



ACRONYMS & GLOSSARY

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MASTER GLOSSARY OF TERMS & ACRONYMS

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1-9

3Cs	Capability, Cost, Capacity
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A

A-76	Outsourcing Study
A&E	Architecture & Engineering
AAFES	Army Air Force Exchange System
AAR	After Action Report
ABO	Accelerated Benefit Option
AC	Active Component
ACHP	Advisory Council on Historic Preservation
AD&D	Accidental Death and Disability
ADA	Anti-Deficiency Act
ADMIN	Administrative
ADT	Active Duty for Training
AFNAFPO	Air Force Non-appropriated Fund Procurement Office
AFRTS	Armed Forces Radio/Television Service
AG	Activity Group
AHPA	Archeological and Historic Preservation Act
AIMS	Accounting & Information Management System
AIRFA	American Indian Religious Freedom Act
AIS	Annual Inspection Survey
AJPME	Advanced Joint Professional Military Education
AJV	Accrual Journal Voucher



AL	Annual Leave
AMC	Air Mobility Command (formerly Military Airlift Command – MAC)
AMD	Activity Manpower Document
AOR	Area of Responsibility
APE	Area of Potential Effects
APF	Appropriated Funds
A/P	Accounts Payable
AQD	Additional Qualification Designator
A/R	Accounts Receivable
ARF	Action Request Form
ARPA	Archaeological Resources Protection Act
ASA	Abandoned Shipwreck Act
ASAP	As Soon As Possible
ASD	Assistant Secretary of Defense
ASD (HD)	Assistant to the Secretary of Defense for Homeland Defense
ASD (HD&ASA)	Assistant to the Secretary of Defense for Homeland Defense and Americas' Security Affairs
ASN	Assistant Secretary of the Navy
ASN (I&E)	Assistant Secretary of the Navy (Installations & Environment)
ASN (M&RA)	Assistant Secretary of the Navy (Manpower and Reserve Affairs)
AT	(1) Anti-Terrorism (2) Annual Training
AT/FP	Anti-Terrorism/ Force Protection
AV	AUTOVON
AWOL	Absent Without Leave. This does NOT refer to Leave Without Pay, (LWOP).

AWS	Alternative Work Schedule
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B

BA	Billets Authorized
BAH	Basic Allowance for Housing
BAM	(1) Baseline Assessment Memorandum (2) Business Agreement Manager (in Navy Housing)
BBA	Business Based Action
BEAP	Base Exterior Architecture Plan
BEMAR	Backlog of Essential Maintenance and Repair
BEQ	Bachelors Enlisted Quarters
BFR	Basic Facility Requirement
BLM	Bureau of Land Management
BLR	Base Loading Report
BLS	Base Loading System
BOD	(1) Beneficial Occupancy Date (2) Bid Opening Date
BOM	Beginning of the Month
BOQ	Bachelor Officers Quarters
BOS	Base Operating Support
BP	Budget Projects
BPA	Blanket Purchase Agreement
BRAC	Base Realignment and Closure
BQ	Bachelor Quarters (Referring to both BEQs and BOQs)
BSI	Base Support Installation
BT	Break. Used in Military Message format
BUPERS	Bureau of Naval Personnel

BWC	Battle Watch Captain
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C

C3	Command, Control, and Communications
CA	Commercial Activities
CAB	Commercial Advisory Board or Contract Advisory Board
CAC	(1) Command Access Card (2) Cost Account Code (3) Casualty Assistance Call
CACO	Casualty Assistance Call Officer
CACP	Casualty Assistance Calls Program
CAMP	Council on America's Military Past
CAP	Crisis Action Planning
CASI	Cinema at Sea Initiative
CAT	Crisis Action Team
CATEX	Categorical Exclusion
CBA	Concentration Bank Account or Collective Bargaining Agreement
CBC	Construction Battalion Center
CBNRE	Chemical, Biological, Nuclear, Radiological, and/or Explosive
CBQ	Consolidated Bachelors Quarter
CBRN	Chemical, Biological, and Radioactive/ Nuclear
CCIR	Commander's Critical Information Requirement
CCPO	Consolidated Civilian Personnel Office (See HRO)
CD	Child Development
CDC	Child Development Center
CDO	Command Duty Officer
CDP	Child Development Program



CDPA	Child Development Program Administrator
CEQ	Council on Environmental Quality
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act
CERT	Certification
CF	Central Fund
CFAS	Central Fund Accounting System
CFC	Combined Federal Campaign
CFMS	(1) Central Financial Management System (2) Command Financial Management System
CFMSA	Capstone Fund Market Strategy Application
CF Op	Central Fund Operating
CFR	Code of Federal Regulations
CHIL	Consolidated Hazardous Items List
CINC	Commander-In-Chief
CIP	Capital Improvements Plan
CIVPERS	Civilian Personnel
CL	Capability Level
CLG	Certified Local Government(s)
CM	Consolidated Mess
CMC	(1) Command Master Chief (2) Commandant Marine Corps
CMD	Command
CNIC	Commander, Navy Installations Command
CNICINST	Commander, Navy Installations Command Instructions
CNRGA	Commander, Navy Region Great America
CNO	Chief of Naval Operations
CO	Commanding Officer



COB	Close of Business
CoC	Chain-of-Command
COCOM	Combatant Commander
COGS	Cost of Goods Sold
COLA	Cost of Living Allowance
COLS	Common Output Level Standards
COM	(1) Commissioned Officer's Mess (2) Force Commander
COMLANTFLT	Commander-Atlantic Fleet
COMM	Communication
COMNAVBASE	Commander, Naval Base
COMPACFLT	Commander-Pacific Fleet
COMPT	Comptroller
COMUSNAVEUR	Commander- Navy Europe
CONUS	Continental United States (and the District of Columbia EXCLUDES Alaska and Hawaii)
COOP	Continuity of Operations
COTR	Contracting Officer's Technical Representatives
COORD	Coordinate / Coordinator
CPO	(1) Civilian Personnel Office (see HRO) (2) Chief Petty Officer
CPOM	Chief Petty Officers' Mess/Club
CPV	Current Property Value
CPX	Command Post Exercise
CR	Continuing Resolution
CRA	Coordinating Review Authority
CRM	Cultural Resource Manager



CSSO	Common Support Services Office (also known as Support Services Office or Business Support Services Office)
CST	Civil Support Team
CT	Crafts and Trades
CWO	Chief Warrant Officer
CYP	Child & Youth Programs

D

DAPS	Defense Automated Printing Service
DAR	Daily Activity Report
DARS/DARSUM	Daily Activity Report Summary
DASN	Deputy Assistant Secretary of the Navy
DAT	Damage Assistant Team
DCE	Defense Coordinating Element
DCNO	Deputy Chief of Naval Operations
DCO	(1) Defense Connect Online (2) Defense Coordinating Officer
DD	Department of Defense Form
DDASS	DOD DSCA Automated Support System
DEPARC	Defense Environmental Programs Annual Report to Congress
DEPOD	Deployment Order
DEPT	Department
DET	Detachment
DFA	Direct Federal Assistance
DFAS	Defense Finance and Accounting System
DFC	Disaster Finance Center
DHS	Department of Homeland Security



DIC	Dependency and Indemnity Compensation
DIR	(1) Directive (2) Director
DISCA	Defense Support to Civilian Authorities
DLA	Defense Logistics Agency
DOD	Department of Defense
DODD	Department Of Defense Directive
DODDS	Department of Defense Dependent Schools
DODI	Department of Defense Instruction
DODIG	DOD Inspector General
DOE/FOE	Determination of Effect/Finding of Effect
DOI	Department of Interior
DOMS	Director of Military Support
DON	Department of the Navy
DOTMLPF	Doctrine, Organization, Training, Material, Leadership and Education, Personnel, and Facilities
DPPG	Defense Planning and Programming Guidance
DRRS-N	Defense Readiness Reporting System-Navy
DSCA	(1) Defense Security Cooperation Agency (2) Defense Support of Civil Authorities
DSN	Defense Switching Network
DTD	Dated
DTG	Date / Time Group
DUSTWUN	Duty Status Whereabouts Unknown
DY	Day

E



EA	(1) Environmental Assessment (2) Economic Analysis
EAWUN	Excused Absence Whereabouts Unknown
ECC	Employment Category Change
ECP	Energy Conservation Plan
EDF	Enlisted Dining Facility
EEO	Equal Employment Opportunity
EFA	Engineering Field Activity
EFT	Electronic Funds Transfer
EHCS	Expanding Housing Customer Service
EI&E	(1) Environmental Innovation and Entrepreneurship (2) Energy Installations and Environment
EIN	Employee's Identification Number
EIS	Environmental Impact Statement
ELMR	Enterprise Land Mobile Radio
ELO	Enabling Learning Objective
EM	(1) Enlisted Club (2) Enlisted Men - Includes USA, USAF, USMC, USN, & USCG Enlisted Pay Grades E1 through E9 (3) Emergency Management
EMA	Enhanced Managerial Analysis
EMAC	Emergency Management Assistance Compact
EMH	Enterprise Military Housing
EMO	Emergency Management Officer
EMP	Emergency Management Program
EMS	Emergency Medical Service(s)
ENCL	Enclosure
ENDEX	End Exercise
ENV	Environmental



EOC	Emergency Operations Center
EOE	Elements of Expense
EOM	End-of-Month
EPA	Environmental Protection Agency
EPSS	Electronic Performance Support System
ERT	Emergency Response Team
ESF	Emergency Support Function
EST	(1) Estimate / Estimated (2) Eastern Standard Time
ETA	Estimated Time of Arrival
ETD	Estimated Time of Departure
EVAL	Employee Performance Evaluation
EVR	Enterprise Validation Requirement
EXORD	Exercise Order

