

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 are 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 167 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

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

Sixteen Additional Significant Consolidation Entities

Export-Import Bank of the U.S. www.exim.gov	Pension Benefit Guaranty Corporation www.pbgc.gov
Farm Credit System Insurance Corporation www.fcsic.gov	Railroad Retirement Board www.rrb.gov
Federal Communications Commission www.fcc.gov	Securities and Exchange Commission www.sec.gov
Federal Deposit Insurance Corporation www.fdic.gov	Security Assistance Accounts www.dsca.mil
General Fund of the U.S. Government www.fiscal.treasury.gov/general-fund	Smithsonian Institution www.si.edu
Millennium Challenge Corporation www.mcc.gov	Tennessee Valley Authority www.tva.com
National Credit Union Administration www.ncua.gov	U.S. International Development Finance Corporation www.dfc.gov
National Railroad Retirement Investment Trust www.rrb.gov	U.S. Postal Service www.usps.com

One Hundred Twenty-seven Additional Consolidation Entities

400 Years of African-American History Commission	Committee for Purchase from People Who Are Blind or Severely Disabled
Access Board	Commodity Futures Trading Commission
Adams Memorial Commission	Congressional Budget Office
Administrative Conference of the U.S.	Congressional-Executive Commission on the People's Republic of China
Advisory Council on Historic Preservation	Congressional Office for International Leadership
African Development Foundation	Consumer Product Safety Commission
Alyce Spotted Bear and Walter Soboleff Commission on Native Children	Corporation for National and Community Service
American Battle Monuments Commission	Council of the Inspectors General on Integrity and Efficiency
Appalachian Regional Commission	Court of Appeals for Veterans Claims
Architect of the Capitol	Court Services and Offender Supervision Agency for DC
Armed Forces Retirement Home	DC Courts
Barry Goldwater Scholarship and Excellence in Education Foundation	DC Courts–Defender Services
Bureau of Consumer Financial Protection	Defense Nuclear Facilities Safety Board
Central Intelligence Agency	Delta Regional Authority
Chemical Safety and Hazard Investigation Board	Denali Commission
Christopher Columbus Fellowship Foundation*	Dwight D. Eisenhower Memorial Commission*
Civil Rights Cold Case Records Review Board	Election Assistance Commission
Commission for the Preservation of America's Heritage Abroad	Environmental Dispute Resolution Fund
Commission of Fine Arts	Equal Employment Opportunity Commission
Commission on Civil Rights	Executive Office of the President
Commission on Combating Synthetic Opioid Trafficking*	Farm Credit Administration
Commission on International Religious Freedom	Federal Election Commission
Commission on Security and Cooperation in Europe	Federal Financial Institutions Examination Council
Commission on the State of U.S. Olympics and Paralympics	Federal Housing Finance Agency
	Federal Labor Relations Authority
	Federal Maritime Commission

Federal Mediation and Conciliation Service	National Security Commission on Artificial Intelligence
Federal Mine Safety and Health Review Commission	National Transportation Safety Board
Federal Permitting Improvement Steering Council	Neighborhood Reinvestment Corporation
Federal Trade Commission	Northern Border Regional Commission
Government Accountability Office	Nuclear Waste Technical Review Board
Government Publishing Office	Occupational Safety and Health Review Commission
Gulf Coast Ecosystem Restoration Council	Office of Congressional Workplace Rights
Harry S. Truman Scholarship Foundation	Office of Government Ethics
House of Representatives	Office of Navajo and Hopi Indian Relocation
Institute of Museum and Library Services	Office of Nuclear Waste Negotiator*
Intelligence Community Management Account	Office of Special Counsel
Inter-American Foundation	Patient Centered Outcomes Research Trust Fund
International Trade Commission	Peace Corps
James Madison Memorial Fellowship Foundation	Presidio Trust
Japan-U.S. Friendship Commission	Privacy and Civil Liberties Oversight Board
John C. Stennis Center for Public Service Training and Development	Public Buildings Reform Board
John F. Kennedy Center for the Performing Arts	Public Defender Service for the DC
Judiciary	Selective Service System
Library of Congress	Senate Commission on Art
Marine Mammal Commission	Southeast Crescent Regional Commission
Medicaid and Children's Health Insurance Program Payment and Access Commission	Southwest Border Regional Commission
Medicare Payment Advisory Commission	St. Lawrence Seaway Development Corporation
Merit Systems Protection Board	State Justice Institute
Military Compensation and Retirement Modernization Commission*	Surface Transportation Board
Morris K. Udall and Stewart L. Udall Foundation	Thrift Savings Fund
National Archives and Records Administration	U.S. Agency for Global Media
National Capital Planning Commission	U.S. Capitol Police
National Commission on Military Aviation Safety*	U.S. Capitol Preservation Commission
National Commission on Military, National and Public Service*	U.S. China Economic and Security Review Commission
National Council on Disability	U.S. Holocaust Memorial Museum
National Endowment for the Arts	U.S. Institute of Peace
National Endowment for the Humanities	U.S. Interagency Council on Homelessness
National Gallery of Art	U.S. Semiquincentennial Commission
National Labor Relations Board	U.S. Senate
National Mediation Board	U.S. Tax Court
National Railroad Passenger Corporation, Office of the Inspector General	U.S. Trade and Development Agency
	Vietnam Education Foundation*
	Western Hemisphere Drug Policy Commission
	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 FY 2024 or have remaining fund balances pending final return to Treasury as of September 30, 2024.

2. Disclosure Entities and Related Parties of the Financial Report

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 27—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]