







# APPENDICES

## Quick Reference for Acronyms and Abbreviations Used Throughout the Report

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*PHILIPPINE SEA (June 13, 2024) An EC-225 Super Puma helicopter delivers supplies from Military Sealift Command (MSC) dry cargo ship, USNS Charles Drew (T-AKE-10), to the flight deck of the U.S. Navy's only forward-deployed aircraft carrier, USS Ronald Reagan (CVN 76), during a replenishment-at-sea and fueling-at-sea with MSC fleet replenishment oiler, USNS Rappahannock (T-AO 204), in the Philippine Sea, June 13. Commander, Task Force 73 (CTF-73) in coordination with Military Sealift Command Far East (MSC FE) refuels and resupplies deployed naval forces, along with regional allies and partners in the Indo-Pacific. Ronald Reagan, the flagship of Carrier Strike Group 5, provides a combat-ready force that protects and defends the United States, and supports alliances, partnerships and collective maritime interests in the Indo-Pacific region. (Photo by Mass Communication Specialist Seaman Kevin Steffanson)*

### *Left:*

*Army Pvt. Ty Sorenson and K-9 Grita participate in the Army Birthday Festival at the National Museum of the United States Army, Fort Belvoir, Va., June 15, 2024. (Photo by Army Cpl. Aaron Troutman)*

# APPENDIX A: CONSOLIDATION ENTITIES

## DoD Consolidation Entities Designated to Prepare and Issue Financial Statements Annually as Mandated by OMB Bulletin No. 24-02

Department of the Air Force, General Fund	Military Retirement Fund
Department of the Air Force, Working Capital Fund	U.S. Army Corps of Engineers - Civil Works
Department of the Army, General Fund	U.S. Marine Corps, General Fund
Department of the Army, Working Capital Fund	U.S. Navy, General Fund
Department of the Navy, Working Capital Fund	

## Other DoD Consolidation Entities in DoD-wide Financial Statements

Consolidated Defense Health Programs	Defense Logistics Agency, National Defense Stockpile Trust Fund
Defense Commissary Agency, General Fund	Defense Logistics Agency, General Fund
Defense Commissary Agency, Working Capital Fund	Defense Logistics Agency, Working Capital Fund
Defense Contract Audit Agency	Department of Defense Office of Inspector General
Defense Finance and Accounting Service, Working Capital Fund	Other Reporting Entities and Accounts
Defense Health Agency - Contract Resource Management	DoD Medicare-Eligible Retiree Health Care Fund
Defense Information Systems Agency, General Fund	U.S. Transportation Command
Defense Information Systems Agency, Working Capital Fund	Defense Threat Reduction Activity
Defense Advanced Research Projects Agency	

# APPENDIX B: ACRONYMS

## A

ACWA	Assembled Chemical Weapons Alternatives
ADA	Antideficiency Act
AFFF	Aqueous Film Forming Foam
AFR	Agency Financial Report
AO	Approving Officials
APG	Agency Priority Goals
APP	Annual Performance Plan
APR	Annual Performance Report
APSR	Accountable Property System of Record
ASD	Assistant Secretary of Defense

## B

BAH	Basic Allowance for Housing
BRAC	Base Realignment and Closure
BRS	Blended Retirement System
BSO	Budget Submitting Office

## C

CA	Cyberspace Activities
CAP	Corrective Action Plan
CARES	Coronavirus Aid, Relief, and Economic Security
CDAO	Chief Digital and Artificial Intelligence Officer
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act
CHCBP	TRICARE Continued Health Care Benefits Program
CHIPS	Creating Helpful Incentives to Produce Semiconductors

CIO	Chief Information Officer
CJCS	Chairman of the Joint Chiefs of Staff
CMC	Commandant of the Marine Corps
CNGB	Chief of the National Guard Bureau
CNO	Chief of Naval Operations
COLA	Cost of Living Adjustment
COTS	Commercial Off-The-Shelf
CPI	Consumer Price Index
CPIM	Consumer Price Index Medical
CSA	Chief of Staff of the Army
CSAF	Chief of Staff of the Air Force
CSD	Customer Support Division
CSO	Chief of Space Operations
CSRS	Civil Service Retirement System
CUEC	Complementary User Entity Controls
CWGC	Climate Working Group