F

F&ES	Fire and Emergency Services
FA	Functionality Assessment
FAC	Family Assistance Center
FAO	FEMA Action Officer
FAQ	Frequently Asked Question(s)
FCM	Foreign Consequence Management
FCO	Federal Coordinating Officer
FEMA	Federal Emergency Management Agency
FES	Factor Evaluation System
FF&E	Furniture, Fixtures, and Equipment
FFC	Fleet Forces Command



FFR	Fleet & Family Readiness
FFSP	Fleet and Family Support Program
FH	Family Housing
FHA	Federal Housing Administration
FHN	Family Housing, Navy
FHS	Funeral Honors Support
FICA	Federal Insurance Contribution Act (Social Security Act)
FIFO	First In - First Out
FLEX	Employment Category (scheduled or unscheduled)
FLOP	Finance/Admin, Logistics, Operations, and Planning
FLT	(1) Flight (2) Fleet
FLTMPS	Fleet Training and Management Planning System
FM	Financial Management
FM&C	Financial Management and Comptroller
FMB	Financial Management Board
FMR	Financial Management Regulation
FOB	Free On Board
FOS	Federal Operations Support
FP	Force Protection
FPC	Final Planning Conference
FRAGO	Fragmentary Order
FRB	Facility Review Board
FRP	Federal Response Plan
FS	Family Services
FSBO	For Sale By Owner



FSC	Family Services Center
FSO	Full Scope Operation
FTE	Full Time Equivalent
FTX	Field Training Exercise
FXP	Fleet Exercise Publication
FY	Fiscal Year
FYDP	Future Years Defense Plan
FYI	For Your Information

G

GAAP	Generally Accepted Accounting Principles
G&A	General & Administrative
GAO	(1) Gross Adjusted Obligation (2) Government Accountability Office
GFOM	General and Flag Officer Module
GFOQ	General and Flag Officer Quarters
GJV	General Journal Voucher
GS	General Schedule
GSA	General Services Administration
GSF	Gross Square Feet

H

HA/DR	Humanitarian Assistance and Disaster Relief
HAZMAT	Hazardous Material
HCL	High Cost Lease
HEAT	Housing Early Application Tool (Navy Housing tool)
HHQ	Higher Headquarters
HLC	Housing Learning Center



HM	Hazardous Material
HMO	Health Maintenance Organization
HQ	Headquarters
HPD	
HRM	Housing Requirements System Module
HRO	Human Resource Office
HSA	Hazardous-Specific Appendices
HSC	Homeland Security Council
HURREX	Hurricane Exercise
HVAC	Heating, Ventilation, and Air Conditioning

I

IA	(1)Individual Agreement (2)Individual Augmentee (3)Immediate Action
IAP	Incident Action Plan
IAW	In Accordance With
IC	Incident Commander
ICE	Interactive Customer Evaluation
ICO	Installation Commanding Officer
ICQ	Installation Commander's Quarters
ICS	Incident Command System
ICW	Interactive Courseware
ID	Identification
IDIQ	Indefinite Delivery Indefinite Quantity
IDP	Individual Development Plan



IG	Inspector General
INFO	Information
INI	Initial
INST	Instruction (or simply "I" following releasing authority)
INV	Inventory
IPC	Initial Planning Conference
IPM	Installation Program Manager
IPT	Integrated Process Team
IR	Immediate Response
IRS	Internal Revenue Service
IRT	(1) In Response To (2) Incident Response Team
ISB	Incident Support Base
ISC	Installation Support Center
ISIC	Immediate Superior In Command
ISR	Intelligence, Surveillance, and Reconnaissance
ITAP	Installation Training Action Plan
ITE	Integrated Training Event
ITO	Installation Training Officer
ITT	(1) Information, Tickets, and Tours (2) Installation Training Team
I&U	Inventory and Utilization

J

JAG	Judge Advocate General
JAGMAN	Judge Advocate General Manual
JCOLs	Joint OSD Common Output Levels
JCS	Joint Chiefs of Staff



JFO	Joint Field Office
JOC	Joint Operations Center
JON	Job Order Number
JOPEs	Joint Operation Planning and Execution System
JPA	Job Performance Activity
JPME	Joint Professional Military Education
JTF	Joint Task Force
JTR	Joint Travel Regulations
JTS	Joint Training System

K

KIA	Killed in Action
KNOT	Nautical Miles per Hour
KRONOS®	Navy MWR Automated Payroll Time-Keeping System
KSA	Knowledge, Skill, and Ability/Attitude

L

LCD	Liquid Crystal Display
LDO	Limited Duty Officer
LED	Light Emitting Diode
LFA	Lead Federal Agency
LL	Lessons Learned
LLC	Limited Liability Corporation
LMRC	Learning Media Resource Center
LMS	Learning Management System
LN	Local National / Foreign Employee
LOD	Line of Duty



LQA	Living Quarter Allowances
LSFM	Leadership Skills for Manager's Course
LT	Lieutenant
LWOP	Leave Without Pay

M

M&R	Maintenance and Repair
MA	Mission Assignment
MAA	Mutual Assistance Agreement
MAC	Mission Assignment Coordinator
MAO	Mortuary Affairs Office
MBO	Management By Objective
MBWA	Management By Walking Around
MC	Major Claimant (see Echelon II)
MCPON	Master Chief Petty Officer of the Navy
MEO	Most Efficient Organization
MET	Mission Essential Task
METOC	Meteorological and Oceanographic Center
MIC	Manager's Internal Control
MILCON	Military Construction Navy
MILPERS	Military Personnel
MILPERSMAN	Military Personnel Manual
MIS	Management Information System
MITR	Monthly Installation Training Report
MIUW	Mobile Inshore Undersea Warfare
MLM	Mid-Level Management



MM/DD/YY	Format for Month/Day/Year
MO	Month
MOA	Memorandum of Agreement
MOC	Maritime Operation Center
MOU	Memorandum of Understanding
MPC	Mid Planning Conference
MPV-P	Mission Profile Validation-Protection
MRP	Maintenance of Real Property
MSCA	Military Support to Civil Authorities
MSEL	Master Scenario Events List
MSG	Message
MTO/MATO	Mission (Assignment) Tasking Order
MTT	Mobile Training Team
MWR	Morale, Welfare, and Recreation

N

NA	(1) Not Applicable (2) A NAF Crafts and Trades (CT) position
NAB	Naval Base
NAF	(1) Non-Appropriated Funds (2) Naval Air Facility
NAFCON	Non-Appropriated Funds Construction
NAFI	Non-appropriated Funds Instrumentality
NAS	Naval Air Station
NAVACTS	Naval Activities United Kingdom
NAVAUDSVC	Naval Audit Service
NAVBASE	Naval Base



NAVCOMPT	Comptroller of the Navy or Financial Management and Comptroller
NAVEUR	Navy Europe
NAVFAC	Naval Facilities Engineering Command
NAVINGEN	Naval Inspector General
NAVINST	Navy Instruction
NAVOSH	Navy Occupation Safety and Health Program
NAVPERs	Navy Personnel
NAVSTA	Naval Station
NAVSUP	Naval Supply Systems Command
NB	Naval Base
NBPR	Naval Base Port Readiness
NCIS	Naval Criminal Investigative Service (formally NIS)
NEMIS	National Emergency Management Information System
NEPLO	Navy Emergency Preparedness Liaison Officer
NETC	(1) Naval Education & Training Commander (2) Naval Education and Training Command
NEX	Navy Exchange
NF	A NAF Pay band Employee (Pay Plan)
NGIS	Navy Gateway Inns & Suites
NIFC	National Interagency Fire Center
NIMS	National Incident Management System
NIPR	Non-Classified Internet Protocol Router
NIPRNet	Non-Classified Internet Protocol Router Network
NIS	Not In Stock
NKO	Navy Knowledge Online



NL	A NAF Crafts and Trades (CT) position "Leader" (Pay Plan)
NLT	No later than
NMCC	National Military Command Center
NMCI	Navy Marine Corps Intranet
NMET	Navy Mission Essential Task
NMETL	Navy Mission Essential Task List
NMP	Navy Manning Plan
NOK	Next of Kin
NOSC	Navy Operational Support Center
NOTAL	Notice to All
NPC	Navy Personnel Command
NPPS	Navy Publications & Printing Service
NPS	Naval Postgraduate School
NRF	National Response Framework
NROWS	Navy Reserve Order Writing System
NRP	National Response Plan
NS	A NAF Crafts and Trades (CT) position "Supervisor" (Pay Plan)
NSA	Naval Support Activity
NSC	National Security Council
NSD	Night Shift Differential
NSN	Navy Stock Number
NSOXP	Navy Security Operations Exercise Program
NSPS	National Security Personnel System
NSSE	National Special Security Event
NTE	Not To Exceed



NTIA	National Telecommunications and Information Administration
NTIMS	Navy Training Information Management System
NWS	Naval Weapons Station
NWTP	Navy Warfare Training Plan
NWTS	Navy Warfare Training System

O

O&M	Operations and Maintenance (funds)
O&M,N	Operations and Maintenance, Navy (OMN)
O&M,NR	Operations and Maintenance, Navy Reserve
O&R	Observations and Recommendations
OASN	Office of Assistant Secretary of the Navy
OBE	Overcome By Events
OCO	Overseas Contingency Operations (formally known as GWOT, Global War on Terrorism)
OCONUS	Outside the Continental United States including Alaska and Hawaii
OFA	Other Federal Agencies
OIC	Officer-In-Charge
OICC	Officer-In-Charge of Construction
OIP	Other Interested Persons
OJT	On-The-Job-Training
OMB	Office of Management and Budget
ONOK	Other Next of Kin
OOD	Officer of The Day
OPF	Official Personnel File
OPM	Office of Personnel Management



