

Appendix A: Reporting Entity

This appendix lists the organizations and agencies (entities) included in the U.S. Government's consolidated reporting entity for the *Financial Report*, as well as some entities not included in the reporting entity. Federal Accounting Standards Advisory Board's (FASAB) Statement of Federal Financial Accounting Concept (SFFAC) No. 2, *Entity and Display*, provides criteria for determining which entities are included in the reporting entity.

Under the first, conclusive criterion, any entity appearing in the "Federal Programs by Agency and Account" section of the federal budget is included in the consolidated reporting entity. Also, based on a consideration of the indicative criteria in the aggregate, certain entities not meeting the conclusive criteria are also included in the consolidated reporting entity, as the general purpose financial statements might be misleading or incomplete if the organization were not included therein. Indicative criteria are that an entity (1) exercises government sovereign power to carry out federal functions, (2) is owned by the federal government, particularly if the ownership is of the organization and not just the property, (3) is subject to the direct or continuing administrative control of the reporting entity, (4) carries out federal missions and objectives, (5) determines the outcome or disposition of matters affecting recipients of services that the federal government provides, and (6) has a fiduciary relationship with a reporting entity.

1. Entities included in the Reporting Entity for the Financial Report:

There are a total of 154 entities that met either the conclusive or indicative criteria, and as such are included in the *Financial Report*. The lists below describe three groups of entity types that comprise the reporting entity for the *Financial Report* and include entities from all three branches of government.

Twenty-Four Chief Financial Officer Act Agencies

Department of Agriculture

www.usda.gov

Department of Commerce

www.doc.gov

Department of Defense

www.defense.gov

Department of Education

www.ed.gov

Department of Energy

www.energy.gov

Department of Health and Human Services

www.hhs.gov

Department of Homeland Security

www.dhs.gov

Department of Housing and Urban Development

www.hud.gov

Department of the Interior

www.doi.gov

Department of Justice

www.usdoj.gov

Department of Labor

www.dol.gov

Department of State

www.state.gov

Department of Transportation

www.dot.gov

Department of the Treasury

www.treasury.gov

Department of Veterans Affairs

www.va.gov

Environmental Protection Agency

www.epa.gov

General Services Administration

www.gsa.gov

National Aeronautics and Space Administration

www.nasa.gov

National Science Foundation

www.nsf.gov

Office of Personnel Management

www.opm.gov

Small Business Administration

www.sba.gov

Social Security Administration

www.ssa.gov

U.S. Agency for International Development

www.usaid.gov

U.S. Nuclear Regulatory Commission

www.nrc.gov

Fifteen Additional Significant Entities

Defense Security Cooperation Agency
www.dsca.mil
 Export-Import Bank of the United States
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

Overseas Private Investment Corporation
www.opic.gov
 Pension Benefit Guaranty Corporation
www.pbgc.gov
 Railroad Retirement Board
www.rrb.gov
 Securities and Exchange Commission
www.sec.gov
 Smithsonian Institution
www.si.edu
 Tennessee Valley Authority
www.tva.gov
 U.S. Postal Service
www.usps.com

One Hundred Fifteen Additional Entities/Funds

Administrative Conference of the United States
 Advisory Council on Historic Preservation
 African Development Foundation
 American Battle Monuments Commission
 Appalachian Regional Commission
 Architect of the Capitol
 Architectural and Transportation Barriers Compliance Board
 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 Hazard Investigation Board
 Christopher Columbus Fellowship Foundation
 Commission for the Preservation of America's Heritage Abroad
 Commission of 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 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 Retirement Thrift Investment Board
 Federal Trade Commission
 Financial Crisis Inquiry Commission*
 Government Accountability Office
 Government Publishing Office
 Gulf Coast Ecosystem Restoration Council
 Harry S. Truman Scholarship Trust Fund

