

## Appendix: Significant Government Entities Included and Excluded from the Financial Statements

This appendix provides the reader a clear understanding of which organizations and agencies are encompassed in the reporting entity for this publication. The reporting entity is a specifically defined group of agencies, principally cabinet departments and other agencies of the executive branch, as stated in the law and accounting guidance.

The determination as to which organizations and agencies will be included in the reporting entity is governed by Federal laws and is also based on guidance issued by the Federal Accounting Standards Advisory Board in their Statement of Federal Financial Accounting Concept (SFFAC) No. 2, Entity and Display, which provides criteria for determining what should be included in the reporting entity for a consolidated Governmentwide report. The Board is now considering more specific guidance on the reporting entity for this report.

There are a total of 148 organizations and agencies included in the Financial Report of the United States Government. The lists below describe three groups of entity types that comprise the reporting entity for the Financial Report.

### Significant Entities Included in these Statements:

#### Twenty-Four CFO Act Agencies Required to Submit Data

|   |   |
|---|---|
| Department of Agriculture<br><a href="http://www.usda.gov">www.usda.gov</a>                 | Department of Transportation<br><a href="http://www.dot.gov">www.dot.gov</a>                    |
| Department of Commerce<br><a href="http://www.doc.gov">www.doc.gov</a>                      | Department of the Treasury<br><a href="http://www.ustreas.gov">www.ustreas.gov</a>              |
| Department of Defense<br><a href="http://www.defenselink.mil">www.defenselink.mil</a>       | Department of Veterans Affairs<br><a href="http://www.va.gov">www.va.gov</a>                    |
| Department of Education<br><a href="http://www.ed.gov">www.ed.gov</a>                       | Environmental Protection Agency<br><a href="http://www.epa.gov">www.epa.gov</a>                 |
| Department of Energy<br><a href="http://www.doe.gov">www.doe.gov</a>                        | General Services Administration<br><a href="http://www.gsa.gov">www.gsa.gov</a>                 |
| Department of Health and Human Services<br><a href="http://www.hhs.gov">www.hhs.gov</a>     | National Aeronautics and Space Administration<br><a href="http://www.nasa.gov">www.nasa.gov</a> |
| Department of Homeland Security<br><a href="http://www.dhs.gov">www.dhs.gov</a>             | National Science Foundation<br><a href="http://www.nsf.gov">www.nsf.gov</a>                     |
| Department of Housing and Urban Development<br><a href="http://www.hud.gov">www.hud.gov</a> | Office of Personnel Management<br><a href="http://www.opm.gov">www.opm.gov</a>                  |
| Department of the Interior<br><a href="http://www.doi.gov">www.doi.gov</a>                  | Small Business Administration<br><a href="http://www.sba.gov">www.sba.gov</a>                   |
| Department of Justice<br><a href="http://www.usdoj.gov">www.usdoj.gov</a>                   | Social Security Administration<br><a href="http://www.ssa.gov">www.ssa.gov</a>                  |
| Department of Labor<br><a href="http://www.dol.gov">www.dol.gov</a>                         | U.S. Agency for International Development<br><a href="http://www.usaid.gov">www.usaid.gov</a>   |
| Department of State<br><a href="http://www.state.gov">www.state.gov</a>                     | U.S. Nuclear Regulatory Commission<br><a href="http://www.nrc.gov">www.nrc.gov</a>              |

### Eleven Additional Significant Entities Required to Submit Data

|   |   |
|---|---|
| Export-Import Bank of the United States<br>www.exim.gov   | Railroad Retirement Board<br>www.rrb.gov          |
| Farm Credit System Insurance Corporation<br>www.fcsic.gov | Securities and Exchange Commission<br>www.sec.gov |
| Federal Communications Commission<br>www.fcc.gov          | Smithsonian Institution<br>www.si.edu             |
| Federal Deposit Insurance Corporation<br>www.fdic.gov     | Tennessee Valley Authority<br>www.tva.gov         |
| National Credit Union Administration<br>www.ncua.gov      | U.S. Postal Service<br>www.usps.gov               |
| Pension Benefit Guaranty Corporation<br>www.pbgc.gov      |   |

