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**ACRONYMS & GLOSSARY**

## MASTER GLOSSARY OF TERMS & ACRONYMS

### A

|         |  |
|---------|--|
| A-76    | Outsourcing Study                                  |
| AAFES   | Army Air Force Exchange System                     |
| ADMIN   | Administrative                                     |
| AD&D    | Accidental Death and Disability                    |
| AG/SAG  | Activity Group/Sub-Activity Group                  |
| AFNAFPO | Air Force Non-appropriated Fund Procurement Office |
| AFRTS   | Armed Forces Radio/Television Service              |
| AIMS    | Accounting & Information Management System         |
| AIS     | Annual Inspection Survey                           |
| AJV     | Accrual Journal Voucher                            |
| AL      | Annual Leave                                       |
| ALA     | Action Learning Assignment                         |
| APF     | Appropriated Funds                                 |
| A/P     | Accounts Payable                                   |
| A/R     | Accounts Receivable                                |
| ASAP    | As Soon As Possible                                |
| ASD     | Assistant Secretary of Defense                     |
| ASN     | Assistant Secretary of the Navy                    |

### B

|     |                                |
|-----|--------------------------------|
| BAM | Baseline Assessment Memorandum |
| BBA | Business Based Action          |

|        |  |
|--------|--|
| BEQ    | Bachelors Enlisted Quarters  |
| BFR    | Basic Facility Requirement   |
| BLR    | Base Loading Report  |
| BOD    | (1) Beneficial Occupancy Date (2) Bid Opening Date<br>(3) Board of Directors |
| BOM    | Beginning of the Month   |
| BOQ    | Bachelor Officers Quarters   |
| BOS    | Base Operating Support   |
| BPA    | Blanket Purchase Agreement   |
| BRAC   | Base Realignment and Closure   |
| BQ     | Bachelor Quarters (Referring to both BEQs and BOQs)                          |
| BUPERS | Bureau of Naval Personnel  |

**C**

|      |  |
|------|--|
| CA   | Commercial Activities                            |
| CAB  | Commercial Advisory Board                        |
| CAC  | Common Access Card                               |
| CARE | Controlling Alcohol Risks Effectively            |
| CASI | Cinema at Sea Initiative                         |
| CBA  | Concentration Bank Account                       |
| CBC  | Construction Battalion Center                    |
| CBQ  | Consolidated Bachelors Quarter                   |
| CCPO | Consolidated Civilian Personnel Office (See HRO) |
| CDC  | Child Development Center                         |
| CDP  | Child Development Program                        |



|            |  |
|------------|--|
| CDPA       | Child Development Program Administrator              |
| CERT       | Certification  |
| CFAS       | Central Fund Accounting System                       |
| CFC        | Combined Federal Campaign                            |
| CfES       | Coaching for Extraordinary Service                   |
| CFMS       | Command Financial Management System                  |
| CINC       | Commander-In-Chief (President of the United States)  |
| CIP        | Capital Improvements Plan                            |
| CMC        | (1) Command Master Chief (2) Commandant Marine Corps |
| CM         | Consolidated Mess                                    |
| CMD        | Command  |
| CNIC       | Commander, Navy Installations Command                |
| CNO        | Chief of Naval Operations                            |
| CO         | Commanding Officer                                   |
| COB        | Close of Business                                    |
| CoC        | Chain-of -Command                                    |
| COE        | Customer Oriented Enterprise                         |
| COGS       | Cost of Goods Sold                                   |
| COL        | Common Output Level                                  |
| COLA       | Cost of Living Allowance                             |
| COM        | (1) Commissioned Officer's Mess (2) Force Commander  |
| COMLANTFLT | Commander-Atlantic Fleet                             |
| COMPACFLT  | Commander-Pacific Fleet                              |

|             |   |
|-------------|---|
| COMUSNAVEUR | Commander-Navy Europe   |
| COMM        | Communication   |
| COMNAVBASE  | Commander, Naval Base   |
| COMPT       | Comptroller   |
| CONUS       | Continental United States (and the District of Columbia<br>EXCLUDES Alaska and Hawaii)                        |
| COSIT       | Cycle of Service Improvement Team   |
| CPO         | Chief Petty Officer   |
| CPOM        | Chief Petty Officers' Mess/Club   |
| CPV         | Current Property Value  |
| CSCR        | Creating Stellar Customer Relations   |
| CSSO        | Common Support Services Office (also known as Support<br>Services Office or Business Support Services Office) |
| CT          | Crafts and Trades   |
| CYP         | Child & Youth Programs  |