OPN	Other Procurement, Navy
OPNAV	Office of the Chief of Naval Operations
OPNAVINST	Office of the Chief of Naval Operations Instructions
OPORD	Operations Order
OPR	Office of Primary Responsibility
OPS	Operations
OPTAR	Operating Target
ORM	Operational Risk Management
OS	Orders Specialist
OSD	Office of Secretary of Defense
OTAR	Over-the-air rekeying

P

P & L	Profit and Loss
PA	Practical Application
PADD	Person Authorized to Direct Disposition
PAO	(1) Public Affairs Office (2) Public Affairs Officer
PAR	(1) NAF Personnel Action Report (2) APF Performance Appraisal Review
PB4T	Planning Board for Training
PBIS	Program Budget Information System
PCR	Personnel Casualty Report
PD	Position Description, (Job Description)
PDASN	Principal Deputy Assistant Secretary of the Navy
PDM	Professional Development for Managers (Series)
PESTOF	Personnel, Equipment, Supply, Training, Ordinance, Facilities



PIP	Performance Improvement Plan
PLANORD	Planning Order
PM	Preventive Maintenance
PMB	Personnel Management Board
PMR	Performance Management Reviews
PNOK	Primary Next of Kin
PO	(1) Purchase Order (2) Petty Officer (3) Project Officer
POA&M	Plan of Action & Milestones
POC	Point of Contact
POD	Plan of The Day
POM	Program Objective Memorandum
POR	Program of Record
POV	Privately Owned Vehicle
POM	Program Objective Memorandum
POW	Prisoner of War
PPA	(1) Prompt Payment Act (2) Principal Planning Agent
PPBE	Planning, Programming, Budgeting, and Execution
PPBES	Planning, Programming, Budgeting, and Execution System
PPDR	Personnel Payroll Desk Reference
PPM	Performance/Pricing Model
PPR	Pre-planned Response
PPV	Public Private Venture
PQS	Personnel Qualifications Standards
PREP	Programming Requirements Evaluation Process
PS	A NAF position, Patron Services (Pay Plan)



PSMA	Pre-Scripted Mission Assignment
PTT	Push-to-talk
PWC	Public Works Center
PWD	Public Works Department

Q

QCR	Quarterly Cost Report
QOL	Quality of Life
QPDC	Quarterly Performance Data Call
QRG	Quick Reference Guide
QSI	Quality Step Increase (for APF employees)
QTR	Quarter
QTY	Quantity

R

R & D	Research and Development
RAM	Resource Allocation Memorandum
RAMCAS	Recreation and Mess Central Accounting System
RAP	Resource Allocation Plan
RCC	Region Reserve Component Command
RC CODE	Responsibility Center (RC) Code
RDC	Regional Dispatch Center
REC	Recreation
RECP	Resident Energy Conservation Program
REF	Reference



REGS	Regulations
RESFOR	Reserve Force
RET	Retired
RF	Radio Frequency
RFA	Request for Assistance
RFF	Request for Forces
RFP	Request for Proposal
RFQ	Requests for Qualifications
RIF	Reduction In Force
RMKS	Resource Management Knowledge System
ROC	Regional Operations Center
ROI	Return-On-Investment
ROICC	Resident Officer-In-Charge of Construction
RPA	Regional Planning Agent
RPC	Retail Price Change
RPD	Regional Program Director
RPI	Real Property Inventory
RPM	Regional Program Manager
RPT	Regular Part Time
RRCC	Regional Response Coordination Center
RSS	Resident Satisfaction Survey
RSWC	Remittance Statement With Check
RTT	Region Training Team
RTV	Recreation Ticket Vehicle
RX	Receive



S

SA	Situational Awareness
SAG	Sub-activity Group
SAO	State Approving Official
SAP	Systems, Applications, and Products
SBH	Sub-header
SBP	Survivor Benefit Plan
SC	Supply Corps
SCD	Service Computation Date
SCO	State Coordinating Officer
SCP	Special Command Position
SECDEF	Secretary of Defense
SECNAV	Secretary of the Navy
SECNAVINST	Secretary of the Navy Instructions
SF	Standard Form
SFIS	Standard Financial Information Structure
SGLI	Servicemembers' Group Life Insurance
SI	Seriously Injured
SIC	(1) Special Identification Code (2) Special Interest Code
SII	Special Interest Item
SIM AQD	Shore Installation Management Additional Qualification Designator
SIPR	Secret Internet Protocol Router
SIPRNet	Secret Internet Protocol Router Network
SITREP	Situation Report
SL	Sick Leave



SLs	Service Levels
SLCS	Senior Level Customer Survey
SME	Subject Matter Expert
SNOK	Secondary Next of Kin
SOA	Schedule of Operating Authority
SOFA	Status of Forces Agreement
SOP	Standard Operating Procedures
SOTG	Shore Operations Training Group
SOW	Statement of Work
SPLC	Shore Program Leaders Course
SRP	Shore Response Plan
SRTP	Shore Response Training Plan
SSN	Social Security Number
SSO	Support Services Office (CSSO)
STARS	Standard Accounting and Reporting System
STARSS	Supplemental Annuity Return Support System
STARTEX	Start Exercise
STC	Shore Training Center
STTH	Shore Training Team Handbook
SYM	Symbol

T

TA	Technical Assistance
TACON	Tactical Control
TAD	Temporary Additional Duty
TAG	The Adjutant General



TDY	Temporary Duty
T-FOM	Training Figure of Merit
TOF	Transfer of Function
TOP	Transfer of Property
T-PILLAR	Training Pillar
T-POP	Target Population
TSGLI	Traumatic Servicemember's Group Life Insurance
TSP	Thrift Savings Plan
TTP	Tactics, Techniques and Procedures
TWMS	(1) Total Workforce Management Services (2) Total Workforce Management System
TX	Transmit

U

UA	Unauthorized Absence
UFM	Uniform Funding Management
UFR	Unfunded Requirements
UH	Unaccompanied Housing
UIC	Unit Identification Code
UNCLAS	Unclassified
UNSAT	Unsatisfactory
USC	United States Code
USCG	United States Coast Guard
USFF	United States Fleet Forces
USS	United States Ship
UTL	Universal Task List

V

VA	Veterans Administration
VAR	Variance
VIPs	Very Important People
VSI	Very Seriously Injured

W

WARNORD	Warning Order
WEFO	Warfare Enterprise Flag Officer
WFF	Wildland Firefighting
WG	Wage Grade
WGI	Within Grade Increase
WIIFM	What's In It For Me?

X

XO	Executive Officer
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Y

YTD	Year-To-Date
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Z

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POSTAL ABBREVIATIONS:

01 AL Alabama	28 NE Nebraska
02 AK Alaska	29 NV Nevada
03 AZ Arizona	30 NH New Hampshire
04 AR Arkansas	31 NJ New Jersey
05 CA California	32 NM New Mexico
06 CO Colorado	33 NY New York
07 CT Connecticut	34 NC North Carolina
08 DE Delaware	35 ND North Dakota
09 DC Washington, DC	36 OH Ohio
10 FL Florida	37 OK Oklahoma
11 GA Georgia	38 OR Oregon
12 HI Hawaii	39 PA Pennsylvania
13 ID Idaho	40 RI Rhode Island
14 IL Illinois	41 SC South Carolina
15 IN Indiana	42 SD South Dakota
16 IA Iowa	43 TN Tennessee
17 KS Kansas	44 TX Texas
18 KY Kentucky	45 UT Utah
19 LA Louisiana	46 VT Vermont
20 ME Maine	47 VA Virginia
21 MD Maryland	48 WA Washington
22 MA Massachusetts	49 WV West Virginia
23 MI Michigan	50 WI Wisconsin
24 MN Minnesota	51 WY Wyoming
25 MS Mississippi	52 PR Puerto Rico
26 MO Missouri	53 GU Guam
27 MT Montana	

TERMS

A

AD HOC	As used in this desk reference, a meeting set up in response to a particular situation or problem without considering wider issues.
ACCOUNT	A formalized group of similar transactions identified by number and name.
ACCOUNTING MONTH	Accounting period starting at the beginning of the calendar month and ending after the close of business at the end of the calendar month.
ACCOUNTING YEAR	Twelve months starting on 1 October each year and ending after the close of business the following September 30th.
ACCOUNTS PAYABLE (A/P)	The amount the activity owes.
ACCOUNTS RECEIVABLE (A/R)	The amount that is owed the activity.
ACCRUAL BASIS ACCOUNTING	Recognizes expenses when incurred, and income when earned, regardless of when the applicable cash is received or paid. Distinguished from the cash basis accounting which recognizes expenses when cash is paid, and income when cash is received.
ACCRUAL JOURNAL VOUCHER (AJV)	A document used to record payables to vendors or wages to employees that will not be paid in the month incurred, but will be paid the following month.
ACRONYM	<p>A word formed from the initial letters of a name or by combining the initial letters of a series of words.</p> <p>EXAMPLES:</p> <p>(1) DAPS – Defense Automated Printing Service</p> <p>(2) LSFM – Leadership Skills for Managers</p>
ACTIVE DUTY BASE COUNT	The total number of active duty personnel assigned to an installation and its tenant commands. The number is provided by N1 Manpower.
ACTIVITY	(1) An entity or organization such as Youth, Athletic, Outdoor Rec., etc., which provides morale, welfare, or recreational