### Other Entities Included in these Statements:

#### One Hundred Thirteen Additional Entities Included in these Statements

|   |  |
|---|--|
| Abraham Lincoln Bicentennial Commission   | Commodity Futures Trading Commission   |
| Advisory Council on Historic Preservation   | Community Management Staff   |
| African Development Foundation  | Congressional Budget Office  |
| American Battle Monuments Commission  | Congressional-Executive Commission on the People's<br>Republic of China      |
| America's Education Goals Panel   | Consumer Product Safety Commission   |
| Antitrust Modernization Commission  | Corporation for National & Community Service                                 |
| Appalachian Regional Commission   | Court of Appeals for Veterans Claims   |
| Appalachian Regional Development Fund   | Court Services and Offender Supervision Agency<br>for DC                     |
| Architect of the Capitol  | DC Courts  |
| Architectural and Transportation Barriers Compliance<br>Board   | DC Courts–Defender Services  |
| Armed Forces Retirement Home  | Defense Nuclear Facilities Safety Board                                      |
| Barry Goldwater Scholarship and Excellence in<br>Education Foundation                                     | Delta Regional Authority   |
| Botanic Garden  | Denali Commission  |
| Broadcasting Board of Governors   | Dwight D. Eisenhower Memorial Commission                                     |
| Central Intelligence Agency   | Eisenhower Exchange Fellowship Program                                       |
| Chemical Safety Hazard Investigation Board  | Election Assistance Commission   |
| Christopher Columbus Fellowship Foundation  | Environmental Dispute Resolution Fund  |
| Commission for the Preservation of America's<br>Heritage Abroad   | Equal Employment Opportunity Commission                                      |
| Commission of Fine Arts   | Executive Office of the President  |
| Commission on Affordable Housing and Health<br>Facility Needs for Seniors in the 21 <sup>st</sup> Century | Farm Credit Administration   |
| Commission on Civil Rights  | Federal Election Commission  |
| Commission on International Religious Freedom   | Federal Financial Institutions Examination Council<br>Appraisal Subcommittee |
| Commission on Ocean Policy  | Federal Housing Finance Board  |
| Commission on Online Child Protection   | Federal Labor Relations Authority  |
| Commission on Review of Overseas Military Facility<br>Structure–United States                             | Federal Maritime Commission  |
| Commission on Security & Cooperation–Europe   | Federal Mediation and Conciliation Service                                   |
| Committee for Purchase from People who are Blind<br>or Severely Disabled                                  | Federal Mine Safety and Health Review Commission                             |
|   | Federal Trade Commission   |
|   | Government Accountability Office   |
|   | Government Printing Office   |

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| Harry S. Truman Scholarship Trust Fund                             | National Transportation Safety Board   |
| Institute of Museum Services                                       | National Veterans Business Development Corporation                                   |
| Interagency Council on the Homeless                                | Neighborhood Reinvestment Corporation  |
| Inter-American Foundation  | Nuclear Waste Technical Review Board   |
| International Trade Commission                                     | Occupational Safety & Health Review Commission                                       |
| James Madison Memorial Fellowship Foundation                       | Office of Compliance   |
| Japan-United States Friendship Commission                          | Office of Government Ethics  |
| John C. Stennis Center   | Office of Navajo & Hopi Indian Relocation  |
| John F. Kennedy Center for the Performing Arts                     | Office of Special Counsel  |
| Judiciary Office Building Development                              | Office of the Federal Coordination for Alaska Natural<br>Gas Transportation Projects |
| Library of Congress  | Open World Leadership Center Funds   |
| Marine Mammal Commission   | Overseas Private Investment Corporation  |
| Medicare Payment Advisory Commission                               | Panama Canal Commission  |
| Merit Systems Protection Board                                     | Peace Corps  |
| Military Sales Program   | Presidio Trust   |
| Millennium Challenge Corporation                                   | Public Defender Service  |
| 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 Commission on Libraries and Information<br>Science        | State Justice Institute  |
| National Commission on Terrorist Attacks upon<br>the United States | U.S. Capital Preservation Commission   |
| National Council on Disability                                     | U.S. China Security Review Commission  |
| National Endowment for the Arts                                    | U.S. Holocaust Memorial Museum   |
| National Endowment for the Humanities                              | U.S. Institute of Peace  |
| National Gallery of Art  | U.S. Trade and Development Agency  |
| National Labor Relations Board                                     | Vietnam Education Foundation   |
| National Mediation Board   | White House Commission on the National Moment of<br>Remembrance                      |
| National Railroad Retirement Investment Trust                      | Woodrow Wilson International Center for Scholars                                     |

### Legislative and Judicial Branches

There are no legal or other requirements for the legislative branch or judicial branch to prepare audited financial statements or to provide accrual-based accounting data for inclusion in the Governmentwide financial statements. Therefore, these consolidated statements do not include accrual-based accounting data for the U.S. Courts or the Congress. Some Congressional agencies voluntarily prepare and submit such information (examples: Government Accountability Office, Government Printing Office, and Library of Congress). The President's Budget includes cash-based, outlay data for the legislative and judicial branches and, to a limited extent, this outlay data is also a part of the information contained in this report.

**Entities Excluded from these Statements are:**

These specific entities are not considered part of the Governmentwide reporting entity based on the individual assessment of the entities with respect to the indicative criteria stated in SFFAC No. 2, Entity and Display:

Army and Air Force Exchange Service  
Board of Governors of the Federal Reserve System  
(Including the Federal Reserve Banks)  
Federal Home Loan Banks  
Federal Retirement Thrift Investment Board  
(Including the Thrift Savings Fund)  
Federal National Mortgage Association (Fannie Mae)

Financing Corporation  
Federal Home Loan Mortgage Corporation  
(Freddie Mac)  
Marine Corps Exchange  
Navy Exchange Service Command  
Resolution Funding Corporation  
Student Loan Marketing Association (SLMA or Sallie  
Mae)