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 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 165 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](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 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)
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/general-fund  
Millennium Challenge Corporation  
www.mcc.gov  
National Credit Union Administration  
www.ncua.gov  
National Railroad Retirement Investment Trust  
www.rrb.gov  
Pension Benefit Guaranty Corporation  
www.pbgc.gov  
Railroad Retirement Board  
www.rrb.gov  
Securities and Exchange Commission  
www.sec.gov  
Security Assistance Accounts  
www.dsc.mil  
Smithsonian Institution  
www.si.edu  
Tennessee Valley Authority  
www.tva.gov  
U.S. International Development Finance Corporation*  
www.dfc.gov  
U.S. Postal Service  
www.usps.com

One Hundred Twenty-five Additional Consolidation Entities

400 Years of African-American History Commission  
Access Board  
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  
Commission for the Preservation of America’s Heritage Abroad  
Commission on Civil Rights  
Commission on Combating Synthetic Opioid Trafficking  
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 Inspectors 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  
Federal Housing Finance Agency  
Federal Labor Relations Authority  
Federal Maritime Commission
Federal Mediation and Conciliation Service  
Federal Mine Safety and Health Review Commission  
Federal Permitting Improvement Steering Council  
Federal Trade Commission  
Government Accountability Office  
Government Publishing Office  
Gulf Coast Ecosystem Restoration Council  
Harry S. Truman Scholarship Foundation  
House of Representatives  
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 Aviation Safety  
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 Security Commission on Artificial Intelligence  
National Transportation Safety Board  
Neighborhood Reinvestment Corporation  
Northern Border Regional Commission  
Nuclear Waste Technical Review Board  
Occupational Safety and Health Review Commission  
Office of Congressional Workplace Rights  
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 Buildings Reform Board  
Public Defender Service for the DC  
Recovery Act Accountability and Transparency Board**  
Selective Service System  
Senate Commission on Art  
St. Lawrence Seaway Development Corporation  
State Justice Institute  
Surface Transportation Board  
Thrift Savings Fund  
U.S. Agency for Global Media  
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 Homelessness  
U.S. Semiquincentennial Commission  
U.S. Senate  
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 2020 or have remaining fund balances pending final return to Treasury as of September 30, 2020.

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 26—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]
Special Purpose Vehicles [Treasury]

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