	<p>services to personnel authorized by the Commanding Officer.</p> <p>(2) One of the typical functions provided by an MWR Program (Bowling Leagues, Intramural Golf, Basketball, Ceramics Classes, Brunch, Dining Room).</p>
ACTIVITY MANAGER	A military or civilian representative of the Commanding Officer who exercises executive management over a Command Activity, i.e., Club Manager, Recreation Director, etc.
ACTIVITY NUMBER	This is the "Fund Number." The two digit RAMCAS activity identification number (see Chart of Accounts). Each activity (bowling, golf) has its own activity number.
ADMINISTRATIVE WORK WEEK	A period of seven consecutive days that may begin and end any time or on any day consistent with local operational efficiency.
ADVISORY BOARD	Group of authorized patrons appointed to advise the installation commanding officer about an entire MWR program or a specific program element (e.g., youth activities).
ALGORITHM	See Flow Chart
ANNUAL LEAVE	Regular Full Time and Regular Part Time Civil Service employees and full time NAF employees accrued in 6 minute increments in consideration for time worked and based on time in service.
APPRAISAL	Monies appropriated by Congress for a specific use, as distinguished from non-appropriated funds which are NOT subject to Congressional appropriation.
APPROPRIATED FUNDS (APF)	<ol style="list-style-type: none"> 1. A professional estimate of property value performed by qualified appraisers. 2. Monies appropriated by Congress for a specific use. APF are governed by the Appropriations Bill, a legislative motion (bill) that authorizes the government to spend money and set it aside for specific expenditures.
ASSESSMENT	An amount charged or obligated to pay.
ASSETS	Anything of value owned by the activity. See fixed assets.
AUDIT	An official examination and verification of accounts and



	records.
AUTHORIZED RECEIVING AGENT	Person assigned administrative functions that involve checking the quality, quantity, and condition of the incoming goods followed by their proper storage. (BusinessDictionary.com)


B

BAD DEBT	An amount of money owed the Activity that is uncollectible and written off when approved by the Commanding Officer.
BALANCE SHEET	Lists all activity asset, liability, and net worth account balances as of the end of the month.
BASE OPERATING SUPPORT (BOS) COSTS	The cost of services, such as janitorial, fuel, waste removal, etc., provided by the Installation. The fair share cost of such services is reimbursed by the Program.
BASLINE ASSESSMENT MEMORANDA (BAM)	A BAM is a designated assessment by a resource sponsor to develop baseline assessments for specific areas. It contains an evaluation of the total cost and resources required to achieve or maintain some stated level of capability.
BASIC FACILITY REQUIREMENT, (BFR)	The aggregate facility requirements for a shore activity, listed by category code and quantity, which are necessary to perform its mission. See NAVFAC-INST 11010.45 (series).
BASIC RATE or BASIC RATE OF PAY	The “Scheduled Rate” PLUS any night shift or environmental differential. Annual Leave, Overtime, and Holiday Pay are computed on the BASIC RATE of pay (Scheduled Rate + Differential = Basic Rate)
BASIC WORK DAY	Normally eight hours...NOT to exceed ten (10) hours in any 24 hour period.
BASIC WORK WEEK	The days and hours WITHIN an Administrative Work Week which make up an individual employee’s work schedule.
BENCH MARK	Measures current performance of an activity or process against a recognized standard within the industry.
BENEFICIAL OCCUPANCY DATE (BOD)	The date a building or other construction/renovation undertaking is completed and acquired (released) to the government for operational use.
BLANKET PURCHASE ORDER	A purchase order for a product or service to be delivered, upon request, over a specified time period.
BILLET	A position or job within the federal government. Approval from a higher authority, such as a Position Review Board, is necessary to establish and fund a billet.



BILLETING	Lodging for either officers or enlisted personnel.
BOOK VALUE	The figure in accounting records that represents the amount of an asset that has not yet been depreciated.
BOTTOM LINE	A slang term for the final or basic figure or circumstance (refers to the total figure on the “bottom line” of a financial statement).
BREAK IN SERVICE	A loss of continuous employment service for vesting purposes. A break occurs when the employee leaves NAF employment for any purpose except for illness, injury, approved Leave Without Pay, or Active Duty Service participation.
BUDGET AUTHORITY (BA)	The value of the annual new legal authority to incur obligations, i.e., to enter into contracts involving expenditures from the Treasury. Usually provided by appropriations. You can often use the previous year’s BA and the priorities of programs as outlined in the POM to estimate the current year’s BA.
BUDGET CALL	A formal correspondence from the Headquarters level, which provides detailed instructions regarding budget submission requirements and format.
BUDGET NARRATIVE	A written explanation of the programs planned and supported by the financial portion of a budget.
BUDGET RECORD	A record of authorized expenses and income expressed in financial terms.
BUILT-IN EQUIPMENT	Equipment, which is hard-fastened to a structure or item of real property and cannot be removed without the use of tools or other equipment items.
BUSINESS MANAGER	The person responsible for administering the support functions of a local MWR program, e.g., bookkeeping, personnel, payroll, procurement, budgeting, etc.
BUSINESS PLAN	A summation of an installation’s or region’s financial and program status and the goals for meeting planned services in a FY.

C



CADASTRAL MAPPING	Research and updates of Navy Real Estate Summary Maps that depict installation property lines, title information, legal jurisdiction, and long-term agreements.
CAPITAL	Property, (equipment, buildings, etc.) cash is also considered capital.
CAPITAL EXPENDITURE/ INVESTMENT	An expenditure intended to benefit future periods, in contrast to a regular expenditure, which benefits the current period. The term is generally restricted to expenditures that add fixed-asset units or that has the effect of increasing the capacity, efficiency, span of life, or economy of operation of an existing fixed asset.
CASH	Currency, coins, personal checks and credit card slips.
CATEGORY	A term used to define 1) employee classification, such as regular full time and regular part time, work status within an Administrative Work week, or 2) Congressional classification of MWR programs used for funding authorizations i.e. Cat A, B, or C.
CERTIFICATE OF DISPOSITION	A document that identifies items which are of no value to an activity and are to be disposed of. Includes spoilage and breakage.
CHAIN OF COMMAND	The supervisor (senior) / subordinate (junior) relationship in the organizational structure.
CHANGE FUND	An amount of cash authorized to be available to cashiers for making change and cashing authorized checks.
CHART OF ACCOUNTS	A list and description of accounts, which have been approved for use in the preparation of financial statement. Example: 63-601-10, Intramural Sports Salaries and Wages-General Program Operations (See RAMCAS).
CLAIMANT (ECHELON)	A particular Headquarters level unit to which the Commanding Officer of an individual base or activity is responsible for directing the base or activity functions.
CLASSIFIER	An individual certified through formal training to perform duties involved with classifying Position Descriptions to determine Grade Level.
CLASSIFICATION	The process of classifying an employee position description.
CODEPLUGS	Information programmed from a computer to a radio



COLLATERAL EQUIPMENT	Equipment assets, which are portable, not hard-fastened to a structure or other equipment item/system and can be readily removed without the use of other equipment.
COMMAND	The operational, management or administrative unit(s) assigned to a senior level Navy officer. A military unit or region under the control of a single officer.
COMMAND FINANCIAL MANAGEMENT SYSTEM (CFMS)	The Command Financial Management System (CFMS) is a web-based system providing Managers with a variety of data and reports including issued and reserved funds, obligations, expenditures, execution rates, etc.
COMMAND MASTER CHIEF	A senior enlisted who represents all enlisted personnel for the CO.
COMMANDER, NAVY INSTALLATIONS (CNI)	CNI is the installation management organization with core responsibility to provide unified program, policy and funding to manage and oversee shore installation support to the fleet. It is the budget submitting office for installation support and the navy POC for installation policy and program execution oversight. Funding for installation support flows from CNO to CNI, and from CNI to the regions.
COMMANDING OFFICER, (CO)	Officer assigned overall responsibility for and control of a military unit. For example - a squadron ship or base.
COMMON SUPPORT SERVICES OFFICE (CSSO)	An activity that provides administrative services, such as accounting and payroll, for more than one activity.
COMMUNITY-WIDE ACTIVITY	An activity that is comprised of six or more theme activity elements and is ALSO coordinated with other base departments and/ or community agencies. A community-wide activity can take place on or off-base (e.g., Winter Ski and Travel Expo, Auto Poker Rally. Ironman/Triathlon/ Marathon, Special Olympics, Health and Fitness Fair, etc.).
COMNAVBASE	A flag level officer in charge of numerous naval installations (or the ISIC for numerous naval installations).
COMNAVPERSCOM Commander Navy Personnel Command	Parent command for the Navy MWR Division, which is the central governing body and policy maker for all Navy Morale, Welfare and Recreation Activities, e.g., mess, Rec. Funds, etc. Also provides certain services centrally such as accounting, banking and investments.
COMPENSATORY	Time off with pay accrued by NF exempt employees on an hour-for-hour basis for hours worked in excess of 40 hours in



	an Administrative Workweek.
COMPTROLLER	A custodian of government funds.
CONCENTRATION BANK ACCOUNT (CBA)	The central banking facility used by all activities.
CONCESSIONAIRE	An authorized vendor or business person placed under contract to a morale, welfare, and recreation activity to provide goods and/or services.
CONSIGNMENT	Items such as bingo prizes or amusement park tickets that are in the custody of, but are not owned by, the Activity.
CONTINUING RESOLUTION	A Continuing Resolution (CR) is a type of appropriations legislation used by the United States Congress to fund government agencies if the President has not signed a formal appropriations bill into law by the end of the fiscal year. Also known as Continuing Resolution Authority (CRA).
CONTINUOUS SERVICE	For Retirement Plan purposes, the years and months of continuous employment as an NAF employee without a break in service.
CONTRACT	A legally binding instrument between two or more parties setting forth terms and responsibilities to which both parties must abide and the exchange of value both or more parties receive.
CONTROL NUMBERS	Planning limits provided by a major claimant or a local comptroller to a subordinate activity or department, providing an estimate of the next year's resources.
COOKBOOK PERFORMANCE GUIDE	See INTRODUCTION section of this Desk Reference.
COST CENTER	An MWR financial and operating entity equivalent to a department within an "MWR Program" or "MWR Activity" such as Program, Rentals, Resale, G&A, etc.
COST CENTER GROUP	A group of related or similar Cost Centers or an overall Cost Center (e.g., all Golf Programs in a region or all departments of a single Golf Program within a region).
COST PRICE	The wholesale price of an item (including freight charges).