Indian Law and Order Commission*	Nuclear Waste Technical Review Board
Institute of Museum and Library Services	Occupational Safety and Health Review Commission
Intelligence Community Management Account	Office of Compliance
Interagency Council on the Homeless	Office of Government Ethics
Inter-American Foundation	Office of Navajo and Hopi Indian Relocation
International Trade Commission	Office of Nuclear Waste Negotiator*
James Madison Memorial Fellowship Foundation	Office of Special Counsel
Japan-United States Friendship Commission	Office of the Federal Coordination for Alaska Natural Gas Transportation Projects*
John C. Stennis Center	Open World Leadership Center
John F. Kennedy Center for the Performing Arts	Patient Centered Outcomes Research Trust Fund
Library of Congress	Peace Corps
Marine Mammal Commission	Presidio Trust
Medicaid and Children's Health Insurance Program Payment and Access Commission	Privacy and Civil Liberties Oversight Board
Medicare Payment Advisory Commission	Public Defender Service
Merit Systems Protection Board	Recovery Act Accountability and Transparency Board*
Military Compensation and Retirement Modernization Commission*	Ronald Reagan Centennial Commission*
Morris K. Udall Scholarship Foundation	Selective Service System
National Archives and Records Administration	Senate Preservation Fund
National Capital Planning Commission	St. Lawrence Seaway Development Corporation
National Council on Disability	State Justice Institute
National Endowment for the Arts	Surface Transportation Board
National Endowment for the Humanities	U.S. Capitol Police
National Gallery of Art	U.S. Capitol Preservation Commission
National Labor Relations Board	U.S. China Security Review Commission
National Mediation Board	U.S. Holocaust Memorial Museum
National Railroad Passenger Corporation, Office of the Inspector General	U.S. Institute of Peace
National Railroad Retirement Investment Trust	U.S. Tax Court
National Transportation Safety Board	U.S. Trade and Development Agency
Neighborhood Reinvestment Corporation	Vietnam Education Foundation
Northern Border Regional 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 2016 or have remaining fund balances pending final return to Treasury as of September 30, 2016.

Legislative and Judicial Branches

There are no legal or other requirements for the legislative or judicial branches to prepare consolidated audited financial statements or to provide accrual-based accounting data for inclusion in the governmentwide financial statements. However, a portion of legislative and judicial branch entities voluntarily prepare accrual-based financial statements (e.g., Government Accountability Office, Government Printing Office, and Library of Congress) and are included in the 154 entities listed above. The other entities of the legislative and judicial branch voluntarily provide accrual-based accounting data for inclusion in the governmentwide financial statements, except for the U.S. Senate which is included on a cash basis.

2. Entities not Included in the Reporting Entity of the Financial Report

The entities discussed below either do not meet the conclusive criteria or indicative criteria or were specifically excluded from the consolidated reporting entity in accordance with SFFAC No. 2. Information about the federal government's relationship with and investments in or liabilities to certain of these entities are disclosed in the notes to the financial statements.

Entities that Did not Meet the Conclusive or Indicative Criteria

The following entities are examples of entities with which the federal government has business relationships but did not meet the above mentioned conclusive or indicative criteria:

- Federal Home Loan Banks
- National Railroad Passenger Corporation (does business as Amtrak)
- Resolution Funding Corporation
- Student Loan Marketing Association
- The Financing Corporation
- Thrift Savings Plan

Entities Specifically Excluded From the Consolidated Reporting Entity

SFFAC 2 specifically excludes the Federal Reserve System—the Board of Governors of the Federal Reserve System and the Federal Reserve Banks. The Federal Reserve System could be considered as functioning consistent with the indicative criteria presented above since it establishes and monitors monetary policy. However, in the United States, the organization and functions pertaining to monetary policy are traditionally separated from and independent of the other central government organizations and functions in order to achieve more effective monetary and fiscal policies and economic results. Therefore, the Federal Reserve System is not considered part of the governmentwide reporting entity.

SFFAC 2 also excludes bailout entities. The Federal government may guarantee or pay debt for a privately owned entity whose failure could have an adverse impact on the nation's economy, commerce, national security, etc. As a condition of the bailout, the Federal government may obtain rights similar to the authorities associated with the indicative criteria presented above. However, the existence of these rights does not make the bailed out entity part of the governmentwide reporting entity.

Examples of bailout entities are:

- Federal Home Loan Mortgage Corporation (Freddie Mac)
- Federal National Mortgage Association (Fannie Mae)