





# 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

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

### B

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

### C

<b>CA</b>	Cyberspace Activities
<b>CAP</b>	Corrective Action Plan
<b>CARES</b>	Coronavirus Aid, Relief, and Economic Security
<b>CDAO</b>	Chief Digital and Artificial Intelligence Officer
<b>CERCLA</b>	Comprehensive Environmental Response, Compensation, and Liability Act
<b>CHCBP</b>	TRICARE Continued Health Care Benefits Program
<b>CHIPS</b>	Creating Helpful Incentives to Produce Semiconductors
<b>CIO</b>	Chief Information Officer
<b>CJCS</b>	Chairman of the Joint Chiefs of Staff
<b>CMC</b>	Commandant of the Marine Corps

<b>CNGB</b>	Chief of the National Guard Bureau
<b>CNO</b>	Chief of Naval Operations
<b>COLA</b>	Cost of Living Adjustment
<b>COTS</b>	Commercial Off-The-Shelf
<b>CPI</b>	Consumer Price Index
<b>CPIM</b>	Consumer Price Index Medical
<b>CSA</b>	Chief of Staff of the Army
<b>CSAF</b>	Chief of Staff of the Air Force
<b>CSD</b>	Customer Support Division
<b>CSO</b>	Chief of Space Operations
<b>CSRS</b>	Civil Service Retirement System
<b>CUEC</b>	Complementary User Entity Controls

### D

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

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

## E

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

## F

<b>FAA</b>	Foreign Assistance Act of 1961
<b>FAR</b>	Federal Acquisition Regulation
<b>FASAB</b>	Federal Accounting Standards Advisory Board
<b>FBWT</b>	Fund Balance with Treasury
<b>FCI</b>	Facility Condition Index
<b>FCRA</b>	Federal Credit Reform Act of 1990
<b>FECA</b>	Federal Employees' Compensation Act

<b>FEDVIP</b>	Federal Employees Dental and Vision Insurance Program
<b>FEHB</b>	Federal Employees Health Benefits
<b>FERC</b>	Federal Energy Regulatory Commission
<b>FERS</b>	Federal Employees Retirement System
<b>FFATA</b>	Federal Funding Accountability and Transparency Act of 2006
<b>FFMIA</b>	Federal Financial Management Improvement Act of 1996
<b>FFRDC</b>	Federally Funded Research and Development Centers
<b>FGB</b>	FIAR Governance Board
<b>FHIF</b>	Family Housing Improvement Fund
<b>FIAR</b>	Financial Improvement and Audit Remediation
<b>FISCAM</b>	Federal Information System Controls Audit Manual
<b>FL</b>	Field Level
<b>FLTCIP</b>	Federal Long Term Care Insurance Program
<b>FM</b>	Financial Management
<b>FMFIA</b>	Federal Managers' Financial Integrity Act of 1982
<b>FMS</b>	Foreign Military Sales
<b>FR</b>	Federal Register, Financial Report of the U.S. Government
<b>FUSRAP</b>	Formerly Utilized Sites Remedial Action Program
<b>FY</b>	Fiscal Year

## G

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

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

<b>O&amp;M</b>	Operations & Maintenance
<b>OACT</b>	Office of the Actuary
<b>OCIO</b>	Office of the Chief Information Officer
<b>OCS</b>	Operational Contract Support
<b>ODA&amp;M</b>	Office of the Director of Administration and Management
<b>ODNI</b>	Office of the Director of National Intelligence
<b>OET</b>	Other Eligible Tenants
<b>OHDACA</b>	Overseas Humanitarian, Disaster, and Civic Aid
<b>OIG</b>	Office of the Inspector General
<b>OM&amp;S</b>	Operating Materials & Supplies
<b>OMB</b>	Office of Management and Budget
<b>OPEB</b>	Other Post-employment Benefits
<b>OPM</b>	Office of Personnel Management
<b>ORB</b>	Other Retirement Benefits
<b>OTL</b>	Oracle Time and Labor
<b>OSD</b>	Office of the Secretary of Defense
<b>OUSD (C)</b>	Office of the Under Secretary of Defense (Comptroller)

