Appendix A: Reporting Entity

This appendix lists the entities (consolidation entities, disclosure entities, or related parties) included in the U.S. government’s Financial Report. SFFAS No. 47, Reporting Entity, provides guidance for identifying entities that are consolidation entities, disclosure entities, and related parties.

The Financial Report includes all organizations meeting the inclusion principles of: a) budgeted for by elected officials of the government; b) owned by the government; and c) controlled by the government with risk of loss or expectation of benefits. In addition, the Financial Report includes organizations where it would be misleading to exclude even though the organization does not meet any of the three inclusion principles. If an organization meets the inclusion principles, a determination of consolidation or disclosure is made.

SFFAS No. 47 identifies consolidation entities as organizations that should be consolidated in the financial statements based on the assessment of the following characteristics as a whole, the organization: a) is financed through taxes and other non-exchange revenues; b) is governed by the Congress or the President; c) imposes or may impose risks and rewards to the government; and d) provides goods and services on a non-market basis. It also includes organizations that would result in misleading or incomplete financial statements, if excluded.

Disclosure entities are entities with which the federal government has relationships that meet the inclusion criteria in SFFAS No. 47, but are afforded a greater degree of autonomy than consolidation entities. These entities may maintain a separate legal identity, have a governance structure that vests most decision-making authorities in a governing body to insulate the organization from political influence, and/or have relative financial independence. Other organizations that are owned or controlled by the government as a result of regulatory actions, or other government intervention actions are, generally, deemed to be disclosure entities if the relationship with the government is not expected to be permanent.

Related parties exist if the existing relationship, or one party to the existing relationship, has the ability to exercise significant influence over the other party’s policy decisions. Related parties do not meet the principles for inclusion, but are reported in the Financial Report, if they maintain relationships of such significance that it would be misleading to exclude.

1. Consolidation Entities included in the Financial Report:

There are a total of 162 entities that meet the consolidation criteria, and as such are included in the Financial Report. The lists below describe three groups of consolidation entities that comprise the consolidated government-wide reporting entity for the Financial Report and include entities from all three branches of government.

Twenty-Four Chief Financial Officer Act Consolidation Entities

<table>
<thead>
<tr>
<th>Department of Agriculture</th>
<th>Department of Labor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Commerce</td>
<td>Department of State</td>
</tr>
<tr>
<td><a href="http://www.doc.gov">www.doc.gov</a></td>
<td><a href="http://www.state.gov">www.state.gov</a></td>
</tr>
<tr>
<td>Department of Defense</td>
<td>Department of Transporta</td>
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<tr>
<td>Department of Education</td>
<td>Department of the Treasury</td>
</tr>
<tr>
<td>Department of Energy</td>
<td>Department of Veterans Affairs</td>
</tr>
<tr>
<td><a href="http://www.energy.gov">www.energy.gov</a></td>
<td><a href="http://www.va.gov">www.va.gov</a></td>
</tr>
<tr>
<td>Department of Health and Human Services</td>
<td>Environmental Protection Agency</td>
</tr>
<tr>
<td><a href="http://www.hhs.gov">www.hhs.gov</a></td>
<td><a href="http://www.epa.gov">www.epa.gov</a></td>
</tr>
<tr>
<td>Department of Homeland Security</td>
<td>General Services Administration</td>
</tr>
<tr>
<td>Department of Housing and Urban Development</td>
<td>National Aeronautics and Space Administration</td>
</tr>
<tr>
<td>Department of the Interior</td>
<td>National Science Foundation</td>
</tr>
<tr>
<td>Department of Justice</td>
<td>Office of Personnel Management</td>
</tr>
</tbody>
</table>
Small Business Administration  
www.sba.gov

Social Security Administration  
www.ssa.gov

**Sixteen Additional Significant Consolidation Entities**

Export-Import Bank of the U.S.  
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/general-fund