COURSE OBJECTIVES	The desired student behavior following a course of instruction. (What the student should be able to do.)
CRAFTS AND TRADES (CT)	Designation for those NAF positions engaged in Crafts & Trades occupations such as cook, waitress, etc. Sub-designated as NA, NL & NS.
CRITERIA	An established standard measurement.

D

DAILY ACTIVITY REPORT (DAR)	A form used to record sales transaction activity within a department.
DAILY ACTIVITY REPORT SUMMARY (DARS/DARSUM)	A form summarizing a group of Daily Activity Reports.
DECISION TABLE	A provided situational problem/solution chart which aids the decision making process. See Introduction to this Desk Reference.
DEMINIMUS CONCEPT	A method of recording fractions of an hour. One tenth of an hour (6 minutes).
DEMOGRAPHICS	A description of where people live, who they are, how much they earn, etc. (census - type information) used to support marketing efforts.
DEPARTMENT	(1) That part of an activity for which accounts are kept separately, such as the bar department of a club, or the athletic department of Recreation Services. (2) A command Level Unit, i.e., The MWR Department
DEPRECIATION	Fixed-asset value loss due to aging or total expenditure.
DESIGN PHASE	The time period before separate construction contract award on Design/Bid/Build contracts or after award on Design/Build contracts during which a project design is completed but usually before construction begins. (Note: Fast track exception where design is computed after ground is broken.
DESK REFERENCE	Any resource handbook or guide used as an aid in performance on the job, or for informational purposes. Also see Job



	Performance Guide.
DETAIL	Assignment to a task that is in addition to or different from the tasks indicated in an employee's Position Description and for which NO additional payment is made.
DETAIL LEDGER	A computer printout prepared by RAMCAS which shows for all accounts, their beginning balances, all debit and credit entries, and their ending balances for an accounting month.
DIRECTED ACTIVITY	An activity that is led or coordinated by a professional, the program manager, or a trained staff member that may require props, audio-visual equipment, decorations, gimmicks, etc., but not to the extent of a Theme Activity (e.g., TV game shows like "Barracks Feud", a Travelogue and slide show, "Couch Potato Olympics", etc).
DONATION	An acquisition or declination of real estate offered by a private entity to the Navy at no cost, after evaluations of the title, environmental conditions, and requirements of the property have been made.
DRAFT	A first or preliminary form of writing, subject to review.

E

EARLY RETIREMENT	An option for a retirement plan participant to retire early.
EASEMENT	An instrument that provides a non-Navy entity with a legal interest in defined Navy property that gives the right for a long term use of property.
ECHELON II (MAJOR CLAIMANT)	A major organizational division within the Navy that is above Command Level and is based on location or function. Also the person who heads it up.
EMPLOYMENT CATEGORY	See Category.
ENCRYPTION	The act of scrambling data or audio so unauthorized persons cannot understand
ENHANCED MANAGERIAL ANALYSIS (EMA) MODULE	The Enhanced Managerial Analysis (EMA) module, embedded in CFMS, consolidates information from both CFMS and STARS into a variety of reports, which can be customized to provide Installation, Region, and Program-specific data.
ENHANCED USE LEASE	See Out-Lease.
EQUIPMENT	Tangible property (other than land or buildings) of more or less



	<p>durable nature which is useful in carrying on the operations of a business. E.g., devices, machines, tools, and vehicles. (BusinessDictionary.com)</p>
EQUIVALENT STEP INCREASE	<p>An increase in an employee's pay equal to or greater than a regular step increase.</p>
EVENT	<p>A special, one-time or irregularly, recurring activity provided by an MWR program such as Oktoberfest, Mother's Day Buffet, Super Days Carnival, Labor Day Golf Tournament, Easter Egg Hunt, 50's Sock Hop, etc.</p>
EVIDENCE OF INSURABILITY	<p>Approval by the insurance company that allows an employee to join or modify the life, medical, or disability plan(s) after their initial 31 day enrollment period. (A form of late enrollment.)</p>
EXCESS PROPERTY	<p>For real estate, it is property declared to be excess to the Navy and which is subsequently turned over to GSA for disposal. For personal/plant property, it is property, which may be turned in to DRMO for disposal (APF or NAF) or sold at auction (NAF property only).</p>
EXECUTION PERCENTAGE	<p>The rate at which you are spending your Labor and Non-Labor dollars. You can determine this rate using the following simple formula: Total Execution divided by Authorization.</p>
EXECUTIVE OFFICER (XO)	<p>Second in command to the Commanding Officer.</p>
EXEMPT EMPLOYEE	<p>NOT subject to Fair Labor Standards Act regarding minimum wage or OVERTIME provisions.</p>
EXPENSE	<p>The cost of doing business. A financial obligation (liability).</p>
EXTENSION	<p>Number of units (x) unit cost = extension.</p>

F

FACILITIES PLANNING DOCUMENT	<p>Part of the Naval Facilities Engineering Command Shore Facilities Planning System (SFPS) contains condition, age, size, usage and other information about each building or facility.</p>
FACILITIES REVIEW BOARD	<p>Local base board, normally chaired by the Executive Officer (XO), that determines Facility assignments and priorities for spending MRP dollars.</p>



FACILITY	The building or other physical structure or improvement to real estate from which a program entity accomplishes its daily operations and provides its activities, programs, events, products, and/or services (e.g., the bowling center, gym, pool, golf course, rec. center, theater, club, snack bar, child care center, etc).
FACILITY CONSTRUCTION	The work necessary to erect, install or assemble a new facility; or the addition, extension, alteration, conversion, or replacement of a facility; or the relocation of a facility. A conversion is a major structural revision of a facility which changes its functional purpose resulting in a change to its current 3-digit basis category code.
FACILITY REPAIR/RENOVATION	The work necessary to return a building or other facility to such a condition that it may be effectively used for its designated purpose and may include reconstruction, overhaul or replacement of its parts. The work may include correction of seismic or life safety deficiencies, installation of fire protection or removal of asbestos. It does not include work necessary for a change in purpose or mission or to prepare for future construction.
FACTOR EVALUATION SYSTEM (FES)	A format of nine factors used to describe an employee's Major Duties. Required Job/Position Description Format for NAF/APF employees.
FAIR LABOR STANDARDS ACT (FLSA)	The law that involves the Federal Minimum Wage Standards and regulations for the payment of overtime to NON-EXEMPT employees.
FAILSOFT	A type of trunking that occurs when there is a failure of both redundant site controllers.
FEE-SIMPLE	Full ownership and control.
FICA TAX	Social Security Tax. The Federal Insurance Contribution Act, which provides funds from which social security benefits are paid.
FILLER ACTIVITY	Usually a simplistic activity that is planned and led by a trained employee or volunteer staff member. This activity is NOT as extensively programmed/planned as a directed activity. A filler activity can be either active or passive (e.g., video movies, story-hour, free-throw shooting contest, card or table games, etc).



FIRST 8 HOURS	A term used for time-keeping purposes. Refers to scheduled work hours, (including meal break if any) that a NAF employee works.
FISCAL YEAR (FY)	Twelve continuous calendar months used to accumulate and report income, expenses, and net profit or loss. The U.S. Government's fiscal year begins 1 October and ends the following 30 September.
FLEXIBLE EMPLOYEE	A NAF employee who does not have set schedule and works less than 40 hours per week.
FIXED ASSET	<p>(Synonymous with "Non-expendable Property) - Property that is subject to depreciation. There are nine categories of fixed assets: computer equipment, vehicles, furniture, fixtures and equipment (FF&E), buildings and facilities; buildings and facilities improvements; MWR centrally funded vehicles; FF&E; buildings and facilities; and buildings and facilities improvements. Common denominators: A unit acquisition cost of at least \$2,500, and a useful life of 2 or more years. Whenever a fund acquires a fixed asset, it is recorded on a Property and Depreciation (P&D) Record (NAVCOMPT 742). An automated/computer report can replace the 742 provided it contains all of the required information. P&D Records serve as a record of both ownership and depreciation taken on assets.</p> <p>Source: (RAMCAS FY09)</p>
FLEXIBLE	Employment Category. Those who work in either a continuing or a temporary position on a scheduled or unscheduled basis, up to 40 hours per week.
FLOW CHART	A chart or diagram used as an aid to binary (YES/NO) decision making (ALGORITHM). See INTRODUCTION Section of this Desk Reference for Sample.
FUND	A Fiscal entity such as MWR, CBQ, or Civilian Fund.
FORMAT	A program structure allowing for the expansion of a current, successful activity/event into a new and different activity/event.
FUND CUSTODIAN	Person responsible for money in a designated fund, (i.e., Person designated to obligate non-appropriated funds, sign checks, etc.)

