

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

Eleven Additional Significant Entities Required to Submit Data

Export-Import Bank of the United States www.exim.gov	Railroad Retirement Board www.rrb.gov
Farm Credit System Insurance Corporation www.fcsic.gov	Securities and Exchange Commission www.sec.gov
Federal Communications Commission www.fcc.gov	Smithsonian Institution www.si.edu
Federal Deposit Insurance Corporation www.fdic.gov	Tennessee Valley Authority www.tva.gov
National Credit Union Administration www.ncua.gov	U.S. Postal Service www.usps.gov
Pension Benefit Guaranty Corporation 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 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 for DC
Architect of the Capitol	DC Courts
Architectural and Transportation Barriers Compliance Board	DC Courts–Defender Services
Armed Forces Retirement Home	Defense Nuclear Facilities Safety Board
Barry Goldwater Scholarship and Excellence in 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 Heritage Abroad	Equal Employment Opportunity Commission
Commission of Fine Arts	Executive Office of the President
Commission on Affordable Housing and Health Facility Needs for Seniors in the 21 st Century	Farm Credit Administration
Commission on Civil Rights	Federal Election Commission
Commission on International Religious Freedom	Federal Financial Institutions Examination Council 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 Structure–United States	Federal Maritime Commission
Commission on Security & Cooperation–Europe	Federal Mediation and Conciliation Service
Committee for Purchase from People who are Blind or Severely Disabled	Federal Mine Safety and Health Review Commission
	Federal Trade Commission
	Government Accountability Office
	Government Printing Office

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 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 Science	State Justice Institute
National Commission on Terrorist Attacks upon 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 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)