## P

<b>P&amp;R</b>	Personnel and Readiness
<b>P2P</b>	Procure-to-Pay
<b>PCN</b>	Process Control Narratives
<b>PDA</b>	Presidential Drawdown Authority
<b>PDI</b>	Pacific Deterrence Initiative
<b>PFAS</b>	Per- and Polyfluoroalkyl Substances
<b>PG</b>	Performance Goal
<b>PID</b>	Performance Improvement Directorate
<b>PII</b>	Personally Identifiable Information
<b>PIIA</b>	Payment Integrity Information Act of 2019
<b>PIO</b>	Performance Improvement Officer
<b>PMD</b>	Property Management Division
<b>PMO</b>	Program Management Office

<b>PP&amp;E</b>	Property, Plant, and Equipment
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<b>PPA</b>	Prior Period Adjustment
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<b>PPE</b>	Personal Protective Equipment
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<b>PRA</b>	Payment Recapture Audit
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<b>PRC</b>	The People's Republic of China
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<b>PSA</b>	Principal Staff Assistant
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<b>PSI</b>	Patient Safety Indicators
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## R

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

<b>SAA</b>	Security Assistance Accounts
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<b>SABRS</b>	Standard Accounting, Budgeting, and Reporting System
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<b>SAO</b>	Senior Accountable Official
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<b>SARA</b>	Superfund Amendments and Reauthorization Act of 1986
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<b>SAV</b>	Staff Assisted Visit
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<b>SBR</b>	Statement of Budgetary Resources
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<b>SCNP</b>	Statement of Changes in Net Position
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<b>SDP</b>	Savings Deposit Program
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<b>SFFAS</b>	Statement of Federal Financial Accounting Standards
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<b>SLA</b>	Service Level Agreements
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<b>SMP</b>	Strategic Management Plan
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<b>SMS</b>	Sustainment Management System
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<b>SNC</b>	Statement of Net Cost
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<b>SO</b>	Strategic Objectives
<b>SOA</b>	Statement of Assurance
<b>SOC</b>	Service and Organization Control
<b>SOP</b>	Standard Operating Procedure
<b>SP</b>	Strategic Priority
<b>SSAE</b>	Statement of Standards for Attestation Engagements
<b>SSP</b>	Shared Service Providers
<b>STAMIS</b>	Standard Army Management Information Systems
<b>STARS</b>	Standard Accounting and Reporting System

## T

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

## U

<b>U.S.</b>	United States
<b>U.S.C.</b>	United States Code
<b>UBO</b>	Uniform Business Office
<b>UII</b>	Unique Item Identifiers
<b>UoT</b>	Universe of Transactions
<b>USACE</b>	United States Army Corps of Engineers
<b>USAI</b>	Ukraine Security Assistance Initiative
<b>USCYBERCOM</b>	United States Cyber Command
<b>USD</b>	Under Secretary of Defense
<b>USD (P)</b>	Undersecretary of Defense for Policy

<b>USFHP</b>	United States Family Health Plan
<b>USMC</b>	United States Marine Corps
<b>USSGL</b>	United States Standard General Ledger
<b>UST</b>	Underground Storage Tanks

## V

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

## W

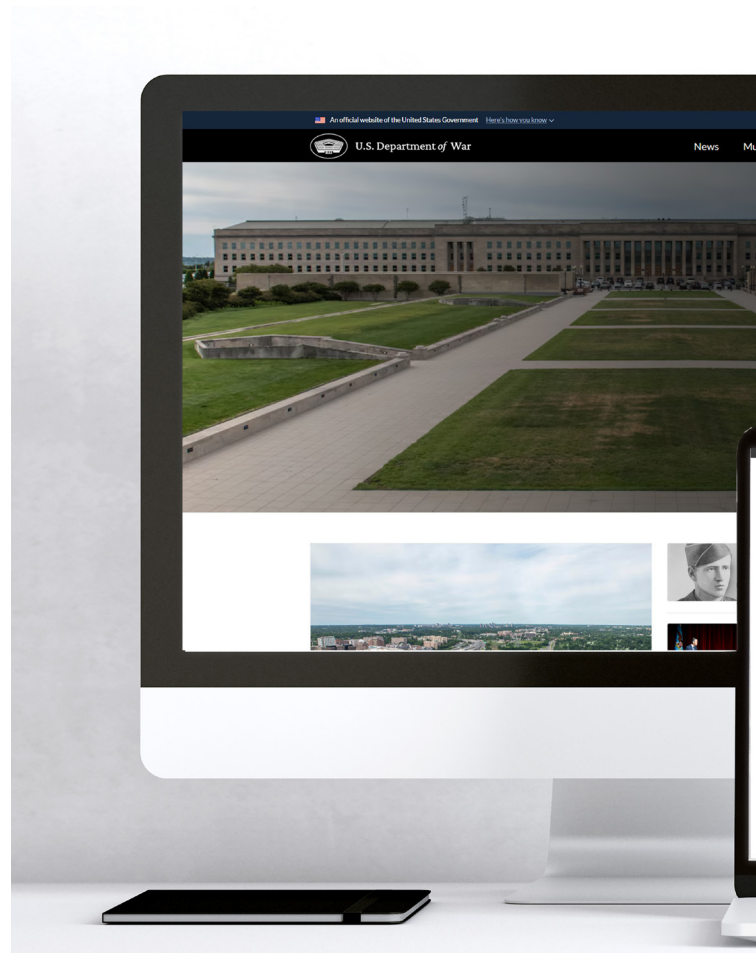
<b>WCF</b>	Working Capital Fund
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## WEBSITES AND MEDIA PLATFORMS

