



APPENDICES

Quick Reference for Acronyms and Abbreviations Used Throughout the Report

310 Appendix A: Consolidation Entities

312 Appendix B: Acronyms and Abbreviations

Left: A Marine spots a target while participating in a designated marksman range during Exercise Bright Star 23 at Mohamed Naguib Military Base, Egypt, Sept. 3, 2023. Bright Star 23 is a multilateral U.S. Central Command exercise held with Egypt that promotes and enhances regional security and cooperation. (U.S. Marine Corps photo by Staff Sgt. Victor Mancilla)

Right: Air Force Maj. Kristin “BEO” Wolfe flies an F-35A Lightning II while performing a dedication pass during an air show over Kleine Brogel Air Base, Belgium, Sept. 8, 2023. (U.S. Air Force photo by Staff Sgt. Thomas Barley)

APPENDIX A: CONSOLIDATION ENTITIES

DoD Consolidation Entities Designated to Prepare and Issue Financial Statements Annually as Mandated by OMB Bulletin No. 24-01

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	DoD Component Level Accounts
Defense Health Agency - Contract Resource Management	DoD Medicare-Eligible Retiree Health Care Fund
Defense Information Systems Agency, General Fund	U.S. Special Operations Command
Defense Information Systems Agency, Working Capital Fund	U.S. Transportation Command

Other Defense Activities - Agency-Wide Component	Other Defense Activities - Director, Operational Test and Evaluation
Other Defense Activities - Burden Sharing Account by Foreign Allies, Defense	Other Defense Activities - Emergency Response Fund, Defense
Chemical Biological Defense Program	Other Defense Activities - Homeowners Assistance Fund, Defense
Other Defense Activities - Defense Acquisition University	Other Defense Activities - Host Nation Support for U.S. Relocation Activities, Defense
Defense Advanced Research Projects Agency	Joint Chiefs of Staff
Defense Contract Management Agency	Medicare - Eligible Retiree Health Care Fund Payment- Pass through Account
Other Defense Activities - Defense Cooperation Account	Other Defense Activities - Military Housing Privatization Initiative
Other Defense Activities - Defense CounterIntelligence and Security Agency, Working Capital Fund	Military Retirement Fund Payment - Pass through Account
Other Defense Activities - Defense Gift Fund	Missile Defense Agency
Other Defense Activities - Defense Human Resources Activity	Other Defense Activities - Mutually Beneficial Activities, Defense Wide
Other Defense Activities - Defense Media Activity	Other Defense Activities - National Security Education Trust Fund
Other Defense Activities - Defense Prisoner of War/ Missing In Action Accounting Agency	Other Defense Activities - Office of Local Defense Community Cooperation (Formerly Office of Economic Adjustment)
Defense Security Cooperation Agency	Other Defense Agencies Working Capital Funds (pass through account)
Defense Technical Information Center	Other TI-97 Funds Provided to the Air Force by the Office of the Secretary of Defense
Other Defense Activities - Defense Technology Security Administration	Other TI-97 Funds Provided to the Army by the Office of the Secretary of Defense
Defense Threat Reduction Agency	Other TI-97 Funds Provided to the Navy by the Office of the Secretary of Defense
Department of Defense Education Activity	Other Defense Activities - Support for U.S. Relocation to Guam Activities, Defense
Other Defense Activities - Department of Defense Education Benefits Fund	Other Defense Activities - Voluntary Separation Incentive Trust Fund
Washington Headquarters Services	

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
DAI	Defense Agencies Initiative
DAF	Department of the Air Force
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&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&M	Operations & Maintenance
OACT	Office of the Actuary
OMB	Office of Management and Budget
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
OUSD(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
RCRA	Resource Conservation and Recovery Act
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
USSOCOM	United States Special Operations Command
UST	Underground Storage Tanks

V

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

W

WCF	Working Capital Fund
-----	----------------------

PAGE INTENTIONALLY LEFT BLANK

We are interested in your feedback.

Please send your comments to:
osd.pentagon.ousd-c.mbx.DoD-AFR@mail.mil
or

United States Department of Defense
Office of the Under Secretary of Defense (Comptroller)
1100 Defense Pentagon
Washington, DC 20301-1100



UNITED STATES DEPARTMENT OF DEFENSE

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