## D

|      |  |
|------|--|
| DAPS | Defense Automated Printing Service     |
| DAR  | Daily Activity Report                  |
| DARS | Daily Activity Report Summary          |
| DASN | Deputy Assistant Secretary of the Navy |
| DCNO | Deputy Chief of Naval Operations       |
| DEPT | Department                             |
| DET  | Detachment                             |
| DFAS | Defense Finance and Accounting System  |

|        |   |
|--------|---|
| DIR    | Directive or Director                     |
| DLA    | Defense Logistics Agency                  |
| DOD    | Department of Defense                     |
| DODI   | Department of Defense Instruction         |
| DON    | Department of The Navy                    |
| DRSS-N | Defense Readiness Reporting System – Navy |
| DSN    | Defense Switched Network                  |
| DTD    | Dated                                     |
| DTG    | Date/Time Group                           |

## E

|      |  |
|------|--|
| ECC  | Employment Category Change   |
| ECP  | Energy Conservation Plan   |
| EDF  | Enlisted Dining Facility   |
| EEO  | Equal Employment Opportunity   |
| EFA  | Engineering Field Activity   |
| EIN  | Employee Identification Number   |
| EIS  | Environmental Impact Statement (see ES)  |
| EM   | (1) Enlisted Club (2) Enlisted Men – Includes USA, USAF, USMC, USN, & USCG Enlisted Pay Grades E1 through E9 |
| ENCL | Enclosure  |
| EOE  | Elements of Expense  |
| EOM  | End-of-Month   |
| EPA  | Environmental Protection Agency  |
| ETA  | Estimated Time of Arrival  |

|      |  |
|------|--|
| ETD  | Estimated Time of Departure                        |
| EST  | (1) Estimate / Estimated (2) Eastern Standard Time |
| EVAL | Employee Performance Evaluation                    |

**F**

|       |  |
|-------|--|
| FA    | Functionality Assessment                                 |
| FAQ   | Frequently Asked Question(s)                             |
| FF& E | Furniture, Fixtures, and Equipment                       |
| FES   | Factor Evaluation System                                 |
| FFR   | Fleet & Family Readiness                                 |
| FFSC  | Fleet and Family Support Center                          |
| FFSP  | Fleet and Family Support Program                         |
| FH    | Family Housing   |
| FICA  | Federal Insurance Contribution Act (Social Security Act) |
| FIFO  | First In – First Out                                     |
| FLEX  | Employment Category (scheduled or unscheduled)           |
| FLT   | (1) Flight (2) Fleet                                     |
| FM    | Financial Management                                     |
| FOB   | Free On Board  |
| FSC   | Family Services Center                                   |
| FTE   | Full Time Equivalent                                     |
| FY    | Fiscal Year  |
| FYI   | For Your Information                                     |

## G

|      |  |
|------|--|
| GAAP | Generally Accepted Accounting Principles                     |
| G&A  | General & Administrative                                     |
| GJV  | General Journal Voucher                                      |
| GAO  | (1) Gross Adjusted Obligation, (2) General Accounting Office |
| GS   | General Schedule   |
| GSA  | General Services Administration                              |

## H

|     |                                 |
|-----|---------------------------------|
| HM  | Hazardous Material              |
| HMO | Health Maintenance Organization |
| HPT | Human Performance Technology    |
| HRO | Human Resource Office           |

## I

|      |   |
|------|---|
| IAW  | In Accordance With  |
| IA   | (1) Individual Agreement, (2) Individual Augmentee        |
| IC   | Individual Contributor                                    |
| ICW  | Interactive Courseware                                    |
| ID   | Identification  |
| IG   | Inspector General   |
| INFO | Information   |
| INST | Instruction (or simply "I" following releasing authority) |
| INI  | Initial   |
| INV  | Inventory   |



|      |                                  |
|------|----------------------------------|
| IRS  | Internal Revenue Service         |
| IPT  | Integrated Process Team          |
| IRT  | In Response To                   |
| ISIC | Immediate Superior In Command    |
| ITT  | Information, Tickets, and Travel |