G

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	A term used by a majority of businesses, and adopted by the American Institute of Certified Public Accountants, which means an accounting procedures contrary of GAAP is unacceptable.
GENERAL & ADMINISTRATIVE (G&A)	Non-Income producing positions or elements within the administrative unit of a NAF Activity.
GENERAL JOURNAL VOUCHER (GJV)	An accounting document which is used when an accounting transaction cannot be recorded on any other document.
GENERAL LEDGER	The accounts which classify, in accordance with GAAP, an activity's assets, liabilities, net worth, income and expenses.
GRADE	A level in a pay structure which determines the amount of pay an individual employee receives.
GRATUITY	See Service Charge.
GENERAL SCHEDULE (GS)	The U.S. government federal appropriated fund employee grade structure (Pay Plan).

H

HAND WRITE	The manual processing of a payroll check or invoice payment check.
HAZARD-SPECIFIC APPENDICES (HSAs)	Are a means to address special and unique response procedures, notifications, protective actions, emergency public information, and other needs generated by a particular hazard. They allow the installation, in its EM plan, to address priorities identified through hazard analysis.
HEALTH MAINTENANCE ORGANIZATION (HMO)	A regional health care delivery system that actually provides the medical care. The participant MUST live in the HMO area and go to the HMO Physician or Facility. A set amount is contributed each pay period, and the participant pays little or nothing for the actual medical services. Services and costs differ for each HMO.
HOLIDAY PAY	The scheduled or basic rate of pay as applicable, that an employee is paid when eligible to take a holiday off in a pay status.
HOLIDAY PREMIUM PAY	TWICE the amount of scheduled or basic pay as applicable,



	that an employee is paid when eligible and who works on a holiday.
HOST ACTIVITY	An activity that provides facilities and services to another activity. A host activity may provide services itself, or use contractors and/or supporting activities to provide services. (See definition #1 under “Activity.”)
HOST-TENANT REAL ESTATE AGREEMENT/ USE AGREEMENT	A document that grants a Federal agency permission for the long-term use of Navy property for a specific purpose. Host-Tenant is the other DOD agency.

I

IMMEDIATE SUPERIOR IN COMMAND (ISIC)	Next higher level of command from the base Commanding Officer. Sometimes base CO, ISIC, and Echelon II (Major Claimant) are the same.
IMPREST BANK ACCOUNT	A bank account that is established for a special purpose.
IN-GRANT ADMINISTRATION	Management and monitoring of terms and conditions of real estate investments.
INITIATIVES	Initiatives include any significant changes, increases or decreases, to requirements previously entered during the previous POM cycle and include any emergent requirements that have not been included in previous POM cycles.
IN-LEASE	The procurement of a lease for the Navy’s exclusive use of privately owned property for a specified term.
IN-LICENSE	A document that grants permission for the Navy’s non-exclusive entity and use of another entity’s property for a specific purpose.
INCOME	Monies received (or to be received) as a result of doing business.
INDIVIDUAL EARNINGS RECORD	The form used to record an employee’s accumulation of pay during an accounting period.
INDOCTRINATE	To instruct as to established policies and procedures.
INSTALLATION	A Base Command (Installation) is SECNAV approved (OPNAVNOTE 5400), holds property, has a mission, and has a CO/OIC. An installation provides effective and efficient shore support (BOS) service delivery (see IMAP for types of



	services) within their installation, to local fleet units and tenant commands, military personnel and their families, consistent with CNIC shore service standards and customer mission requirements. Base CO's are the face of the installation and the Navy in coordinating with the region, local communities, Navy shore customers, state and other Federal Government agencies, sister Services, foreign representatives, and others With an interest in base support.
INTERNATIONAL BALANCE OF PAYMENTS (IBOP)	Tracking of the inflow and outflow of currency outside the United States.
INVENTORY	Merchandise or supplies stocked by an activity for future resale or use.
INVOICE	A bill received by the buyer from the seller specifying merchandise shipped, prices, and terms of sale.
ISOLATED POSITION	A NAF work position which does NOT include a meal break due to the inconvenience or unfeasibility of providing a relief during a normal meal break period. (Employee is permitted to eat on duty.)

J

JOB ORDER	See Work Request.
JOB PERFORMANCE GUIDE/JOB AID	A device, book, chart, or other reference which facilitates the job performance by reducing the amount of information the human performer must recall or retain to successfully carry out a task; offers a possible alternative to training rather than the development of instruction. Also see Desk Reference.
JOINT TRAVEL REGULATIONS (JTR)	The Official Publication that contains the regulations for government employee travel and transportation.

K

KNOT	A "knot" is one nautical mile (6,076.10 feet) per hour. It's redundant to say "knots per hour."
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L

LATEST OBLIGATION DATE	The latest obligation date is the date that funding must be obtained and supported by a procurement action or validated billet.
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LEASE	An exclusive control of property for fair market value rent.
LEAVE OF ABSENCE	Leave Without Pay (LWOP)
LEAVE JOURNAL	A record of the amount of leave time (in hours) that an individual employee has accrued and taken.
LEAVE WITHOUT PAY (LWOP)	A program whereby an employee is permitted to be absent from work in a non-pay status for a specified period of time, while retaining employment and seniority rights. Leave without pay may be granted only in anticipation that the employee will return to work at the same NAFI after the specified LWOP period.
LIABILITY	An amount that is owed by an activity.
LOCAL NATIONAL (LN)/FOREIGN EMPLOYEE	A non-U.S. Citizen employed overseas by an activity in his or her own country.
LOCAL POLICY	Policies or procedures established at, and for, an individual Command or Installation.
LOGO	A diagram or symbol used to graphically display unit identity.
LONGSHORE & HARBOR WORKERS COMPENSATION ACT	The law that covers NAF employees for Workers Compensation. Workers Compensation covers work related accidents, illness or death. It covers both the cost of medical treatment and salary replacement for the time lost on the job.
LONG TERM DISABILITY (LTD)	A plan providing income in the event a participant is unable to work due to a non-work related accident illness or pregnancy. The benefit will last until the insured employee reaches age 62 or is no longer considered disabled.
LOSS	A negative difference between income and expense.

M

MAJOR ACQUISITION	The purchase of total or partial ownership in real estate valued at over \$750,000.
MAJOR CLAIMANT	A major organizational division within the Navy based on location or function. Also the person who heads it up.
MAJOR DISPOSAL	Divestiture of property where GSA is the disposal agent or the Navy disposes of the property under specific delegation of



	authority from Congress or GSA.
MANAGISTICS	Centralized Payroll System
MARK UP or MARK DOWN	An increase or decrease in the selling price of an item.
MASTER PLAN	Activity planning document for laying out history of development, mission and facilities and trying them into a land use plan for the future. It includes a Capital Improvement Plan (CIP) which lays out the requirements for new replacement or renovation facilities.
MEMORANDUM of AGREEMENT (MOA)	An MOA is a memorandum that defines general or conditional agreement between two or more parties – what one party does depends on what the other party does (e.g., one party agrees to provide support if the other party provides the materials).
MEMORANDUM of UNDERSTANDING (MOU)	An MOU is a memorandum that defines general areas of understanding between two or more parties, explaining what each party plans to do; however, what each party does is not dependent on what the other party does (e.g., does not require reimbursement or other support from receiver).
MESSAGE TRAFFIC	The receipt or transmittal of Naval Telegraphic messages.
MILCON	Military Construction
MINOR ACQUISITION	The purchase of total or partial ownership in real estate valued at less than \$750,000.
MINOR DISPOSAL	Divestiture of land (Class I property) or improvements (Class II property) by preparation of a Report of Excess to GSA, but does not include demolition.
MINOR PROPERTY	Items costing between \$1,000.00 and \$2,499.99 that are not consumed in normal use and are durable and lasting. They are not considered a supply and do not qualify as a fixed asset. (RAMCAS FY09 page C-116)
MORALE, WELFARE and RECREATION	Activities located on military installations or on property controlled (by lease or other means) by a Military Department or furnished (MWR) by a DOD contractor, which provide for the comfort, pleasure, contentment, mental and physical improvement of authorized DOD personnel by providing recreational and free-time programs, self-development programs, resale merchandise and services, or general welfare.



“MURDER” BOARDS	A convening of high ranking civilian and military personnel empowered to make decisions on projects, money, people, etc.
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N

NAVY KNOWLEDGE ONLINE	Navy Knowledge Online (NKO) is the Navy’s portal to education and training information.
NET	Amount after any applicable deductions.
NET WORTH	The difference between total assets and total liabilities. Same as equity.
NF	Pay Plan for pay band employees.
NIGHT SHIFT DIFFERENTIAL (NSD)	The percentage of scheduled rate of pay added when the majority of whole working hours fall within either the 1500-2400 or 2300-0800 time zones. (NF- 1800-0600) all NF employees.
NON-APPROPRIATED FUNDS (NAF)	Funds received by an MWR Activity for the sale of goods and/or services.
NON-APPROPRIATED FUND INSTRUMENTALITY (NAFI)	A NAF Activity with its own payroll, financial statement, and RAMCAS Accounting Number.
NON-CASH TRANSACTION	A financial event, not involving the exchange or transfer of cash, which is recorded in the general ledger. Examples are credit purchases and sales, write-off of uncollectible accounts receivable, transfer of prepaid supplies to expense, and the depreciation of fixed assets.
NON-EXEMPT EMPLOYEE	Subject to Fair Labor Standards Act regarding minimum wage and OVERTIME provisions.
NORMAL RETIREMENT AGE	For Retirement Plan purposes, the date an employee may retire with no reduction in the retirement annuity amount.
NON-OVERTIME HOURS	Applicable to craft and trade employees: Those hours of work NOT in excess of 8 hours in any one day. For NF employees: Their hours of work NOT in excess of 40 hours in any administrative workweek.


