other Defense Activities - Defense Media Activity

Other Defense Activities - Defense Prisoner of War/Missing In Action Accounting Agency

Other Defense Activities - Defense Security Service

Other Defense Activities - Defense Technology Security Administration

Other Defense Activities - Department of Defense Education Benefits Fund

Other Defense Activities - Director, Operational Test and Evaluation

Other Defense Activities - Emergency Response Fund, Defense

Other Defense Activities - Homeowners Assistance Fund

Other Defense Activities - Host Nation Support for U.S. Relocation Activities, Defense

Other Defense Activities - Military Housing Privatization Initiative

Other Defense Activities - Mutually Beneficial Activities Defense Wide

Other Defense Activities - National Security Education Trust Fund

Other Defense Activities - Office of Economic Adjustment

Other Defense Activities - Support for U.S. Relocation to Guam Activities

Other Defense Activities - Voluntary Separation Incentive Trust Fund

Other Defense Activities Working Capital Funds (Pass Through Account)

Other TI-97 Funds Provided to the Air Force by the Office of the Secretary of Defense

Other TI-97 Funds Provided to the Army by the Office of the Secretary of Defense

Other TI-97 Funds Provided to the Navy by the Office of the Secretary of Defense

U.S. Special Operations Command

U.S. Transportation Command

Washington Headquarters Services



A U.S. Marine Corps assault amphibious vehicle (AAV), assigned to the 31st Marine Expeditionary Unit (MEU), approaches the well deck of the amphibious assault ship USS Wasp (LHD 1) in the Philippine Sea, Jan. 14, 2019.

U.S. Navy photo by Mass Communication Specialist 1st Class Daniel Barker

Appendix B – Acronyms and Abbreviations

ACWA Assembled Chemical Weapons Alternatives ADA Antideficiency Act ADDP Active Duty Pental Program AF Air Force AFFF Aqueous film-forming foam AF-IPPS Air Force Integrated Personnel and Pay System AFRR Agency Financial Report AO Approving Official APP Annual Performance Plan APP Annual Performance Plan APSR Accountable property system of record ASDA Assistant Secretary of Defense ASD Assistant to the Secretary of Defense ATSDPA) Assistant to the Secretary of Defense (Public Affairs) AU Assessable Unit BDDR Building Demolition and Debris Removal BFA Business Enterprise Architecture BBAC Base Realignment and Closure BBAC Base Realignment and Closure BBAC Base Realignment and Closure BBAC Content Date Officer CAP Content Officer CIPY Content Date Requirements List CE212 Combatant Commander Exercise and Engagement and Training Transformation CIPR Content Data Requirements Such CIPC Content Data Requirements List CE212 Combatant Commander Exercise and Engagement and Training Transformation CIPC Content Data Requirements List CE212 Combatant Commander Exercise and Engagement and Training Transformation CIPC Content Data Requirements List CE212 Combatant Commander Exercise Compensation, and Liability Act CIO Dob Chief Information Officer of the Department of Defense CIPC Construction in Progress CIPC Content of Navia Operations CIPC Content of The Navia Operation of Content of Navia Operations CIPC Content of The Navia Operation of Content of Navia Operation of Content of Navia Opera	Acronym	Definition
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DJMS Defense Joint Military Pay System		
DLA Defense Logistics Agency		
	DLA	Defense Logistics Agency