## J

|     |   |
|-----|---|
| JAG | Judge Advocate General                                |
| JCS | Joint Chiefs of Staff                                 |
| JTR | Joint Travel Regulations                              |
| JPA | (1) Job Performance Activity, (2) Job Performance Aid |

## K

|         |  |
|---------|--|
| KSA     | (1) Knowledge, Skill, and Ability/Attitude, (2) Keeping the Skills Alive |
| KRONOS® | Navy MWR Automated Payroll Time-Keeping System                           |

## L

|      |                                       |
|------|---------------------------------------|
| LMRC | Learning Media Resource Center        |
| LMS  | Learning Management System            |
| LN   | Local National / Foreign Employee     |
| LQA  | Living Quarter Allowances             |
| LSFM | Leadership Skills for Managers Course |
| LWOP | Leave Without Pay                     |

## M

|          |  |
|----------|--|
| 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            |
| MILCON   | Military Construction Navy             |
| MIS      | Management Information System          |
| MILPERS  | Military Personnel                     |
| MLM      | Mid-Level Management                   |
| MM/DD/YY | Format for Month/Day/Year              |
| MO       | Month                                  |
| MOA      | Memorandum of Agreement                |
| MOU      | Memorandum of Understanding            |
| MRP      | Maintenance of Real Property           |
| MSG      | Message                                |
| MWR      | Morale, Welfare, and Recreation        |

## N

|        |  |
|--------|--|
| N9     | FFR Organization Code  |
| NA     | (1) Not Applicable (2) A NAF Crafts and Trades (CT) position |
| NAF    | (1) Non-Appropriated Funds (2) Naval Air Facility            |
| NAFCON | Non-appropriated Fund Construction                           |
| NAFI   | Non-appropriated Funds Instrumentality                       |



|             |   |
|-------------|---|
| NAS         | Naval Air Station   |
| NAVBASE     | Naval Base  |
| NAVCOMPT    | Comptroller of the Navy or Financial Management and Comptroller |
| NAVEURAFSWA | Navy Region Europe, Africa and Southwest Asia                   |
| NAVFAC      | Headquarters, Naval Facilities Engineering Command              |
| NAV INST    | Navy Instruction  |
| NAVOSH      | Navy Occupation Safety and Health Program                       |
| NAVPERS     | Navy Personnel  |
| NAVSTA/NS   | Naval Station   |
| NAVSUP      | Naval Supply Systems Command                                    |
| NB          | Naval Base  |
| NBPR        | Naval Base Port Readiness (For Training Purposes Only)          |
| NCIS        | Naval Criminal Investigative Service (formally NIS)             |
| NETC        | Commander Naval Education & Training                            |
| NEX         | Navy Exchange   |
| NF          | NAF Pay Plan Band Employee                                      |
| NGIS        | Navy Gateway Inns & Suites                                      |
| NIS         | (1) Not In Stock, (2) Naval Investigative Service               |
| NL          | A NAF Crafts and Trades (CT) position “Leader” (Pay Plan)       |
| NLT         | No later than   |
| NMCI        | Navy-Marine Corps Intranet                                      |
| NPC         | Navy Personnel Command  |
| NPS         | Naval Postgraduate School                                       |

|      |   |
|------|---|
| NS   | NAF Crafts and Trades (CT) position “Supervisor” (Pay Plan) |
| NSD  | Night Shift Differential                                    |
| NSN  | Navy Stock Number   |
| NSPS | National Security Personnel System                          |
| NTE  | Not To Exceed   |

**O**

|        |   |
|--------|---|
| O&M, N | Operations and Maintenance, Navy (OMN)                            |
| O&M    | Operations and Maintenance (funds)                                |
| OBE    | Overcome By Events  |
| OCONUS | Outside the Continental United States including Alaska and Hawaii |
| OIC    | Officer-In-Charge   |
| OICC   | Officer-In-Charge of Construction                                 |
| OJT    | On-the-Job-Training   |
| OMB    | Office of Management and Budget                                   |
| OOD    | Officer of The Day  |
| OPF    | Official Personnel File   |
| OPN    | Other Procurement, Navy   |
| OPNAV  | Operations Navy   |
| OPM    | Office of Personnel Management                                    |
| OPTAR  | Operating Target  |

