

## 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.

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 governmentwide 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](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.energy.gov](http://www.energy.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)

### Sixteen 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)

Millennium Challenge Corporation

[www.mcc.gov](http://www.mcc.gov)

National Credit Union Administration

[www.ncua.gov](http://www.ncua.gov)

National Railroad Retirement Investment Trust

[www.rrb.gov](http://www.rrb.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)

Overseas Private Investment Corporation

[www.opic.gov](http://www.opic.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)

Smithsonian Institution

[www.si.edu](http://www.si.edu)

Tennessee Valley Authority

[www.tva.gov](http://www.tva.gov)

U.S. Postal Service

[www.usps.com](http://www.usps.com)

### One Hundred Twenty-two 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

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 Trade Commission

Government Accountability Office	National Transportation Safety Board
Government Publishing Office	Neighborhood Reinvestment Corporation
Gulf Coast Ecosystem Restoration Council	Northern Border Regional Commission
Harry S. Truman Scholarship Foundation	Nuclear Waste Technical Review Board
House of Representatives	Occupational Safety and Health Review Commission
Indian Law and Order Commission*	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	Office of the Federal Coordination for Alaska Natural Gas Transportation Projects*
Japan-U.S. Friendship Commission	Open World Leadership Center
John C. Stennis Center for Public Service Training and Development	Patient Centered Outcomes Research Trust Fund
John F. Kennedy Center for the Performing Arts	Peace Corps
Judiciary	Presidio Trust
Library of Congress	Privacy and Civil Liberties Oversight Board
Marine Mammal Commission	Public Building Reform Board
Medicaid and Children's Health Insurance Program Payment and Access Commission	Public Defender Service for the DC
Medicare Payment Advisory Commission	Recovery Act Accountability and Transparency Board*
Merit Systems Protection Board	Selective Service System
Military Compensation and Retirement Modernization Commission*	Senate Commission on Art
Morris K. Udall and Stewart L. Udall Foundation	St. Lawrence Seaway Development Corporation
National Archives and Records Administration	State Justice Institute
National Capital Planning Commission	Surface Transportation Board
National Commission on Military Aviation Safety	Thrift Savings Fund
National Commission on Military, National and Public Service	U.S. Capitol Police
National Council on Disability	U.S. Capitol Preservation Commission
National Endowment for the Arts	U.S. China Economic and Security Review Commission
National Endowment for the Humanities	U.S. Holocaust Memorial Museum
National Gallery of Art	U.S. Institute of Peace
National Labor Relations Board	U.S. Interagency Council on Homelessness
National Mediation Board	U.S. Semiquincentennial Commission
National Railroad Passenger Corporation, Office of the Inspector General	U.S. Senate
National Security Commission on Artificial Intelligence	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 fiscal year 2019 or have remaining fund balances pending final return to Treasury as of September 30, 2019.

## 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 25—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 reports 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]

### Related Parties

Federal Home Loan Banks [FHFA]

International Monetary Fund and Multilateral Development Banks [Treasury]

Private Export Funding Corporation [EXIM]