

Appendix B: Glossary

Acronym	Full Name
AC	Actual Cost
AC/RC	Active Component/Reserve Component
AFRIMS	Air Force Restoration Information Management System
AFRL	Air Force Research Lab
AILG	Armament Retooling & Manufacturing Support Initiative (ARMS) Initiative Loan Guarantee
AOC	Area of Concern
AOR	Accumulated Operating Results
ARMS	Armament Retooling & Manufacturing Support Initiative
ASBCA	Armed Services Board of Contract Appeals
ASVAB	Armed Services Vocational Aptitude Battery
ATM	Automated Teller Machine
BMMP	Business Management Modernization Program
BRAC	Base Realignment and Closure
CAIG	Cost Analysis Improvement Group
CAM	Contractor Acquired Material
CARS	Consolidated Acquisition Reporting System
CBY	Charge Back Years
CEFMS	Corps of Engineers Financial Management System
CERCLA	Comprehensive Environment Response, Compensation Liability Act
CERPS	Centralized Expenditure & Reimbursement Processing System
CFAST	Collaborative Force Sustainment and Transportation
CFO	Chief Financial Officer
CIO	Chief Information Officer
CIP	Construction in Progress
COLA	Cost of Living Adjustment
CONPLAN	Concept of Operations Plan
CPI	Consumer Price Index
CPIM	Consumer Price Index-Medical
CRA	Credit Reform Act
CRO	Cumulative Results of Operations
CSRR	Common Submarine Radio Room
CSRS	Civil Service Retirement System
CTA	Collaborative Technology Alliances
CTC	Cost to Complete
CWC	Chemicals Weapons Convention
CWT	Customer Wait Time
DAAS	Defense Automatic Addressing System
DAB	Defense Acquisition Board
DAES	Defense Acquisition Executive Summary
DeCA	Defense Commissary Agency
DELMAR	Data Element Management/Accounting Reporting System
DERP	Defense Environmental Restoration Program
DERF	Defense Emergency Response Fund
DFAS	Defense Finance & Accounting Service

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Acronym	Full Name
DHP	Defense Health Program
DHS	Department of Homeland Security
DJC2	Deployable Joint Command and Control
DLA	Defense Logistics Agency
DMAG	Depot Management Activity Group
DMDC	Defense Manpower Data Center
DNS	Defense National Stockpile
DoD	Department of Defense
DoL	Department of Labor
DOTMLPF	Doctrine, Organization, Training, Material, Leadership, Personnel & Facilities
DRMO	Defense Reutilization Management Office
DRRS	DoD Readiness Reporting System
DSTAG	Defense Science and Technology Advisory Group
DT	Developmental Test
DTAP	Defense Technology Area Plan
DTO	Defense Technology Objective
DTRA	Defense Threat Reduction Agency
EPP	Enhanced Planning Process
EPR	Environmental Program Requirements
ER	Environmental Restoration
ESL	Expected Service Life
ESORTS	Enhanced Status of Resources and Training System
FBWT	Fund Balance With Treasury
FCRA	Federal Credit Reform Act
FECA	Federal Employees' Compensation Act
FEGLI	Federal Employees' Group Life Insurance Program
FEHB	Federal Employees' Health Benefits
FERS	Federal Employees' Retirement System
FFB	Federal Financing Bank
FMS	Financial Management Service
FMS	Foreign Military Sales
FMSTF	Foreign Military Sales Trust Fund
FRM	Facilities Recapitalization Metric
FSM	Facilities Sustainment Model
FUDS	Formerly Used Defense Sites
FY	Fiscal Year
FYDP	Future Years Defense Program
GAAP	Generally Accepted Accounting Principles
GAFS-R	General Accounting and Finance System-Rehost
GAO	Government Accountability Office
GCC	Geographic Combatant Commands
GF	General Fund
GFM	Government Furnished Material
GIG	Global Information Grid
GMRA	Government Management Reform Act
GPRA	Government Performance Results Act

