

## Appendix A: Reporting Entity

This appendix lists the organizations and agencies encompassed in the reporting entity for this publication as well as some organizations excluded from the reporting entity. The reporting entity is a specifically defined group of agencies, principally Cabinet departments and other agencies of the executive branch, as stated in the law and accounting guidance.

The determination as to which organizations and agencies will be included in the reporting entity is governed by Federal laws and is also based on guidance issued by the Federal Accounting Standards Advisory Board (FASAB) in their Statement of Federal Financial Accounting Concept No. 2, *Entity and Display*, which provides criteria for determining what should be included in the reporting entity for a consolidated Governmentwide report. FASAB is now considering more specific guidance on the reporting entity for this report.

There are a total of 154 organizations and agencies included in the *Financial Report of the United States Government*. The lists below describe three groups of entity/fund 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](http://www.usda.gov)

Department of Commerce  
[www.doc.gov](http://www.doc.gov)

Department of Defense  
[www.defense.gov](http://www.defense.gov)

Department of Education  
[www.ed.gov](http://www.ed.gov)

Department of Energy  
[www.doe.gov](http://www.doe.gov)

Department of Health and Human Services  
[www.hhs.gov](http://www.hhs.gov)

Department of Homeland Security  
[www.dhs.gov](http://www.dhs.gov)

Department of Housing and Urban Development  
[www.hud.gov](http://www.hud.gov)

Department of the Interior  
[www.doi.gov](http://www.doi.gov)

Department of Justice  
[www.usdoj.gov](http://www.usdoj.gov)

Department of Labor  
[www.dol.gov](http://www.dol.gov)

Department of State  
[www.state.gov](http://www.state.gov)

Department of Transportation  
[www.dot.gov](http://www.dot.gov)

Department of the Treasury  
[www.treasury.gov](http://www.treasury.gov)

Department of Veterans Affairs  
[www.va.gov](http://www.va.gov)

Environmental Protection Agency  
[www.epa.gov](http://www.epa.gov)

General Services Administration  
[www.gsa.gov](http://www.gsa.gov)

National Aeronautics and Space Administration  
[www.nasa.gov](http://www.nasa.gov)

National Science Foundation  
[www.nsf.gov](http://www.nsf.gov)

Office of Personnel Management  
[www.opm.gov](http://www.opm.gov)

Small Business Administration  
[www.sba.gov](http://www.sba.gov)

Social Security Administration  
[www.ssa.gov](http://www.ssa.gov)

U.S. Agency for International Development  
[www.usaid.gov](http://www.usaid.gov)

U.S. Nuclear Regulatory Commission  
[www.nrc.gov](http://www.nrc.gov)

## Eleven Additional Significant Entities

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  
National Credit Union Administration  
www.ncua.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.gov

## One Hundred Nineteen Additional Entities/Funds

Abraham Lincoln Bicentennial Commission\*  
Administrative Conference of the United States  
Advisory Council on Historic Preservation  
African Development Foundation  
American Battle Monuments Commission  
Antitrust Modernization 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 of Fine Arts  
Commission on Civil Rights  
Commission on International Religious Freedom  
Commission on Security and Cooperation in Europe  
Commission on Weapons of Mass Destruction\*  
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 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 Retirement Thrift Investment Board  
Federal Trade Commission  
Financial Crisis Inquiry Commission\*  
Foreign Military Financing Program  
Foreign Military Sales Program  
Government Accountability Office  
Government Printing Office  
Gulf Coast Ecosystem Restoration Council  
Harry S. Truman Scholarship Trust Fund  
Indian Law and Order Commission  
Institute of Museum and Library Services  
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	Office of Government Ethics
Medicaid and Children's Health Insurance Program Payment and Access Commission	Office of Navajo and Hopi Indian Relocation
Medicare Payment Advisory Commission	Office of Special Counsel
Merit Systems Protection Board	Office of the Director of National Intelligence
Military Compensation and Retirement Modernization Commission	Office of the Federal Coordination for Alaska Natural Gas Transportation Projects
Millennium Challenge Corporation	Office of the Nuclear Waste Negotiator*
Morris K. Udall Scholarship Foundation	Open World Leadership Center
National Archives and Records Administration	Overseas Private Investment Corporation
National Capital Planning Commission	Patient Centered Outcomes Research Trust Fund
National Commission on Libraries and Information Science*	Peace Corps
National Council on Disability	Presidio Trust
National Endowment for the Arts	Privacy and Civil Liberties Oversight Board
National Endowment for the Humanities	Public Defender Service
National Gallery of Art	Ronald Reagan Centennial Commission
National Labor Relations Board	Recovery Act Accountability and Transparency Board
National Mediation Board	Selective Service System
National Railroad Passenger Corporation, Office of the Inspector General	Senate Preservation Fund
National Railroad Retirement Investment Trust	St. Lawrence Seaway Development Corporation
National Transportation Safety Board	State Justice Institute
Neighborhood Reinvestment Corporation	U.S. Capital Preservation Commission
Northern Border Regional Commission	U.S. China Security Review Commission
Nuclear Waste Technical Review Board	U.S. Holocaust Memorial Museum
Occupational Safety and Health Review Commission	U.S. Institute of Peace
Office of Compliance	U.S. Trade and Development Agency
	Vietnam Education Foundation
	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 2013 or have remaining fund balances pending final return to Treasury as of September 30, 2013.

## 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. Therefore, these consolidated statements do not include accrual-based accounting data for such entities as the U.S. Courts or the Congress. Some legislative branch entities voluntarily prepare and submit such information (e.g., Government Accountability Office, Government Printing Office, and Library of Congress). In addition to the 154 entities, the FR includes cash-based outlay data for the remainder of the legislative and judicial branches.

## Entities Excluded from These Statements

The following entities are not part of the Governmentwide reporting entity based on an assessment of these entities in accordance with the indicative criteria stated in SFFAC No. 2, Entity and Display. However, this list is not all inclusive of all entities excluded from these statements.

Board of Governors of the Federal Reserve System (Including the Federal Reserve Banks)	The Financing Corporation
Federal Home Loan Banks	National Railroad Passenger Corporation (does business as Amtrak)
Federal Home Loan Mortgage Corporation (Freddie Mac)	Public-Private Investment Funds
Federal National Mortgage Association (Fannie Mae)	Resolution Funding Corporation
Thrift Savings Fund	Student Loan Marketing Association

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