

## 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 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 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 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. Millennium Challenge Corporation and Smithsonian Institution were reclassified from additional significant consolidation entities to additional consolidation entities in FY 2025.

#### Twenty-Four Chief Financial Officer Act Consolidation Entities

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

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

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

#### **Fourteen Additional Significant Consolidation Entities**

Export-Import Bank of the U.S.  
[www.exim.gov](http://www.exim.gov)  
Farm Credit System Insurance Corporation  
[www.fcsic.gov](http://www.fcsic.gov)  
Federal Communications Commission  
[www.fcc.gov](http://www.fcc.gov)  
Federal Deposit Insurance Corporation  
[www.fdic.gov](http://www.fdic.gov)  
General Fund of the U.S. Government  
[www.fiscal.treasury.gov/general-fund](http://www.fiscal.treasury.gov/general-fund)  
National Credit Union Administration  
[www.ncua.gov](http://www.ncua.gov)  
National Railroad Retirement Investment Trust  
[www.rrb.gov](http://www.rrb.gov)

Pension Benefit Guaranty Corporation  
[www.pbgc.gov](http://www.pbgc.gov)  
Railroad Retirement Board  
[www.rrb.gov](http://www.rrb.gov)  
Securities and Exchange Commission  
[www.sec.gov](http://www.sec.gov)  
Security Assistance Accounts  
[www.dsca.mil](http://www.dsca.mil)  
Tennessee Valley Authority  
[www.tva.com](http://www.tva.com)  
U.S. International Development Finance Corporation  
[www.dfc.gov](http://www.dfc.gov)  
U.S. Postal Service  
[www.usps.com](http://www.usps.com)

#### **One Hundred Twenty-nine Additional Consolidation Entities**

400 Years of African-American History Commission  
Access Board  
Adams Memorial Commission  
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\*  
Civil Rights Cold Case Records Review Board  
Commission for the Preservation of America's  
Heritage Abroad  
Commission of Fine Arts  
Commission on Civil Rights  
Commission on Combating Synthetic Opioid  
Trafficking\*  
Commission on International Religious Freedom  
Commission on Security and Cooperation in Europe  
Commission on the State of U.S. Olympics  
and Paralympics\*

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  
Congressional Office for International Leadership  
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	National Railroad Passenger Corporation, Office of the Inspector General
Federal Mine Safety and Health Review Commission	National Security Commission on Artificial Intelligence
Federal Permitting Improvement Steering Council	National Transportation Safety Board
Federal Trade Commission	Neighborhood Reinvestment Corporation
Government Accountability Office	Northern Border Regional Commission
Government Publishing Office	Nuclear Waste Technical Review Board
Great Lakes St. Lawrence Seaway Development Corporation	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 Judiciary	Public Defender Service for the DC
Library of Congress	Selective Service System
Marine Mammal Commission	Senate Commission on Art
Medicaid and Children's Health Insurance Program Payment and Access Commission	Smithsonian Institution**
Medicare Payment Advisory Commission	Southeast Crescent Regional Commission
Merit Systems Protection Board	Southwest Border Regional Commission
Military Compensation and Retirement Modernization Commission*	State Justice Institute
Millennium Challenge Corporation**	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
	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 2025 or have remaining fund balances pending final return to Treasury as of September 30, 2025.

\*\*These entities were reclassified from additional significant consolidation entities to additional consolidation entities according to the criteria used at the consolidated financial statement level.

## 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 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 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]