Millennium Challenge Corporation  
www.mcc.gov

National Credit Union Administration  
www.ncua.gov

National Railroad Retirement Investment Trust  
www.rrb.gov

**One Hundred Twenty-two Additional Consolidation Entities**

- 400 Years of African-American History Commission
- Access Board
- Administrative Conference of the U.S.
- Advisory Council on Historic Preservation
- African Development Foundation
- Alyce Spotted Bear and Walter Soboleff Commission on Native Children
- American Battle Monuments Commission
- Appalachian Regional Commission
- Architect of the Capitol
- Armed Forces Retirement Home
- Barry Goldwater Scholarship and Excellence in Education Foundation
- Bureau of Consumer Financial Protection
- Central Intelligence Agency
- Chemical Safety and Hazard Investigation Board
- Christopher Columbus Fellowship Foundation
- Commission for the Preservation of America’s Heritage Abroad
- Commission on Civil Rights
- Commission on Combating Synthetic Opioid Trafficking
- Commission of Fine Arts
- Commission on International Religious Freedom
- Commission on Security and Cooperation in Europe
- 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 Inspectors 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
- Delta Regional Authority
- Denali Commission
- 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
- Federal Housing Finance Agency
- Federal Labor Relations Authority
- Federal Maritime Commission
- Federal Mediation and Conciliation Service
- Federal Mine Safety and Health Review Commission
Federal Permitting Improvement Steering Council | National Security Commission on Artificial Intelligence
Federal Trade Commission | National Transportation Safety Board
Government Accountability Office | Neighborhood Reinvestment Corporation
Government Publishing Office | Northern Border Regional Commission
Gulf Coast Ecosystem Restoration Council | Nuclear Waste Technical Review Board
Harry S. Truman Scholarship Foundation | Occupational Safety and Health Review Commission
House of Representatives | Office of Congressional Workplace Rights
Institute of Museum and Library Services | Office of Government Ethics
Intelligence Community Management Account | Office of Navajo and Hopi Indian Relocation
Inter-American Foundation | Office of Nuclear Waste Negotiator*
International Trade Commission | Office of Special Counsel
James Madison Memorial Fellowship Foundation | Open World Leadership Center
Japan-U.S. Friendship Commission | Patient Centered Outcomes Research Trust Fund
John C. Stennis Center for Public Service | Peace Corps
Training and Development | Presidio Trust
John F. Kennedy Center for the Performing Arts | Privacy and Civil Liberties Oversight Board
Judiciary | Public Buildings Reform Board
Library of Congress | Public Defender Service for the DC
Marine Mammal Commission | Selective Service System
Medicaid and Children’s Health Insurance Program | Senate Commission on Art
Payment and Access Commission | St. Lawrence Seaway Development Corporation
Medicare Payment Advisory Commission | State Justice Institute
Merit Systems Protection Board | Surface Transportation Board
Military Compensation and Retirement Modernization Commission* | Thrift Savings Fund
Morris K. Udall and Stewart L. Udall Foundation | U.S. Agency for Global Media
National Archives and Records Administration | U.S. Capitol Police
National Capital Planning Commission | U.S. Capitol Preservation Commission
National Commission on Military Aviation Safety | U.S. China Economic and Security Review Commission
National Commission on Military, National and Public Service | U.S. Holocaust Memorial Museum
National Council on Disability | U.S. Institute of Peace
National Endowment for the Arts | U.S. Interagency Council on Homelessness
National Endowment for the Humanities | U.S. Semiquincentennial Commission
National Gallery of Art | U.S. Senate
National Labor Relations Board | U.S. Tax Court
National Mediation Board | U.S. Trade and Development Agency

*These entities are no longer active and have either returned all remaining fund balances to Treasury during FY 2021 or have remaining fund balances pending final return to Treasury as of September 30, 2021.

The entities included below, after considering various factors including quantitative and qualitative materiality, meet the criteria of SFFAS No. 47 to be reported as disclosure entities or related parties in the Financial Report. Information about the government’s relationship with these entities is disclosed in Note 28—Disclosure Entities and Related Parties. Additionally, component entities have also identified additional disclosure entities and related parties that do not meet the qualitative or quantitative criteria in SFFAS No. 47 to be reported in the Financial Report and are not included in the entities below. The component entity of each disclosure entity is provided in the brackets below. Refer to the financial statements of the component entities for more information on additional disclosure entities and related parties.

**Disclosure Entities**

Amtrak (National Railroad Passenger Service Corp) [DOT]
Federal Home Loan Mortgage Corporation (Freddie Mac) [Treasury]/[FHFA]
Federal National Mortgage Association (Fannie Mae) [Treasury]/[FHFA]
Federal Reserve System [Treasury]
Special Purpose Vehicles [Treasury]

**Related Parties**

Federal Home Loan Banks [FHFA]
International Monetary Fund and Multilateral Development Banks [Treasury]
Private Export Funding Corporation [EXIM]