

Appendix A: Significant Government Entities

This appendix lists the organizations and agencies encompassed in the reporting entity for this publication as well as some organizations excluded from the reporting entity. 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 142 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* and include entities from all three branches of Government.

Twenty-Four Chief Financial Officer Act Agencies

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

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 Seven Additional Entities

Abraham Lincoln Bicentennial Commission
Advisory Council on Historic Preservation
African Development Foundation
American Battle Monuments 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 21st Century

Commission on Civil Rights

Commission on International Religious Freedom

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

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 and Library 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

Marine Mammal Commission

Medicare Payment Advisory Commission

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

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.

American International Group (AIG)	Thrift Savings Fund
Board of Governors of the Federal Reserve System (Including the Federal Reserve Banks)	Financing Corporation
Citigroup	GMAC Financial Services
Federal Home Loan Banks	Public-Private Investment Funds (PPIF)
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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