## D

DA	Department of the Army
DAF	Department of the Air Force
DAI	Defense Agencies Initiative
DBC	Defense Business Council
DBS	Defense Business Systems
DEAMS	Defense Enterprise Accounting and Management System
DERP	Defense Environmental Restoration Program
DFAS	Defense Finance and Accounting Service
DHA	Defense Health Agency
DHP	Defense Health Programs
DISA	Defense Information Systems Agency
DITRP	DoD Information Technology Portfolio Repository
DLA	Defense Logistics Agency
DLMS	Defense Logistics Management Standard
DMAG	Deputy's Management Action Group
DMS	Digital Modernization Strategy



DOL	Department of Labor
DON	Department of the Navy
DPA	Defense Production Act
DPIC	Defense Performance Improvement Council
DSCA	Defense Security Cooperation Agency
DTMO	Defense Travel Management Office
DTS	Defense Travel System
DW	Defense-wide

## E

E&DL	Environmental and Disposal Liabilities
EBF	Education Benefits Fund
EBS	Enterprise Business System
ECHO	Extended Care Health Option
EDI	European Deterrence Initiative
EEBP	DLA Enterprise External Business Portal
EFMP	Exceptional Family Member Program
eGCR	Enterprise Governance, Risk, and Compliance
ELC	Entity Level Controls
EMR	Electronic Medical Records
EO	Executive Order
EOU	Excess, Obsolete, and Unserviceable
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning

## F

FAA	Foreign Assistance Act of 1961
FAR	Federal Acquisition Regulation
FASAB	Federal Accounting Standards Advisory 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
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	FIAR Governance Board
FHIF	Family Housing Improvement Fund
FIAR	Financial Improvement and Audit Remediation
FISCAM	Federal Information System Controls Audit Manual
FL	Field Level
FLTCIP	Federal Long Term Care Insurance Program
FM	Financial Management
FMFIA	Federal Managers' Financial Integrity Act of 1982
FMS	Foreign Military Sales
FR	Federal Register, Financial Report of the U.S. Government
FUSRAP	Formerly Utilized Sites Remedial Action Program
FY	Fiscal Year

## G

GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GCSS-A	Global Combat Support System – Army
GE	General Equipment
GF	General Fund
GFEBs	General Fund Enterprise Business System
GFP	Government Furnished Property
GPRA	Government Performance and Results Act of 1993
GPRAMA	GPRA Modernization Act of 2010