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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**

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STARS AND STRIPES

#### STARS AND STRIPES

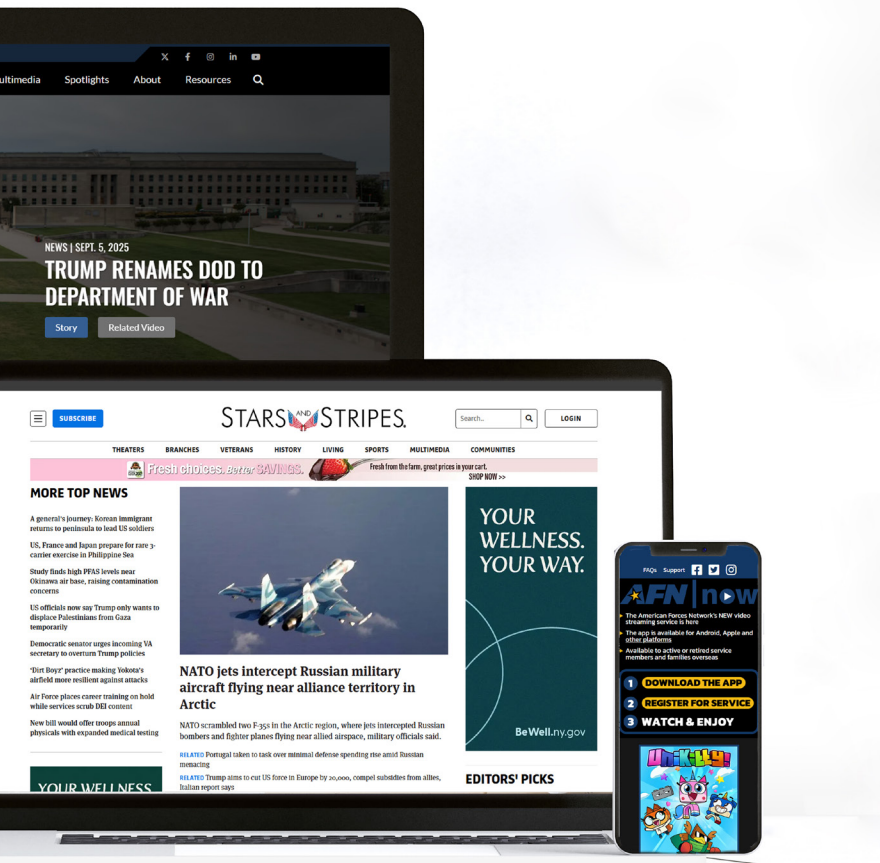
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Is a resource website that connects wounded warriors, Service Members, Veterans, their families, and caregivers to programs and services that support them. It provides access to services and resources at the national, state and local levels to support recovery, rehabilitation and community reintegration. [\[visit\]](#)



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The mission of the USA.gov program is to make it easier for people to find and understand the government services and information they need—anytime, anywhere, any way they want. [\[visit\]](#)

## ACKNOWLEDGMENTS

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### DEPARTMENT OF DEFENSE AGENCIES

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MILITARY DEPARTMENTS

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