Acronym	Definition
DM	Direct Method
DM&R	Deferred Maintenance and Repairs
DNP	Do Not Pay
DoD	Department of Defense
DOL	Department of Labor
DON	Department of the Navy
DSCA	Defense Security Cooperation Agency
DTD	Direct Treasury Disbursing
DTMO	Defense Travel Management Office
DTS	Defense Travel System
E2E	End-to-End
EBF	DoD Education Benefits Fund
EBS	Enterprise Business System
ECS	E-Commerce System
EIC	External Independent Contractor
EL	Environmental Liabilities
EOU	Excess, Obsolete, and Unservicable
ERM	Enterprise Risk Management
ERM/ICP	Enterprise Risk Management and Internal Control Program
ERP	Enterprise Resource Planning
FAR	Federal Acquisition Regulation
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standards Board
FBwT	Fund Balance with Treasury
FCI	Facility Condition Index
FCRA	Federal Credit Reform Act of 1990
FECA	Federal Employees' Compensation Act
FEDVIP	Federal Employees Dental and Vision Insurance Program
FEGLI	Federal Employee Group Life Insurance
FEHB	Federal Employees Health Benefits
FERC	Federal Energy Regulatory Commission
FERS	Federal Employees Retirement System
FFATA	Federal Funding Accountability and Transparency Act of 2006
FFMIA	Federal Financial Management Improvement Act of 1996
FFRDC	Federally Funded Research and Development Centers
FGB	Financial Improvement Audit Remediation Governance Board
FLTCIP	Federal Long Term Care Insurance Program
FM	Financial Management
FMFIA	Federal Managers' Financial Integrity Act of 1982
FMR	Financial Management Regulation
FMS	Foreign Military Sales
FMSC	Financial Management Support Center
FR	Financial Report of the U.S. Government
FRDAA	Fraud Reduction and Data Analytics Act of 2015
FRM	Fraud Risk Management
FUSRAP	Formerly Utilized Sites Remedial Action Program
FY	Fiscal Year
FYDP	Future Years Defense Program
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GC	General Counsel
GCSS-A	Global Combat Support System – Army
GCSS-MC	Global Combat Support System – Marine Corps
GE	General Equipment
GFEBS	General Fund Enterprise Business System
GFP	Government Furnished Property
GL	General Ledger
GMRA	Government Management Reform Act of 1994
GPP&E	General Property Plant & Equipment
GPRA	Government Performance and Results Act of 1993
GPRAMA	GPRA Modernization Act of 2010
GSA	General Services Administration
GT&C	General Terms and Conditions
HC	Historical Cost
HR	Human Resources
l&RP	Inventory and Related Property
ICP	Internal Control Program
IGT	Intragovernmental Transactions
	Improperly Paid

Acronym	Definition
IPA	Independent Public Accounting
IPERA	Improper Payments Elimination and Recovery Act of 2010
IPERIA	Improper Payments Elimination and Recovery Improvement Act of 2012
IPIA	Improper Payments Information Act of 2002
IPPS	Integrated Personnel Pay System
IPPS-A	Integrated Personnel Pay System – Army
IRP	Installation Restoration Program
ISIS	Islamic State of Iraq and Syria
IT	Information Technology
ITGC	Information Technology General Controls
IUS	Internal Use Software
JCS	Joint Chiefs of Staff
JV	Journal Voucher
KSD	Key Supporting Documentation
LAC	Latest Acquisition Cost
LCM	Lower of Cost or Market
LMP	Logistics Modernization Program
MAC	Moving Average Cost
MCSC	Managed Care Support Contracts
MDA	Missile Defense Agency
MERHCF	Medicare-Eligible Retiree Health Care Fund
MHPI	Military Housing Privatization Initiative
MHS	Military Health System
Mildeps	Military Departments
MMRP	Military Munitions Response Program
MPT&E	Manpower Personnel Training and Education
MRF	Military Retirement Fund
MRHB	Military Retirement Health Benefits
MTF	Military Treatment Facilities
MWR	Morale, Welfare, and Recreation
NAF	Nonappropriated Fund
NAFI	Nonappropriated Fund Instrumentality
NATO	North Atlantic Treaty Organization
NDAA	National Defense Authorization Act
NDBOP	National Defense Business Operations Plan
NDS	National Defense Strategy
NFR	Notice of Findings and Recommendations
NIPR	Non-classified Internet Protocol Router
No.	Number
NOAA	National Oceanic and Atmospheric Administration
NP2	Navy Personnel and Pay System
NPV	Net present value
NRV	Net Realizable Value
NWI	Non-tactical Warehouse Integration
O&M	Operation and Maintenance
DACT	Office of the Actuary
OCMO	Office of the Chief Management Officer
OCO	Overseas Contingency Operations
OCONUS	Outside of the Continental United States
ODCFO	Office of the Deputy Chief Financial Officer
ODNI	Office of the Director of National Intelligence
DEP	Organizational Execution Plan
OFF	Oracle Federal Financials
OIG	Office of the Inspector General
OM&S	Operating Material and Supplies
OMB	Office of Management and Budget
OPEB	Other Post-employment Benefits
OPM	Office of Personnel Management
ORB	Other Retirement Benefits
OSD	Office of the Secretary of Defense
OUSD(C)	Office of the Under Secretary of Defense (Comptroller)
P2P	Procure-to-Pay
PCS	Permanent Change of Station
PFAS	Poly-and Per-Fluoronated Alkyl Substances
PFOA	Perfluorooctanoic Acid
PFOS	Perfluorooctane Sulfonate
PP C F	Proper Payment / Properly Paid
PP&E	Property, Plant and Equipment Prompt Payment Act
PPA	

