Appendix A: Reporting Entity

This appendix lists the organizations and agencies (entities) included in the U.S. Government’s consolidated reporting entity for the Financial Report, as well as some entities not included in the reporting entity. Federal Accounting Standards Advisory Board’s (FASAB) Statement of Federal Financial Accounting Concept (SFFAC) 2, Entity and Display, provides criteria for determining which entities are included in the reporting entity.

Under the first, conclusive criterion, any entity appearing in the “Federal Programs by Agency and Account” section of the federal budget is included in the consolidated reporting entity. Also, based on a consideration of the indicative criteria in the aggregate, certain entities not meeting the conclusive criteria are also included in the consolidated reporting entity, as the general purpose financial statements might be misleading or incomplete if the organization were not included therein. Indicative criteria are that an entity (1) exercises government sovereign power to carry out federal functions, (2) is owned by the federal government, particularly if the ownership is of the organization and not just the property, (3) is subject to the direct or continuing administrative control of the reporting entity, (4) carries out federal missions and objectives, (5) determines the outcome or disposition of matters affecting recipients of services that the federal government provides, and (6) has a fiduciary relationship with a reporting entity.

1. Entities included in the Reporting Entity for the Financial Report:

There are a total of 156 entities that met either the conclusive or indicative criteria, and as such are included in the Financial Report. The lists below describe three groups of entity types that comprise the reporting entity for the Financial Report and include entities from all three branches of government.

Twenty-Four Chief Financial Officer Act Agencies

- Department of Agriculture  
  www.usda.gov
- Department of Commerce  
  www.doc.gov
- Department of Defense  
  www.defense.gov
- Department of Education  
  www.ed.gov
- Department of Energy  
  www.energy.gov
- Department of Health and Human Services  
  www.hhs.gov
- Department of Homeland Security  
  www.dhs.gov
- Department of Housing and Urban Development  
  www.hud.gov
- Department of the Interior  
  www.doi.gov
- Department of Justice  
  www.usdoj.gov
- Department of Labor  
  www.dol.gov
- Department of State  
  www.state.gov
- Department of Transportation  
  www.dot.gov
- Department of the Treasury  
  www.treasury.gov
- Department of Veterans Affairs  
  www.va.gov
- Environmental Protection Agency  
  www.epa.gov
- General Services Administration  
  www.gsa.gov
- National Aeronautics and Space Administration  
  www.nasa.gov
- National Science Foundation  
  www.nsf.gov
- Office of Personnel Management  
  www.opm.gov
- Small Business Administration  
  www.sba.gov
- Social Security Administration  
  www.ssa.gov
- U.S. Agency for International Development  
  www.usaid.gov
- U.S. Nuclear Regulatory Commission  
  www.nrc.gov
Fifteen Additional Significant Entities

Defense Security Cooperation Agency
www.dsca.mil
Export-Import Bank of the United States
www.exim.gov
Farm Credit System Insurance Corporation
www.fcsic.gov
Federal Communications Commission
www.fcc.gov
Federal Deposit Insurance Corporation
www.fdic.gov
General Fund of the U.S. Government
www.fiscal.treasury.gov
Millennium Challenge Corporation
www.mcc.gov
National Credit Union Administration
www.ncua.gov
Overseas Private Investment Corporation
www.opic.gov
Pension Benefit Guaranty Corporation
www.pbgc.gov
Railroad Retirement Board
www.rrb.gov
Securities and Exchange Commission
www.sec.gov
Smithsonian Institution
www.si.edu
Tennessee Valley Authority
www.tva.gov
U.S. Postal Service
www.usps.com

One Hundred Seventeen Additional Entities/Funds

Administrative Conference of the United States
Advisory Council on Historic Preservation
African Development Foundation
American Battle Monuments Commission
Appalachian Regional Commission
Architect of the Capitol
Architectural and Transportation Barriers Compliance Board
Armed Forces Retirement Home
Barry Goldwater Scholarship and Excellence in Education Foundation
Broadcasting Board of Governors
Bureau of Consumer Financial Protection
Central Intelligence Agency
Chemical Safety Hazard Investigation Board
Christopher Columbus Fellowship Foundation
Commission for the Preservation of America’s Heritage Abroad
Commission on Civil Rights
Commission of Fine Arts
Commission on International Religious Freedom
Commission on Security and Cooperation in Europe
Commission to Eliminate Child Abuse and Neglect Fatalities*
Committee for Purchase from People Who Are Blind or Severely Disabled
Commodity Futures Trading Commission
Congressional Budget Office
Congressional-Executive Commission on the People’s Republic of China
Consumer Product Safety Commission
Corporation for National and Community Service
Council of the Inspector General on Integrity and Efficiency
Court of Appeals for Veterans Claims
Court Services and Offender Supervision Agency for DC
DC Courts
DC Courts – Defender Services
Defense Nuclear Facilities Safety Board
Dwight D. Eisenhower Memorial Commission
Election Assistance Commission
Environmental Dispute Resolution Fund
Equal Employment Opportunity Commission
Executive Office of the President
Farm Credit Administration
Federal Election Commission
Federal Financial Institutions Examination Council
Appraisal Subcommittee
Federal Housing Finance Agency
Federal Labor Relations Authority
Federal Maritime Commission
Federal Mediation and Conciliation Service
Federal Mine Safety and Health Review Commission
Federal Trade Commission
Financial Crisis Inquiry Commission*
Government Accountability Office
Government Publishing Office
Gulf Coast Ecosystem Restoration Council
Harry S. Truman Scholarship Trust Fund
Indian Law and Order Commission*
Institute of Museum and Library Services
Intelligence Community Management Account
Interagency Council on the Homeless
Inter-American Foundation
International Trade Commission
James Madison Memorial Fellowship Foundation
Japan-United States Friendship Commission
John C. Stennis Center
John F. Kennedy Center for the Performing Arts
Library of Congress
Marine Mammal Commission
Medicaid and Children’s Health Insurance Program
Payment and Access Commission
Medicare Payment Advisory Commission
Merit Systems Protection Board
Military Compensation and Retirement Modernization Commission*
Morris K. Udall Scholarship Foundation
National Archives and Records Administration
National Capital Planning Commission
National Commission on Military, National and Public Service
National Council on Disability
National Endowment for the Arts
National Endowment for the Humanities
National Gallery of Art
National Labor Relations Board
National Mediation Board
National Railroad Passenger Corporation, Office of the Inspector General
National Railroad Retirement Investment Trust
National Transportation Safety Board
Neighborhood Reinvestment Corporation
Northern Border Regional Commission