**P**

|       |                 |
|-------|-----------------|
| P & L | Profit and Loss |
|-------|-----------------|



|       |  |
|-------|--|
| PAO   | Public Affairs Office  |
| PAR   | (1) NAF Personnel Action Report (2) APF Performance Appraisal Review |
| PD    | Position Description, (Job Description)                              |
| PDM   | Professional Development for Managers (Series)                       |
| PGID  | Program Identification (CFMS)  |
| PII   | Personal Identifying Information                                     |
| PM    | Preventive Maintenance   |
| PO    | (1) Purchase Order (2) Petty Officer                                 |
| POA&M | Plan of Action & Milestones  |
| POC   | Point of Contact   |
| POD   | Plan of The Day  |
| POM   | (1) Petty Officer Mess or (2) Program Objective Memorandum           |
| POV   | Privately Owned Vehicle  |
| PPA   | Prompt Payment Act   |
| PPO   | Preferred Provider Organization                                      |
| PPV   | Public/Private Venture   |
| PS    | A NAF position, Patron Services (Pay Plan)                           |
| PWC/O | Public Works Center/Officer  |

**Q**

|      |   |
|------|---|
| QOL  | Quality of Life                           |
| QPDC | Quarterly Performance Data Call           |
| QSI  | Quality Step Increase (for APF employees) |



|     |          |
|-----|----------|
| QTR | Quarter  |
| QTY | Quantity |

**R**

|         |   |
|---------|---|
| RAMCAS  | Recreation and Mess Central Accounting System |
| RAP     | Resource Allocation Plan                      |
| RC CODE | Responsibility Center (RC) Code               |
| REC     | Recreation                                    |
| REF     | Reference                                     |
| REGS    | Regulations                                   |
| RESFOR  | Reserve Force                                 |
| RET     | Retired                                       |
| RIF     | Reduction In Force                            |
| RMKS    | Resource Management Knowledge System          |
| ROI     | Return-On-Investment                          |
| ROIIC   | Resident Officer-In-Charge of Construction    |
| RPC     | Retail Price Change                           |
| RPI     | Real Property Inventory                       |
| RPT     | Regular Part Time in NAF Employment Category  |
| RSWC    | Remittance Statement With Check               |
| RTV     | Recreation Ticket Vehicle                     |

**S**

|     |                                     |
|-----|-------------------------------------|
| SAP | Systems, Applications, and Products |
|-----|-------------------------------------|



|        |   |
|--------|---|
| SAG    | Sub-activity Group                                      |
| SASI   | Standardization, Alignment, Synchronization, Innovation |
| SBH    | Sub-header  |
| SC     | Supply Corps  |
| SCD    | Service Computation Date                                |
| SECDEF | Secretary of Defense                                    |
| SECNAV | Secretary of the Navy                                   |
| SF     | Standard Form   |
| SIC    | Special Interest Code                                   |
| SII    | Special Interest Item                                   |
| SL     | Sick Leave  |
| SME    | Subject Matter Expert                                   |
| SOA    | Schedule of Operating Authority                         |
| SOFA   | Status of Forces Agreement                              |
| SOP    | Standard Operating Procedures                           |
| SSN    | Social Security Number                                  |
| SSO    | Support Services Office (CSSO)                          |
| STAR   | Seamless, Trustworthy, Attentive, Resourceful           |
| STARS  | Standard Accounting and Reporting System                |
| SYM    | Symbol  |

**T**

|     |                           |
|-----|---------------------------|
| TAD | Temporary Additional Duty |
| TDY | Temporary Duty            |

|       |                                   |
|-------|-----------------------------------|
| TOF   | Transfer of Function              |
| TOP   | Transfer of Property              |
| T-POP | Target Population                 |
| TWMS  | Total Workforce Management System |

## U

|        |  |
|--------|--|
| UFM    | Uniform Funding Management                           |
| UIC    | Unit Identification Code                             |
| UNCLAS | Unclassified   |
| UNSAT  | Unsatisfactory                                       |
| USA    | (1) United States of America, (2) United States Army |
| USAF   | United States Air Force                              |
| USCG   | United States Coast Guard                            |
| USMC   | United States Marine Corps                           |
| USN    | United States Navy                                   |

## V

|      |                                 |
|------|---------------------------------|
| VAR  | Variance                        |
| vILT | Virtual Instructor-Led Training |
| VO   | Virtual Office                  |

## W

|       |                       |
|-------|-----------------------|
| WG    | Wage Grade            |
| WGI   | Within Grade Increase |
| WIIFM | What's In It For Me?  |