GTAS

Government-wide Treasury Account  
Symbol Adjusted Trial Balance System**H**

HR

Human Resources

**I**

IA

Implementing Agency

IAD

Information Assurance Division

ICAM

Identity, Credential, and Access  
Management

IG

Inspector General

IGD

Information Governance Division

IP

Improper Payments/Improperly Paid

IPA

Independent Public Auditor

IPPM

Interest paid per million

IPPS-A

Integrated Personnel Pay System – Army

IRC

Independent Review Commission

IRP

Installation Restoration Program

IT

Information Technology

IUS

Internal Use Software

**J**

JCP

Joint Chiefs of Staff

JSF

Joint Strike Fighter

**K**

KSD

Key Supporting Documents

**L**

LAC

Latest Acquisition Cost

LDTA

Lead Defense Travel Administrators

LLC

Limited Liability Company

LMO

Legislative Management Office

LMP

Logistics Modernization Program

LP

Limited Partnership

**M**

MAC

Moving Average Cost

MD&amp;A

Management Discussion and Analysis

MERHCF

Medicare-Eligible Retiree Health Care  
Fund

MHPI

Military Housing Privatization Initiative

MHS

Military Health System

MMRP

Military Munitions Response Program

MOU

Memoranda of Understanding

MRE

Meals, Ready to Eat

MRF

Military Retirement Fund

MRHB

Military Retirement Health Benefits

MTF

Military Treatment Facilities

MUHIF

Military Unaccompanied Housing  
Improvement Fund

MWR

Morale, Welfare, and Recreation

**N**

NAF

Nonappropriated Fund

NAFI

Nonappropriated Fund Instrumentality

NARA

National Archives and Records  
Administration

NATO

North Atlantic Treaty Organization

NDAA

National Defense Authorization Act

NDS

National Defense Strategy

NFR

Notice of Findings and Recommendations

NGA

National Geospatial-Intelligence Agency

NOAA

National Oceanic and Atmospheric  
Administration

NP2

Navy Personnel and Pay System

NPV

Net Present Value

NRV

Net Realizable Value

NTDO

Non-Treasury Disbursing Office

**O**

O&amp;M

Operations &amp; Maintenance

OACT

Office of the Actuary

OCIO	Office of the Chief Information Officer
OCS	Operational Contract Support
ODA&M	Office of the Director of Administration and Management
ODNI	Office of the Director of National Intelligence
OET	Other Eligible Tenants
OHDACA	Overseas Humanitarian, Disaster, and Civic Aid
OIG	Office of the Inspector General
OM&S	Operating Materials & 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
OTL	Oracle Time and Labor
OUS(D)(C)	Office of the Under Secretary of Defense (Comptroller)

## P

P&R	Personnel and Readiness
P2P	Procure-to-Pay
PCN	Process Control Narratives
PDA	Presidential Drawdown Authority
PDI	Pacific Deterrence Initiative
PFAS	Per- and Polyfluoroalkyl Substances
PG	Performance Goal
PID	Performance Improvement Directorate
PII	Personally Identifiable Information
PIIA	Payment Integrity Information Act of 2019
PIO	Performance Improvement Officer
PMD	Property Management Division
PMO	Program Management Office
PP&E	Property, Plant, and Equipment
PPA	Prompt Payment Act
PPE	Personal Protective Equipment

PRA	Payment Recapture Audit
PRC	The People's Republic of China
PSA	Principal Staff Assistant
PSI	Patient Safety Indicators

## R

R&E	Research and Engineering
RACER	Remedial Action Cost Engineering Requirements
RCRA	Resource Conservation and Recovery Act
RDT&E	Research, Development, Test, and Evaluation
RFID	Radio-Frequency Identification
RMF	Risk Management Framework
RMIC	Risk Management and Internal Controls
RSC	Requester Service Center
RSI	Required Supplementary Information

## S

SAA	Security Assistance Accounts
SABRS	Standard Accounting, Budgeting, and Reporting System
SAO	Senior Accountable Official
SARA	Superfund Amendments and Reauthorization Act of 1986
SAV	Staff Assisted Visit
SBR	Statement of Budgetary Resources
SCNP	Statement of Changes in Net Position
SDP	Savings Deposit Program
SFFAS	Statement of Federal Financial Accounting Standards
SLA	Service Level Agreements
SMP	Strategic Management Plan
SMS	Sustainment Management System
SNC	Statement of Net Cost
SO	Strategic Objectives
SOA	Statement of Assurance
SOC	Service and Organization Control

SOP	Standard Operating Procedure
SP	Strategic Priority
SSAE	Statement of Standards for Attestation Engagements
SSP	Shared Service Providers
STAMIS	Standard Army Management Information Systems
STARS	Standard Accounting and Reporting System

## T

TDO	Treasury Disbursing Offices
TFM	Treasury Financial Manual
THAAD	Terminal High Altitude Area Defense
TIPS	Treasury Inflation-Protected Security
TMEP	TRICARE Medicare Eligible Program
TNC	Treasury Nominal Coupon
TOP	TRICARE Overseas Program
TPharm	TRICARE Pharmacy Program
TRR	TRICARE Retired Reserve
TRS	TRICARE Reserve Select
TSP	Thrift Savings Plan
TYA	TRICARE Young Adult Program

## U

U.S.	United States
U.S.C.	United States Code
UBO	Uniform Business Office
UII	Unique Item Identifiers
UoT	Universe of Transactions
USACE	United States Army Corps of Engineers
USAI	Ukraine Security Assistance Initiative
USCYBERCOM	United States Cyber Command
USD	Under Secretary of Defense
USD(P)	Undersecretary of Defense for Policy
USFHP	United States Family Health Plan
USMC	United States Marine Corps
USSGL	United States Standard General Ledger

UST	Underground Storage Tanks
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## V

VA	Department of Veterans Affairs
VCJCS	Vice Chairman of the Joint Chiefs of Staff
VSI	Voluntary Separation Incentive

## W

WCF	Working Capital Fund
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# UNITED STATES DEPARTMENT OF DEFENSE

This document is published online at: <https://comptroller.defense.gov/ODCFO/afr/>