# Appendix A: Reporting Entity

This appendix lists the entities (consolidation or disclosure entities) included in the U.S. government’s Financial Report, as well as related parties. 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.

The federal government has relationships with organizations that meet the inclusion criteria in SFFAS No. 47, but are afforded a greater degree of autonomy than consolidation entities. These entities are referred to as disclosure entities. Disclosure 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 159 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 governmentwide 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 Transportation</td>
</tr>
<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
Millennium Challenge Corporation  www.mcc.gov
National Credit Union Administration  www.ncua.gov
National Railroad Retirement Investment Trust  www.rrb.gov

One Hundred Nineteen Additional Consolidation Entities
Access Board
Administrative Conference of the U.S.
Advisory Council on Historic Preservation
African Development Foundation
American Battle Monuments Commission
Appalachian Regional Commission
Architect of the Capitol
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 and 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 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 Trade Commission
Government Accountability Office
Government Publishing Office
Gulf Coast Ecosystem Restoration Council
Harry S. Truman Scholarship Foundation
House of Representatives
Indian Law and Order Commission*
Institute of Museum and Library Services
Intelligence Community Management Account
Inter-American Foundation
International Trade Commission
James Madison Memorial Fellowship Foundation
Japan-U.S. Friendship Commission
John C. Stennis Center for Public Service Training and Development
John F. Kennedy Center for the Performing Arts
Judiciary
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 and Stewart L. Udall 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 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 Building Reform Board
Public Defender Service
Recovery Act Accountability and Transparency Board*
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 Economic and Security Review Commission
U.S. Holocaust Memorial Museum
U.S. Institute of Peace
U.S. Interagency Council on the Homeless
U.S. Senate
U.S. Supreme Court
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 2018 or have remaining fund balances pending final return to Treasury as of September 30, 2018.


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 25—Disclosure Entities and Related Parties. The component entity of each disclosure entity is provided in the brackets below. 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. Refer to the financial reports of the component entities for more information on these disclosure entities and related parties.
Disclosure Entities
Amtrak (National Railroad Passenger Service Corp) [DOT]
Federal Home Loan Mortgage Corp (Freddie Mac) [Treasury]/[FHFA]
Federal National Mortgage Association (Fannie Mae) [Treasury]/[FHFA]
Federal Reserve System [Treasury]

There are additional disclosure entities within the government that can be found on the component entities financial statements.

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

There are additional related parties within the government that can be found on the component entities financial statements.