**X**

|    |                   |
|----|-------------------|
| XO | Executive Officer |
|----|-------------------|

**Y**

|     |              |
|-----|--------------|
| YTD | Year-To-Date |
|-----|--------------|



## POSTAL ABBREVIATIONS:

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

## TERMS

### A

|                               |  |
|-------------------------------|--|
| 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 30.   |
| ACCOUNTS PAYABLE (A/P)        | The amount the activity owes.  |
| ACCOUNTS RECEIVABLE (A/R)     | The amount that is owed the activity.  |
| ACCREDITATION                 | Process of meting a set of criteria or standards qualifying an organization.   |
| 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                       | A word formed from the initial letters of a name or by combining the initial letters of a series of words.<br><b>EXAM PLES:</b><br>(1) DAPS – Defense Automated Printing Service<br>(2) LSFM – Leadership Skills for Managers                      |
| ACTUALS                       | Term given to amount of funds generated or expenses in a given time frame.   |
| ACTION LEARNING ASSIGNMENT    | A learning activity customized to a learner’s specific role, facility or program.  |



|                          |  |
|--------------------------|--|
| ACTIVITY                 | (1) An entity or organization such as Youth, Athletic, Outdoor Rec., etc., which provides morale, welfare, or recreational services to personnel authorized by the Commanding Officer.<br>(2) One of the typical functions provided by an MWR Program. (Bowling Leagues , Intramural Golf, Basketball, Ceramics Classes, Brunch, Dining Room.) |
| 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.   |
| AD HOC                   | Generally an impromptu meeting set up in response to a particular situation or problem without considering wider issues.   |
| 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 FFR 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 accrue paid time off at various rates.   |
| APPROPRIATED FUNDS (APF) | Monies appropriated by Congress for a specific use, as distinguished from non-appropriated funds which are NOT subject to Congressional appropriation.   |
| ASSESSMENT               | An amount charged or obligated to pay.   |
| ASSETS                   | Anything of value owned by the activity. See fixed assets.   |
| ASYNCHRONOUS LEARNING    | Learning events such as online classes, that participants engage in at their own pace.   |

|                            |  |
|----------------------------|--|
| 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 assets, liability, and net worth account balances as of the end of the month.  |
| BASELINE 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 ashore 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.   |
| BEHAVIOR                            | What a person does in response to some internal or external stimulation.  |
| BEHAVIORALLY ANCHORED CHECKLIST     | Performance rating system that focuses on observable behaviors as indicators of effective or ineffective performance.   |
| 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.  |
| BILLETING                       | Lodging for either officers or enlisted personnel.  |
| BLENDED LEARNING                | A series of learning events that engage learners in a combination of virtual sessions, classroom discussion, self-guided activities and action learning assignments.  |
| 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. 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 FFR program, e.g., bookkeeping, personnel, payroll, procurement, budgeting, etc. |
|------------------|--|

**C**

|                                |   |
|--------------------------------|---|
| CAC CARD                       | Government issued Common Access identification card required for access to installations, NMCI and the CNIC Gateway   |
| CAPITAL                        | Property, (equipment, buildings, etc.) cash is also considered capital.   |
| CAPITAL EXPENDITURE/INVESTMENT | 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 RAM CAS)   |
| CIVIL SERVICE                  | The personnel management system of the federal government.  |
| 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.   |

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| 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.   |
| 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 MASTER CHIEF                         | A senior enlisted Sailor who represents all enlisted personnel for the CO.   |
| COMMANDER, NAVY INSTALLATIONS COMMAND (CNIC) | CNIC 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 CNIC, and from CNIC 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).   |
| COMPETENCY                                   | A standard used to measure against performance.  |
| COMPENSATORY TIME                            | 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 if approved in advance by management.  |
| COMPROLLER                                   | A custodian of government funds.   |





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| CONCENTRATION BANK ACCOUNT (CBA)            | The central banking facility used by all activities.   |
| CONCESSIONAIRE                              | An authorized vendor or business person placed under contract to a FFR 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.  |
| 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.                           |
| COST CENTER                                 | An NAF financial and operating entity equivalent to a department within an "FFR Program" or "FFR 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/LEARNING EVENT OBJECTIVES | The desired student behavior following a course of instruction, what the student should be able to do after a learning event.  |
| 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**

