

## Appendix: Significant Government Entities

This appendix lists the organizations and agencies 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 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 147 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*.

### Twenty-Four Chief Financial Officer Act Agencies

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

### Eleven Additional Significant Entities

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

National Credit Union Administration  
www.ncua.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.gov

### One Hundred Twelve Additional Entities

Abraham Lincoln Bicentennial Commission  
Advisory Council on Historic Preservation  
African Development Fund  
American Battle Monuments Commission  
America's Education Goals Panel  
Antitrust Modernization Commission  
Appalachian Regional Commission  
Appalachian Regional Development Fund  
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  
Central Intelligence Agency  
Chemical Safety Hazard Investigation Board  
Christopher Columbus Fellowship Foundation  
Commission for the Preservation of America's Heritage Abroad  
Commission of Fine Arts  
Commission on Affordable Housing and Health Facility Needs for Seniors in the 21<sup>st</sup> Century  
Commission on Civil Rights  
Commission on International Religious Freedom  
Commission on Ocean Policy  
Commission on Online Child Protection  
Commission on Review of Overseas Military Facility Structure United States  
Commission on Security and Cooperation–Europe  
Commission on Weapons of Mass Destruction  
Committee for Purchase from People who are Blind or Severely Disabled  
Commodity Futures Trading Commission  
Community Management Staff  
Congressional Budget Office  
Congressional-Executive Commission on the People's Republic of China

Consumer Product Safety Commission  
Corporation for National and Community Service  
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  
Eisenhower Exchange Fellowship Program  
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 Housing Finance Board  
Federal Labor Relations Authority  
Federal Maritime Commission  
Federal Mediation and Conciliation Service  
Federal Mine Safety and Health Review Commission  
Federal Trade Commission  
Government Accountability Office  
Government Printing Office  
Harry S. Truman Scholarship Trust Fund  
Institute of Museum Services  
Interagency Council on the Homeless  
Inter-American Foundation  
International Trade Commission  
James Madison Memorial Fellowship Foundation  
Japan-United States Friendship Commission  
John C. Stennis Center  
John F. Kennedy Center for the Performing Arts

Library of Congress	Office of Government Ethics
Marine Mammal Commission	Office of Navajo and Hopi Indian Relocation
Medicare Payment Advisory Commission	Office of Special Counsel
Merit Systems Protection Board	Office of the Federal Coordination for Alaska Natural Gas Transportation Projects
Military Sales Program	Open World Leadership Center Funds
Millennium Challenge Corporation	Overseas Private Investment Corporation
Morris K. Udall Scholarship Foundation	Panama Canal Commission
National Archives and Records Administration	Peace Corps
National Capital Planning Commission	Presidio Trust
National Commission on Libraries and Information Science	Public Defender Service
National Commission on Terrorist Attacks upon the United States	Selective Service System
National Council on Disability	Senate Preservation Fund
National Endowment for the Arts	St. Lawrence Seaway Development Corporation
National Endowment for the Humanities	State Justice Institute
National Gallery of Art	U.S. Capital Preservation Commission
National Labor Relations Board	U.S. China Security Review Commission
National Mediation Board	U.S. Holocaust Memorial Museum
National Railroad Retirement Investment Trust	U.S. Institute of Peace
National Veterans Business Development Corporation	U.S. Trade and Development Agency
Neighborhood Reinvestment Corporation	Vietnam Education Foundation
Nuclear Waste Technical Review Board	White House Commission on the National Moment of Remembrance
Occupational Safety and Health Review Commission	Woodrow Wilson International Center for Scholars
Office of Compliance	

### Legislative and Judicial Branches

There are no legal or other requirements for the legislative 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 such entities as the U.S. Courts or the Congress. Some legislative branch entities voluntarily prepare and submit such information (e.g., 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

The following entities are not part of the Governmentwide reporting entity based on an assessment of these entities in accordance with the indicative criteria stated in SFFAC No. 2, Entity and Display. However, this list is not all inclusive of all entities excluded from these statements.

Board of Governors of the Federal Reserve System (Including the Federal Reserve Banks)	Federal Retirement Thrift Investment Board (Including the Thrift Savings Fund)
Federal Home Loan Banks	Financing Corporation
Federal Home Loan Mortgage Corporation (Freddie Mac)	Resolution Funding Corporation
Federal National Mortgage Association (Fannie Mae)	Student Loan Marketing Association (SLMA or Sallie Mae)

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