



04 APPENDICES

Quick Reference for Acronyms and Abbreviations Used Throughout the Report.

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U.S. Marine Corps MV-22B Ospreys, tiltrotor aircraft, with Marine Medium Tiltrotor Squadron (VMM) 774 and VMM-764 perform a formation flight over New Orleans, Feb. 9, 2025. (U.S. Marine Corps photo by Sgt. Scott Jenkins)

Top Left:

A soldier applies face paint during Spectrum Blitz at the Hohenfels Training Area, Germany, April 10, 2025. (Army photo by Sgt. Collin Mackall)

Left:

A U.S. Air Force B-52H Stratofortress assigned to the 69th Expeditionary Bomb Squadron flies over Europe during Bomber Task Force 25-2 at RAF Fairford, United Kingdom, Feb. 27, 2025. (U.S. Air Force photo by Master Sgt. Chris Hibben)



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

Defense Health Programs	Defense Logistics Agency, National Defense Stockpile Trust Fund
Defense Commissary Agency	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



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

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
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H

HR	Human Resources
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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

JCS	Joint Chiefs of Staff
JSF	Joint Strike Fighter

K

KSD	Key Supporting Documents
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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
NDAAs	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
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
OTL	Oracle Time and Labor
OSD	Office of the Secretary of Defense
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
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PPA	Prior Period Adjustment
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PPE	Personal Protective Equipment
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PRA	Payment Recapture Audit
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PRC	The People's Republic of China
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PSA	Principal Staff Assistant
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PSI	Patient Safety Indicators
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R

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

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

V

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

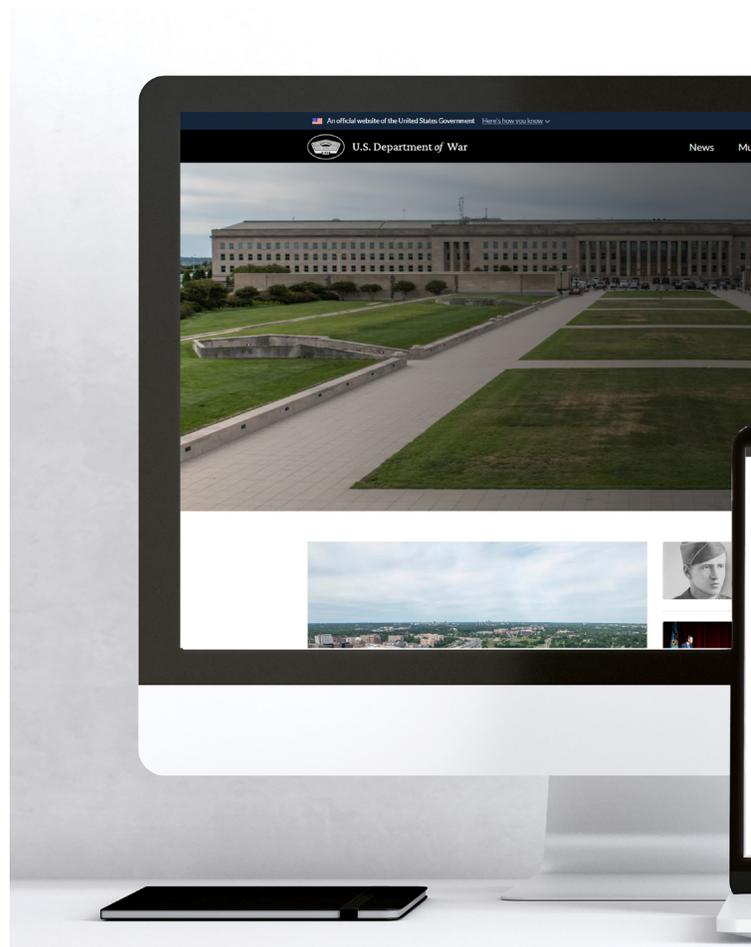
W

WCF	Working Capital Fund
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WEBSITES AND MEDIA PLATFORMS