Acronym	Definition
PPBE	Planning, Programming, Budgeting, and Execution
R&A	Retired and Annuitant
R&D	Research and Development
R2F	Readiness Recovery Framework
RCRA	Remedial Action Cost Engineering Requirements
RDT&E	Research, Development, Test and Evaluation
RFQ	Request for Quote
RMF	Risk Management Framework
	Replacement Price
RP	·
RSI	Required Supplementary Information
RSSI	Required Supplementary Stewardship Information
RTS	Reserve Travel System
S/L	Straight Line Method
SAA	Security Assistance Accounts
SAMM	Security Assistance Management Manual
SAO	Senior Accountable Official
SARA	Superfund Amendments and Reauthorization Act of 1986
SBR	Statement of Budgetary Resources
SCNP	Statement of Changes in Net Position
SCR	System Change Request
SDP	Savings Deposit Program
SFFAS	Statement of Federal Financial Accounting Standards
SFIS	Standard Financial Information Structure
SIPR	Secret Internet Protocol Router
SLOA	Standard Line of Accounting
SMS	Sustainment Management System
SNC	Statement of Net Cost
SOC	System and Organizational Control
SOD	Statement of Differences
SOF	Special Operations Forces
SOP	
SP	Standard Operating Procedures Standard Price
SSAE	Statement of Standards for Attestation Engagements
STB	Standard Transaction Broker
TED	TRICARE Encounter Data
TFM	Treasury Financial Manual
TNC	Treasury Nominal Coupon
TSP	Thrift Savings Plan
TTH	Time to Hire
U.S.	United States
U.S.C.	United States Code
UoT	Universe of Transactions
USACE	United States Army Corps of Engineers
USD	Under Secretary of Defense
USD(A&S)	Under Secretary of Defense (Acquisition and Sustainment)
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer
USD(I)	Under Secretary of Defense (Intelligence)
USD(P&R)	Under Secretary of Defense (Personnel and Readiness)
USD(P)	Under Secretary of Defense (Policy)
USD(R&E)	Under Secretary of Defense (Research and Engineering)
USSGL	United States Standard General Ledger
USSOCOM	United States Special Operations Command
USSPACECOM	United States Space Command United States Space Command
VA	Department of Veterans Affairs'
VA VCJCS	Vice Chairman of the Joint Chiefs of Staff
	Voluntary Separation Incentive
VSI	7 1
WCF	Working capital funds
WinIATS	Windows Integrated Automated Travel System

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Note: The title "Table 22" is not used, as the table titles in the Financial Section are aligned to the related Note to the Financial Statements and Note 22 does not contain a table.

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