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| DAILY ACTIVITY REPORT (DAR)               | A form used to record sales transaction activity within a department.  |
| DAILY ACTIVITY REPORT SUMMARY (DARS)      | A form summarizing a group of Daily Activity Reports.  |
| DECISION TABLE                            | A provided situational problem/solution chart which aids the decision making process.  |
| DEFENSE READINESS REPORTING SYSTEM - NAVY | A near real-time web-based tool used to assist Navy Commanders in performing readiness assessments and decision support for Mission Essential Task capability-based readiness reporting. The reporting system addresses the readiness level of any Navy unit, in order that decisions can be made to deploy units in a timely manner based on accurate information. This is not only used in crisis management but as well in normal planning. |
| 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.<br>(2) A command Level Unit, i.e., The MWR Department  |
| DEPARTMENT OF DEFENSE                     | The federal department created in 1947 responsible for safeguarding national security of the United States.  |
| 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.  |



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| 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 in SAP 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.) |
| DRAFT             | A first or preliminary form of writing, subject to review.  |

**E**

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| EARLY RETIREMENT            | An option for a retirement plan participant to retire early.  |
| 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.  |
| eLEARNING                   | Learning event that occurs completely in the virtual Environment.   |
| ELIGIBLE GUEST              | Term used to describe groups of patrons such as DOD retirees, family members and certain others authorized to use FFR facilities.   |
| EMPLOYMENT CATEGORY         | See Category.   |
| EQUIPMENT                   | Tangible property (other than land or buildings) of more or less durable nature which is useful in carrying on the operations of a business. E.g., devices, machines, tools, and vehicles. (BusinessDictionary.com) |
| EQUIVALENT STEP INCREASE    | An increase in an employee's pay equal to or greater than a regular step increase.  |

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| EVENT                    | 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.   |
| EVIDENCE OF INSURABILITY | 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.)  |
| EXCESS PROPERTY          | 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). |
| EXECUTIVE OFFICER (XO)   | Second in command to the Commanding Officer.   |
| EXEMPT EMPLOYEE          | Not subject to Fair Labor Standards Act regarding minimum wage or overtime provisions.   |
| EXPENSE                  | The cost of doing business. A financial obligation (liability).  |
| EXTENSION                | Number of units (x) unit cost = extension.   |

## F

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| FACILITIES PLANNING DOCUMENT | 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.  |
| FACILITIES REVIEW BOARD      | Local base board, normally chaired by the Executive Officer (XO), that determines Facility assignments and priorities for spending MRP dollars.   |
| 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, recreation center, theater, club, snack bar, child care center, etc.) |



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| <p><b>FACILITY CONSTRUCTION</b></p>           | <p>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.</p>  |
| <p><b>FACILITY REPAIR/RENOVATION</b></p>      | <p>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.</p> |
| <p><b>FACTOR EVALUATION SYSTEM (FES)</b></p>  | <p>A format of nine factors used to describe an employee's Major Duties. Required Job/Position Description Format for NAF/APF employees.</p>   |
| <p><b>FACILITATOR</b></p>                     | <p>One who leads a learning event to stimulate discussion and insure learning objectives addressed.</p>  |
| <p><b>FAIR LABOR STANDARDS ACT (FLSA)</b></p> | <p>The law that involves the Federal Minimum Wage Standards and regulations for the payment of overtime to NON-EXEMPT employees.</p>   |
| <p><b>FICA TAX</b></p>                        | <p>Social Security Tax. The Federal Insurance Contribution Act, which provides funds from which Social Security benefits are paid.</p>   |
| <p><b>FILLER ACTIVITY</b></p>                 | <p>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.)</p>   |
| <p><b>FIRST 8 HOURS</b></p>                   | <p>A term used for time-keeping purposes. Refers to scheduled work hours, (including meal break if any) that a NAF employee works.</p>   |

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| 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.  |
| FLEET & FAMILY READINESS (FFR) (N9) | The organization within CNIC to provide quality of life services to the Fleet, Fighter and Family.   |
| FIXED ASSET                         | (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; FFR 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 two 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. |
| FLEXIBLE EMPLOYEE                   | Employment Category. Those who work in either continuing or temporary position is 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).  |
| FORMAT                              | A program structure allowing for the expansion of a current, successful activity/event into a new and different activity/event.  |
| FUND                                | A fiscal entity such as MWR, CBQ, or Civilian Fund.  |
| FUND CUSTODIAN                      | Person responsible for money in a designated fund, (i.e., Person designated to obligate non-appropriated funds, sign checks, etc.)   |