DIGITAL SERVICES

The digital landscape is now teeming with websites and media platforms fundamentally reshaping how people access news and information. The Department of Defense (DoD) is increasingly leveraging Online platforms to disseminate official news, policies, and public service announcements, aiming for greater transparency and direct citizen engagement. Simultaneously, Armed Forces Network has expanded its reach beyond broadcast airwaves, establishing robust Online presences offering live streaming, on-demand content, and supplementary digital news services. Furthermore, the Internet has become a fertile ground for Stars and Stripes and military journalism initiatives, providing alternative voices and perspectives often distinct from mainstream narratives, enriching the overall media ecosystems and offering users a wider spectrum of news sources to engage with.



U.S. Department of War
NEWS

DoW NEWS

Is the Defense Media Activity's ([DMA](#)) news service. It delivers news stories, photos, video products, and live broadcasts pertaining to senior defense leaders and U.S. military forces around the world.

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STARS AND STRIPES

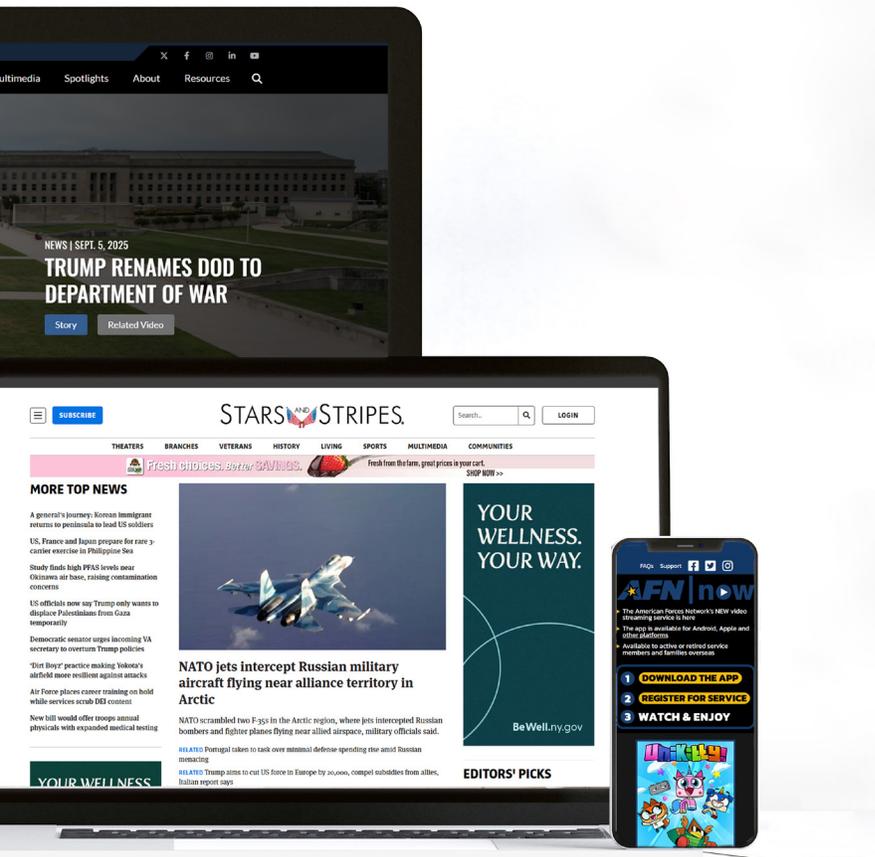
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ACKNOWLEDGMENTS

This report was prepared with the energies and talents of many employees across the Department of Defense. To these individuals, the office of the Under Secretary of Defense (Comptroller) offers its sincerest thanks and acknowledgment. In particular, we would like to recognize the following individuals for their contributions:



OFFICE OF THE UNDER SECRETARY OF DEFENSE (COMPTROLLER)/ CHIEF FINANCIAL OFFICER

Office of the Deputy Chief Financial Officer

Yelena Baker	Ellen McCracken
Krystal Baranoski	Deera Morida
Nicole Gleicher-Bye	Tina Pierce
Shawn Lennon	Jung Walley
Meredith Martinez	

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