O

OCCASIONAL AND IRREGULAR	A time commitment or work period NOT anticipated in the work schedule planning, which occurs on an “Occasional” or “Irregular” basis and is NOT part of an activity’s regularly scheduled or planned operations.
OFFICER IN CHARGE OF CONSTRUCTION (OICC)	Uniformed officer, often locally based, with responsibility for facilities construction oversight within their sphere of cognizance.
OMBUDSMAN	A spouse of an active-duty member of a command who has been officially appointed by the commanding officer to serve as the liaison between the command and the command families and to provide information and referral sources as needed.
OPEN ENROLLMENT	The month of November. During this month ELIGIBLE employees may join the HEALTH, HMO, and/or BASIC LIFE INSURANCE Plans or switch between the HEALTH HIGH/LOW OPTIONS and/or HEALTH and HMO Plans. Eligible dependents may also be added. Insurance Company approval is NOT necessary and coverage is effective January 1st.
OPEN ORDERS	Requests for items not yet delivered by vendors.
OPERATING STATEMENT	A summary of the income and expenses of an activity over a given period.
OPERATING TARGET (OPTAR)	An administrative rather than a legal limitation on expenditures provided to an afloat unit or department ashore.
OUTGRANT ADMINISTRATION	Management and monitoring of terms and conditions of real estate investments.
OUT-LEASE	A document that provides the exclusive use of Navy property for a specified term and rent, in the form of in-kind services or cash.
OUT-LICENSE	A document that grants permission for a private entity’s non-exclusive entry and use of Navy property for a specific purpose that is easily revocable at any time.
OVERSEAS ACTIVITY	An activity (NAFI) which is not located in CONUS.
OVERTIME	(1) Hours worked by a CT employee in excess of 8 hours per day.



	(2) Hours worked in excess of 40 hours per administrative workweek for NF employees.
OVERTIME PAY	150% of the Scheduled Rate of pay or Basic Rate if applicable.

P

PAR	An inventory control whereby a fixed quantity of an item must be kept on hand to support daily operations. (BusinessDictionary.com)
PAYBAND	Replaced UA, AS and PS systems.
PAYROLL JOURNAL	A payroll document that identifies employees by name, gross wages, deductions, and net wages.
PER DIEM	The amount allowed each day for food and lodging while in a travel status (TAD/TDY).
PERFORMANCE EVALUATION	The evaluation of work as to quality and quantity. An annual or periodic report of employee performance.
PERMIT	An arrangement made with other departments or federal agencies for the Navy use of their property.
PETTY CASH FUND	An amount of cash available in an activity for small-authorized cash transaction such as refunds and minor purchases.
PETTY CASH FUND CUSTODIAN	The activity (NAFI) employee who is appointed to be responsible for the petty cash fund.
PETTY OFFICER (PO)	Any of the USN/USCG Enlisted members between and including pay grades E4 through E6.
PHASE PLAN	The distribution of APF funding across a fiscal year allowing for optimum available cash and execution. Also known as the Obligation Plan.
PLAN	The term use in the MWR accounting system (AIMS) equivalent to budget.
POST	(1) (Verb) Write an entry for record keeping purposes. (2) (Verb) Affix to a bulletin board.
POST CONSTRUCTION	The period, typically one year after the completion and acceptance of a construction project during which the



WARRANTY	contractor is obligated to correct any defects at no added cost.
PREPAID EXPENSE	Supplies and expenses purchased which benefit a future accounting month.
PREPAID INCOME	Customer money received by an activity which will not be earned until the activity (NAFI) delivers the ordered goods and/or services to the patron; unearned income.
PREVAILING RATE	Current Hourly Wage, Wage Grade, or Hourly Rate.
PROCUREMENT WARRANT	A certification authorizing an individual to obligate specified levels of non-appropriated funds and to enter into, administer, and terminate contracts.
PRODUCTS	Typically, anything that the MWR department sells and/or makes and provides during its daily operations, activities, programs or events.
PROFIT	The resultant sum when income exceeds expenses.
PROGRAM	(1) (Noun) Major parts of an MWR Organization such as: Sports, Craftech, Child Development, Officer's Club, Youth. (2) (Verb) The systematic process of creating, planning and executing recreational activities, events for a given target audience.
PROGRAM MANAGER	Generally an office or individual authorized to administer technical direction and coordinate administrative and managerial controls over an MWR group or category.
PROGRAM OBJECTIVES MEMORANDUM (POM)	The output document of the programming phase in the Planning, Programming, and Budgeting system. POM reflects dollar amounts for each major DON program approved by SECNAV.
PUBLIC/PRIVATE VENTURE (PPV)	A mutually beneficial business partnership formed between a private company and the Navy that utilizes private sector resources to refinance, construct, own, operate, and maintain military housing or BEQ.
PUNCH LIST	A list of deficiencies, assembled as a result of a project walk-through at or near the time of acceptance, which delineates the contractor's remaining work to be done before the final payment.



PURCHASE OPTION	A locked in purchase price.
PURCHASE ORDER (PO)	A document authorizing a vendor to deliver described merchandise at a specific price. Upon acceptance by a vendor, a purchase order becomes a contract.

Q

QUALITY STEP INCREASE (QSI)	An increase in pay awarded to an individual employee for work performance that significantly exceeds normal expectations over a sustained period of time. Given in the form of Regular within Grade Step Increase WITHOUT being counted as an EQUIVALENT STEP INCREASE. Not applicable to NF MWR employees.
QUARTERLY PERFORMANCE DATA CALL (QPDC)	The measurement of a Program's delivery of outputs (i.e., services and activities) relative to the level of funding received.

R

RECLAMA	To argue, disagree, dispute, or appeal as in, "reclama the recent budget reduction."
RECONCILIATION	The identification of items necessary to bring the balances of two or more related accounts, statements, or amounts into agreement.
RECKONING PERIOD	A period of time to compensate for unsatisfactory behavior. Completion of a Reckoning Period removes the imposed disciplinary action.
RECREATION SERVICES OFFICER (military) or DIRECTOR (civilian)	A Military Manager, for military recreational activities, appointed by written authority to function as a special staff officer to the Commanding Officer/Commander to advise on the organization and conduct of recreation activities and to assist in the execution and supervision of these activities and facilities.
REGION	The alignment of Navy installations, often geographically, reporting to a single management and administrative layer that provides guidance on the delivery of base operating support (BOS) functions such as MWR, Housing, Port Operations, etc.
REGULAR FULL TIME	Employment category hired for continuing positions with a regularly scheduled workweek of 35 to 40 hours per week. Not



	used with NAF.
REGULAR PART TIME	Employment category hired for continuing positions with a MINIMUM regularly scheduled workweek of 20 hours but LESS than 35 hours per week.
REGULARLY SCHEDULED	Assignment to tours of duty scheduled in advance to cover periods NOT less than ONE ADMINISTRATIVE WORKWEEK . Requires written notification to employees initially and whenever a schedule change is made.
REGULARLY SCHEDULED NON-OVERTIME	Scheduled work hours that do not exceed 8 hours per day or 40 hours per Administrative Workweek for hourly wage employees. 40 hours per Administrative Workweek for UA Employees.
REMITTANCE STATEMENT WITH CHECK (RSWC)	A combined accounting form and check used to obtain money from the concentration bank account.
REQUEST FOR PROPOSAL (RFP)	Document used in sealed-bid procurement procedures through which a purchaser advises the potential suppliers of (1) statement and scope of work, (2) specifications, (3) schedules or timelines, (4) contract type, (5) data requirements, (6) terms and conditions, (7) description of goods and/or services to be procured, (8) general criteria used in evaluation procedure, (9) special contractual requirements, (10) technical goals, (11) instructions for preparation of technical, management, and/or cost proposals. RFPs are publicly advertised and suppliers respond with a detailed proposal, not with only a price quotation. They provide for negotiations after sealed proposals are opened, and the award of contract may not necessarily go to the lowest bidder. See also invitation to bid (ITB), request for tenders, and request for quotations. (BusinessDictionary.com)
REQUISITION	A written request from one activity or department thereof, to another for specified articles or services.
RESALE MERCHANDISE	Items that are stocked by an activity for the purpose of being sold. (RAMCAS FY09)
RESIDENT OFFICER IN CHARGE OF CONSTRUCTION, (ROICC)	NAVFAC EFD/EFA local office in charge of construction execution and oversight.
RETAIL PRICE	The selling price of an item.



RETAIL PRICE CHANGE (RPC)	A document to identify increase or decrease selling prices.
RETENTION REGISTER	A form for recording employee seniority status when processing a reduction in force action which involves more than one employee.
RETURN ON INVESTMENT, (ROI)	Amount of revenue that will be generated in a specified period above the amortized acquisition and opening costs.
REVENUE	Funds received or earned from the sale of articles and/or services, i.e., income, sales.