## G

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| GATEWAY   | The CNIC Intranet used for sharing information and documents pertinent to managing CNIC  |
| 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.   |
| GRATUITY  | See Service Charge.  |
| GENERAL SCHEDULE (GS)                           | The U.S. government federal appropriated fund employee grade structure. (Pay Plan)   |

## H

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| HAND WRITE                            | The manual processing of a payroll check or invoice payment check.  |
| 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.  |



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| 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”) |
| HUMAN PERFORMANCE TECHNOLOGY (HPT) | Systematic approach to improving individual and organizational performance.   |

**I**

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| 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.   |
| 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.  |
| INDIVIDUAL AUGMENTEE                     | A service member assigned to a unit for the purpose of filling in, or augmenting members of that unit.                                |
| INFORMAL LEARNING                        | Learning that occurs outside the formal classroom.  |
| INSTALLATION                             | See Command   |
| INSTRUCTION                              | Activities to engage learners in thinking beyond the specifics of what is taught in a training session.                               |
| 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.                               |



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| iPAY              | Centralized payroll system and virtual site to monitor employee pay check information  |
| iSHORE            | The merger of command and emergent networks within CNIC to inculcate a culture of innovation, seeking and implementing quantum improvements across the organization.                               |
| 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

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| 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.  |

## L

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| 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. |
| LEARNING MANAGEMENT SYSTEM | Software application used to administer, track, report, and register for employee training.  |
| LIABILITY                  | An amount that is owed by an activity.   |

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| 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 WORKER'S 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.  |
| LOSS   | A negative difference between income and expense.   |

## M

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|-----------------------------------|--|
| MAJOR CLAIMANT                    | A major organizational division within the Navy based on location or function. Also the person who heads it up.  |
| 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 (CI P) 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.) |
| MENTOR                            | Trained employee to lead interns through a prescribed internship to develop potential FFR employees.   |

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| MESSAGE TRAFFIC                | The receipt or transmittal of Defense Message System messages.   |
| MILCON                         | Military Construction  |
| 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 (M WR) 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. |

## N

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| NAVY GATEWAY INNS AND SUITES   | On base lodging for temporary duty personnel and space available lodging for eligible guests.  |
| 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. (N F- 1800-0600) all NAF employees. |
| NINE-S MODEL                   | Strategy, Structure, Style, \$Financial, Strategic Communication, Skills, Staff, Systems and Shared Values   |
| NON-APPROPRIATED FUNDS (NAF)   | Funds received by a FFR Activity for the sale of goods and/or services.  |

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| NON-APPROPRIATED FUND INSTRUMENTALITY (NAFI) | One of six NAF Components within DOD, 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 early retirement reduction in the retirement annuity amount.  |
| NON-OVERTIME HOURS                           | Applicable to craft and trade employees: Those hours of work not in excess of eight hours in any one-day. For N F employees: their hours of work NOT in excess of 40 hours in any administrative workweek.  |

## O

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| 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 HEALTH and HMO Plans. Eligible dependents may also be added.                                     |
| OPEN ORDERS                              | Requests for items not yet delivered by vendors.   |

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| 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.                                       |
| 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.<br>(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

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| PAR                       | An inventory control whereby a fixed quantity of an item must be kept on hand to support daily operations. Or a Personnel Action Report. |
| PAYBAND                   | Range of pay available within the NAF employment grade.  |
| 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               | The behavior and accomplishment of a person including actions and the result of actions.   |
| PERFORMANCE EVALUATION    | The evaluation of work as to quality and quantity. An annual or periodic report of employee performance.                                 |
| 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.   |



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| PLAN                                | The term use in the NAF accounting system (AIMS) equivalent to budget.   |
| POST                                | (1) (Verb) Write an entry for record keeping purposes.<br>(2) (Verb) Affix to a bulletin board.  |
| POST CONSTRUCTION WARRANTY          | The period, typically one year after the completion and acceptance of a construction project during which the 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 (NA FI) 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 FFR 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, Child Development, Officer's Club, Youth, Navy Gateway Inns and Suites, Galleys, etc.<br>(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.  |

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| 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 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**

