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 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 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 164 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 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)

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

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

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

U.S. Agency for International Development  

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

One Hundred Twenty-four 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 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  
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  
Pension Benefit Guaranty Corporation  
Railroad Retirement Board  
Securities and Exchange Commission  
Security Assistance Accounts  
Smithsonian Institution  
Tennessee Valley Authority  
U.S. International Development Finance Corporation  
U.S. Postal Service
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  |  Open World Leadership Center
International Trade Commission  |  Patient Centered Outcomes Research Trust Fund
James Madison Memorial Fellowship Foundation |  Peace Corps
Japan-U.S. Friendship Commission  |  Presidio Trust
John C. Stennis Center for Public Service  |  Privacy and Civil Liberties Oversight Board
Training and Development  |  Public Buildings Reform Board
John F. Kennedy Center for the Performing Arts |  Public Defender Service for the DC
Judiciary  |  Selective Service System
Library of Congress  |  Senate Commission on Art
Marine Mammal Commission  |  Southeast Crescent Regional Commission
Medicaid and Children’s Health Insurance Program |  St. Lawrence Seaway Development Corporation
  |  State Justice Institute
Medicare Payment Access Commission |  Surface Transportation Board
Merit Systems Protection Board  |  Thrift Savings Fund
Military Compensation and Retirement Modernization Commission* |  U.S. Agency for Global Media
Morris K. Udall and Stewart L. Udall Foundation |  U.S. Capitol Police
National Archives and Records Administration |  U.S. Capitol Preservation Commission
National Capital Planning Commission |  U.S. China Economic and Security Review Commission
National Commission on Military Aviation Safety |  U.S. Holocaust Memorial Museum
National Commission on Military, National and Public Service |  U.S. Institute of Peace
National Council on Disability |  U.S. Interagency Council on Homelessness
National Endowment for the Arts  |  U.S. Semiquincentennial Commission
National Endowment for the Humanities |  U.S. Senate
National Gallery of Art  |  U.S. Trade and Development Agency
National Labor Relations Board |  Vietnam Education Foundation
National Mediation Board |  Western Hemisphere Drug Policy Commission
National Railroad Passenger Corporation, Office of the Inspector General |  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 2022 or have remaining fund balances pending final return to Treasury as of September 30, 2022.

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 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 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 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]
- Private Export Funding Corporation [EXIM]