Nuclear Waste Technical Review Board
Occupational Safety and Health Review Commission
Office of Compliance
Office of Government Ethics
Office of Navajo and Hopi Indian Relocation
Office of Nuclear Waste Negotiator*
Office of Special Counsel
Office of the Federal Coordination for Alaska Natural Gas Transportation Projects*
Open World Leadership Center
Patient Centered Outcomes Research Trust Fund
Peace Corps
Presidio Trust
Privacy and Civil Liberties Oversight Board
Public Defender Service
Recovery Act Accountability and Transparency Board*
Ronald Reagan Centennial Commission*
Selective Service System
Senate Preservation Fund
St. Lawrence Seaway Development Corporation
State Justice Institute
Surface Transportation Board
Thrift Savings Fund
U.S. Capitol Police
U.S. Capitol Preservation Commission
U.S. China Security Review Commission
U.S. Holocaust Memorial Museum
U.S. Institute of Peace
U.S. Tax Court
U.S. Trade and Development Agency
Vietnam Education Foundation
Women’s Suffrage Centennial Commission
Woodrow Wilson International Center for Scholars
WWI Centennial Commission

*These entities are no longer active and have either returned all remaining fund balances to Treasury during fiscal year 2017 or have remaining fund balances pending final return to Treasury as of September 30, 2017.
Legislative and Judicial Branches

There are no legal or other requirements for the legislative or judicial branches to prepare consolidated audited financial statements or to provide accrual-based accounting data for inclusion in the governmentwide financial statements. However, a portion of legislative and judicial branch entities voluntarily prepare accrual-based financial statements (e.g., Government Accountability Office, Government Publishing Office, and Library of Congress) and are included in the 156 entities listed above. The other entities of the legislative and judicial branch voluntarily provide accrual-based accounting data for inclusion in the governmentwide financial statements, except for the U.S. Senate which is included on a cash basis.

2. Entities not Included in the Reporting Entity of the Financial Report

The entities discussed below either do not meet the conclusive criteria or indicative criteria or were specifically excluded from the consolidated reporting entity in accordance with SFFAC 2. Information about the federal government’s relationship with and investments in or liabilities to certain of these entities are disclosed in the notes to the financial statements.

Entities that Did not Meet the Conclusive or Indicative Criteria

The following entities are examples of entities with which the federal government has business relationships but did not meet the above mentioned conclusive or indicative criteria:
- Federal Home Loan Banks
- National Railroad Passenger Corporation (does business as Amtrak)
- Resolution Funding Corporation
- Student Loan Marketing Association
- The Financing Corporation

Entities Specifically Excluded From the Consolidated Reporting Entity

SFFAC 2 specifically excludes the Federal Reserve System—the Board of Governors of the Federal Reserve System and the Federal Reserve Banks. The Federal Reserve System could be considered as functioning consistent with the indicative criteria presented above since it establishes and monitors monetary policy. However, in the United States, the organization and functions pertaining to monetary policy are traditionally separated from and independent of the other central government organizations and functions in order to achieve more effective monetary and fiscal policies and economic results. Therefore, the Federal Reserve System is not considered part of the governmentwide reporting entity.

SFFAC 2 also excludes bailout entities. The Federal government may guarantee or pay debt for a privately owned entity whose failure could have an adverse impact on the nation’s economy, commerce, national security, etc. As a condition of the bailout, the Federal government may obtain rights similar to the authorities associated with the indicative criteria presented above. However, the existence of these rights does not make the bailed out entity part of the governmentwide reporting entity.

Examples of bailout entities are:
- Federal Home Loan Mortgage Corporation (Freddie Mac)
- Federal National Mortgage Association (Fannie Mae)