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| 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 <b>WITHOUT</b> being counted as an <b>EQUIVALENT STEP INCREASE</b> . Not applicable to NAF pay band employees. |
| QUARTERLY PERFORMANCE DATA CALL (QPDC) | The process used to record the quarterly performance checks/surveys and results of the Fleet and Family Readiness services the naval base provides, such as MWR, Bachelor and Family Housing, Child and Youth Programs, etc.   |

**R**

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|---|---|
| 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. |





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| 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.   |
| 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.  |
| 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.<br>(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.   |



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| 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 retention 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**

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| SCHEDULED RATE, or SCHEDULED RATE of PAY | (1) Hourly - the hourly rate of pay for hourly wage employees<br>(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.  |
| SELF-SUFFICIENCY                         | Income/revenue divided by expenses x100. 100% self sufficiency is break-even. 80% self sufficient means 80% of your expenses is covered by income/revenue.  |
| 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. |
| SERVICE CHARGE                           | An amount automatically added to a patron's bill, which is distributed by management.   |

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| SERVICE COMPUTATION DATE (SCD)          | The initial date of hire minus prior creditable service as a Regular NAF employee.   |
| 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) (not authorized)  |
| SERVICES: NONPERSONAL SERVICES CONTRACT | A contract under which the personnel rendering the services 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. |
| SOCIAL SECURITY DISABILITY              | A benefit for individuals whose disability is expected to last at least 12 months or to result in an earlier death.  |
| SPECIAL EARLY RETIREMENT                | A retirement for a participant whose employment is INVOLUNTARILY terminated prior to the normal retirement date who has completed 25 years of continuous service.  |



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| 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 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 \$500,000, or repair project less than \$5,000,000, or a combination thereof are funded by an Echelon II command.  |
| SPLIT SHIFT                       | More than one work period in an established 24-hour workday period.   |
| 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.   |
| STAR SERVICE                      | Customer service learning initiative including Creating Stellar Customer Relations (CSCR), Coaching for Extraordinary Service (CfES) and other learning events designed to provide employees with the skills to exceed customer expectations and deliver positive memorable customer experiences.   |
| 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 (SOFA) | OCONUS State Department agreements that have the status of law and supersede other existing regulation. Agreements between the 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.)  |

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| 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 detail of transactions recorded in the general ledger; and which must be periodically reconciled to the general ledger accounts.   |
| SUFFERED AND PERMITTED  | A non-exempt NAF employee performing work in excess of 8-hours per day, or 40-hours per week with or without supervisor knowledge or permission.   |
| 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.   |
| 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**

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| TENANT COMMAND | A command on a given installation that has its own separate chain-of-command. |
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| 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"> <li>• Activities</li> <li>• Refreshments</li> <li>• Decorations/props</li> <li>• Live entertainment</li> <li>• Audio/visual aids</li> <li>• Costumes</li> <li>• Lighting</li> <li>• Prizes</li> <li>• Music (canned, for atmosphere)</li> <li>• Gimmicks (e.g., giveaways, mystery or special guests, special effects, animals, etc.)</li> </ul> <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 | Contains 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.  |
| TRAINING        | Activities focused to engage employees in delivering consistent results without variation but with greater efficiency   |

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| TRANSFER OF TRAINING | A management process that engages a manager before, during and after a learner attends a learning event to facilitate greater business based outcomes and measurable performance improvement. |
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## U

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| 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. |
| 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

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| VARIANCE                        | The difference between expected and actual outcome.   |
| VESTED                          | The length of service necessary to receive retirement plan annuity, of the company matching 401K.                       |
| VIRTUAL INSTRUCTOR-LED TRAINING | Synchronous online learning led by a facilitator including discussions, videos, breakout sessions, polls, and lectures. |
| VOLUNTEER                       | A person who voluntarily agrees to assist in a task, project, or an event without monetary compensation.                |

## W

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| WAGE GRADE                  | A Civil Service classification for hourly wage employees; APF competitive appointment   |
| WEB 2.0                     | Collaboration and information sharing properties of the Internet and the World Wide Web.  |
| WHOLESALE PRICE             | A supplier (or vendor) 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. |



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| WITHHOLDING TAX       | Federal, state, and foreign government income tax deducted from an individual's pay by the activity. |
| WORKER'S COMPENSATION | Department of Labor program which compensates employees for injuries in the course of employment.    |
| 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**

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