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Acronym	Full Name
GSA	General Service Administration
GWOT	Global War on Terror
HD/LD	High Density/Low Density
HMO	Health Management Organization
HSDG	High School Diploma Graduate
IBNR	Incurred But Not Reported
ICP	Intelligence Campaign Plan
IOC	Initial Operational Capability
IPAC	Intragovernmental Paying and Collection
IPL	Integrated Priority Lists
IRAS	Intragovernmental Review and Analysis System
IRR	Incremental Revenue Recognition
IRR	Installations Readiness Report
IT	Information Technology
JAEC	Joint Assessment and Enabling Capability
JCDE	Joint Concepts Development and Experimentation
JCS	Joint Chiefs of Staff
JLLP	Joint Lessons Learned Program
JFC	Joint Functional Concepts
JIC	Joint Integrating Concepts
JKDDC	Joint Knowledge Development and Distribution Capability
JNTC	Joint National Training Center
JOC	Joint Operating Concepts
JOpsC	Joint Operations Concepts
JPG	Joint Programming Guidance
LAC	Latest Acquisition Cost
LCM	Lower of Cost or Market
LLRW	Low Level Radioactive Waste
MAC	Moving Average Cost
MAFR	Merged Accounting & Fund Reporting System
MDAP	Major Defense Acquisition Program
MERHCF	Medicare-Eligible Retiree Health Care Fund
MET	Mission Essential Tasks
MHPI	Military Housing Privatization Initiative
MHS	Military Health System
MILSATCOM	Military Satellite Communications
MOU	Memorandum of Understanding
MRF	Military Retirement Fund
MRS	Military Retirement System
MSC	Military Sealift Command
MTF	Military Treatment Facility
NACTEK	Naval Commercial Test Kit
NAWC	Naval Air Warfare Center
NDAA	National Defense Authorization Act
NDPP&E	National Defense Property, Plant & Equipment
NE	Not Evaluated

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Acronym	Full Name
NOAA	National Oceanic and Atmospheric Administration
NORM	Navy Normalization of Data Systems
NSPS	National Security Personnel System
NULO	Negative Unliquidated Obligations
NRV	Net Realizable Value
O&S	Operation and Support
OA	Operational Availability
ODO	Other Defense Organizations
ODO-GF	Other Defense Organizations – General Fund
OM&S	Operating Materials & Supplies
OMB	Office of Management and Budget
OEPM	Officer and Enlisted Personnel Management
OPM	Office of Personnel Management
OSD	Office of the Secretary of Defense
OUSD	Office of the Under Secretary of Defense
PDR	Programming Data Requirement
PERSTEMPO	Personnel Tempo
P.L.	Public Law
PMA	Power Marketing Agency
PPBS	Planning, Programming and Budgeting System
PP&E	Property, Plant & Equipment
PVB	Present Value of Benefits
QDR	Quadrennial Defense Review
QoL	Quality of Life
QRMC	Quadrennial Defense Review of Military Compensation
RACER	Remedial Action Cost Engineering Requirements
RBS	Rural Business-Cooperative Service
RCRA	Resource Conservation & Recovery Act
RDT&E	Research, Development, Test and Evaluation
RFQ	Request for Quotations
RML	Readiness Markup Language
RVU	Relative Value Units
S&T	Science and Technology
SAR	Selected Acquisition Report
SARA	Superfund Amendment & Reauthorization Act
SBR	Statement of Budgetary Resources
SFFAS	Statement of Federal Financial Accounting Standards
SJFHQ	Standing Joint Force Headquarters
SMAG	Supply Management Activity Group
SOCOM	Special Operations Command
SoNC	Statement of Net Cost
SP	Standard Price
SPG	Strategic Planning Guidance
SUVOS	Semiconductor Ultraviolet Optical Sources
TARA	Technology Area Review and Assessment
TSAT	Transformational Satellite Communications System

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Acronym	Full Name
TSP	Thrift Savings Plan
TOA	Total Obligation Authority
UDO	Undelivered Orders
UMD	Unmatched Disbursements
USACE	United States Army Corps of Engineers
USDA	United States Department of Agriculture
USD(I)	Under Secretary of Defense for Intelligence
USJFCOM	United States Joint Forces Command
USSGL	United States Standard General Ledger
USSOCOM	United States Special Operations Command
VAN	Value Added Network
VSI	Voluntary Separation Incentive
WARS	Worldwide Ammunition Reporting System
WCF	Working Capital Fund