S

SCHEDULED RATE, or SCHEDULED RATE of PAY	(1) Hourly - the hourly rate of pay for hourly wage employees. (2) Salaried - the annual salary divided by 2087 annual salary divided by 2087 for salaried employees.
SELF-HELP/PROGRAM	A program using sailors and/or civilians, not normally employed in the maintenance of real property area, to do facilities works to improve quality of life at a material only cost. Annual Bronze Hammer Award honors outstanding programs.
SELF-SUFFICIENCY	Income/revenue divided by expenses x 100. 100% self sufficiency is break-even. 80% self sufficient means 80% of your expenses is covered by income/revenue.
SERVICE CHARGE	An amount automatically added to a patron's bill, which is distributed by management.
SERVICE COMPUTATION DATE (SCD)	The initial date of hire minus prior creditable service as a Regular NAF employee.
SERVICE	An act of providing assistance, information, aid, or goods to a patron. For example, providing rental bowling shoes, serving dinner, making reservations, answering questions, solving patron problems, completing registrations, making change, etc.
SERVICES: PERSONAL SERVICES CONTRACT	A contract that, by its express terms or as administered, makes the contractor personnel appear, in effect, a Government employee (FAR 37.101)
SERVICES: NONPERSONAL	A contract under which the personnel rendering the services



SERVICES CONTRACT	are not subject, either by the contract's terms or by the manner of its administration, to the supervision and control usually prevailing in relationships between the Government and its employees. (FAR 37.101)
SEVERANCE PAY	A lump sum payment for ELIGIBLE Regular employees designed to provide terminated employees with a financial cushion to help them deal with the INITIAL hardships and strains of joblessness.
SHORE ACTIVITY	A Shore Activity is a Navy command that is shore-based and not deployable. Shore activities usually play a supporting role to the operational fleet mission. BOS services are provided primarily from Base shore activities.
SICK LEAVE	Regular Full Time/Regular Part Time employee time off with pay, accrued in 6-minute increments at the rate of 5% of hours worked.
SIGNATURE CARD	A form of banking institutions providing a sample signature of authorized check signer for comparison to protect against forgery.
SITE APPROVAL	Approval to use a site for facility construction, normally given by the Engineering Field Division/Activity, but sometimes delegated to the Commanding Officer. It requires that the land use proposed complies with the land use plan shown in the base's approved Master Plan.
SITE TRUNKING	A type of trunking that occurs when there is a disruption of service between the base and zone controller
SIMPLEX	A type of trunking that occurs when the network experiences a total failure
SOCIAL SECURITY DISABILITY	A benefit for individuals whose disability is expected to last at least 12 months or to result in an earlier death.
SOCIAL SECURITY RETIREMENT	Retirement benefits available at age 65 or reduced (20%) benefits at age 62. The amount of the benefit depends on the participant salary and years covered under the system (known as Primary Insurance Amount).
SOCIAL SECURITY RETIREMENT	A reduction in NAF retirement payments at age 62 equal to the amount of estimated Social Security benefits payable at age 62.
SPECIAL EARLY	A retirement for a participant whose employment is



RETIREMENT	INVOLUNTARILY terminated prior to the normal retirement date who has completed 25 years of continuous service.
SPECIAL ENTERTAINMENT	Live entertainment such as in-house talent or “no talent” shows, dinner theater, and comedy nights to DOD touring shows, battles of the bands and commercial rock concerts.
SPECIAL INTEREST CODES	<p>The SIC is an alpha or numeric code unique to every Program receiving APF funds. The following are examples of various FFR Programs and their SICs:</p> <ul style="list-style-type: none"> • Morale, Welfare and Recreation - MW • Fleet and Family Support Program - FS, 0100 • Galley - GL • Family Housing - FHN, IM, 11, 13, et al • Child and Youth Program - CD • Unaccompanied Housing - QO
SPECIAL INTEREST GROUP/CLUB	These are “groups” of patrons who share a common interest such as backpacking, chess, skeet/trap shooting, archery, computers, etc. A special interest group/club is usually comprised of six or more individuals who need some support from MWR. Typically, the group is “loosely” organized; that is, they pay no dues and have no by-laws or elected officers.
SPECIAL INTEREST ITEM (SII)	Claimancy or higher level authority limitations on the spending and movement of resources in or out of the budgeted program for uses other than programmed.
SPECIAL PROJECT	Appropriated Funded (APF) construction projects less than \$500,000, or repair projects less than \$5,000,000, or a combination thereof are funded by an Echelon II command.
SPEND PLAN	The distribution of specific amounts of APF funding noting the months in which those funds will be executed. The Spend Plan will coincide with the broader distribution as determined by the Phase Plan. Also known as the Cash Plan.
SPLIT SHIFT	More than one work period in an established 24-hour workday period.
STANDARD ACCOUNTING REPORT SYSTEM (STARS)	Standard Accounting Report System is the Navy’s official financial accounting system. It provides Managers with such documents and data as budget controls, gross obligations, and burn rates.



STANDARDS OF CONDUCT	A listing of activities prohibited to government employees by law. Each government employee must acknowledge the Standards Of Conduct Provisions by signature when hired and annually thereafter.
STATEMENT OF WORK (SOW)	Detailed description of the specific services or tasks a contractor is required to perform under a contract. (BusinessDictionary.com)
STATUS OF FORCES AGREEMENT	OCONUS State Department agreements that have the status of law and supersede other existing regulation. Agreements between the (SOFA) State Department of the United States and the government of a foreign host nation overseas.
STEP	A standardized pay position within a pay GRADE (i.e. there are 5 STEPS in each GRADE for AS & PS employee positions).
STOCK RECORD CARD (SRC)	A document used to keep track of items located in the Central Storerooms or Warehouses.
STORE FRONT (SF)	A SF is a forward deployed component of the Regional Service Provider for a defined sub-area. A SF targets essentially all resources at direct service delivery with minimal overhead functions. Example: FISC Yokosuka and PWC Yokosuka have SFs at up to five bases in the Commander Naval Forces, Japan (CNFJ) Region that deliver varying levels of supply and public works support respectively for eligible customers in the Region.
SUBSIDIARY RECORDS	Local records, which provide detailed information about amounts recorded in Financial Reports. Also, ledger and files which contain the details of transactions recorded in the general ledger; and which must be periodically reconciled to the general ledger accounts.
SUNDAY PREMIUM PAY	25% of Basic Rate of Pay (Scheduled Rate plus Differential) added when ANY PART of a regularly scheduled 40-hour workweek falls on Sunday.
SUFFERED AND PERMITTED	An exempt NAF employee performing work in excess of 8-hours per day, or 40-hours per week WITH or WITHOUT supervisor knowledge or permission. (NOT COMPENSABLE)
SUPPLIES	General purpose, consumable items which commonly have a shorter life span in use than equipment and machines, and



	which are stocked for recurring use. (BusinessDictionary.com)
SUSPENSE ACCOUNT	A holding account used by RAMCAS to balance accounting source documents, which are not recordable as submitted by the activity.

T

TEMPORARY FULL TIME	Employment category with a regularly scheduled workweek of 35 to 40 hours per week.
TEMPORARY PART TIME	Employment category hired for continuing positions with a MINIMUM regularly scheduled workweek of 20 hours but LESS than 35 hours per week.
TENANT COMMAND	A command on a given installation that has its own separate chain-of-command.
THEME ACTIVITY	<p>An activity that is focused on a central idea or concept, such as the holidays, an occurrence, an era, or an area of widely accepted common interest. Theme activities should always contain at least six of the following elements:</p> <ul style="list-style-type: none"> • Activities • Refreshments • Decorations/props • Live entertainment • Audio/visual aids • Costumes • Lighting • Prizes • Music (canned, for atmosphere) • Gimmicks (e.g., giveaways, mystery or special guests, special effects, animals, etc.) <p>Theme activities include events like a Winter Beach Bash, Valentine's Day Singles Party, Nifty-Fifties Party, Gone With the Wind Gala, Blue Grass Days Festival, etc.</p>
TICKLER FILE	A file system (or data system) that serves as reminder and is arranged/organized to bring matters to timely attention.



TIP	Monies received directly by an employee from a patron for services rendered.
TIP ALLOCATION	A dollar figure, calculated for each Directly Tipped Employee, to ensure minimum wage reporting requirements, IAW PUBLIC LAW 97-248.
TIP OFFSET	The amount of money by which an employer, in meeting the minimum wage standards, may reduce a “tipped employee’s” wage in consideration of the receipt of tips.
TOTAL WORKFORCE MANAGEMENT SERVICES	Contains all Navy records for military (active and reserve), civilian (appropriated and non appropriated fund), and when entered by local authority, contractor personnel records. Records come from the authoritative databases for the Navy. Contractor records are developed locally.
TRUNKING	Computer-controlled radio system that uses talk groups in place of frequencies to allow more users on the system.

U

UNEARNED INCOME	Customer money received by an activity which will not be realized until the accounting period in which the activity (NAFI) delivers the ordered goods and/or services to the patron. Sometimes referred to as prepaid income.
UNFUNDED REQUIREMENTS (UFR)	Unfunded Requirements (UFRs) are situations, services, or products that you cannot fund within the current Control.
UNFUNDED REQUIREMENTS (UFR) LIST	An organized record of customer needs or Program requirements.
UNIT ALLOCATION FUNDS	Non-appropriated funds set aside for recreational use by a military unit. The amount is based on the number of active duty personnel assigned to an individual unit.
UNSCHEDULED INTERMITTENT	An “On-Call” employee.

V

VARIANCE	The difference between expected and actual outcome.
VESTED	The length of service necessary to receive retirement plan annuity.



VIGNETTES	Vignettes are initiatives that cross several Programs.
VOLUNTEER	A person who voluntarily agrees to assist in a task, project, or an event without monetary compensation.

W

WAGE GRADE	A Civil Service classification for hourly wage employees.
WHOLESALE PRICE	A supplier's (or vendor's) prices for supplies and merchandise without retail mark up.
WITHIN GRADE INCREASE (WGI)	A standardized pay raise within a NAF Crafts and Trades (CT) employee's appointed GRADE LEVEL, based upon satisfactory performance during a specified waiting period.
WITHHOLDING TAX	Federal, state, and foreign government income tax deducted from an individual's pay by the activity.
WORKER'S COMPENSATION	See Longshore and Harbor Workers Compensation Act.
WORKING CAPITAL	Excess of current assets over current liabilities less restricted cash.
WORK REQUEST	A request issued to Public Works to accomplish maintenance, repair, or minor construct.

Y

YEAR-TO-DATE	The sum of all entries of a type beginning at the start of the Financial Year (FY) (October 1st) or the Calendar Year (CY) (January 1st) and running until the close of the accounting period.
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