

## Appendix A: Reporting Entity

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 (the 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 150 organizations and agencies included in the *Financial Report of the United States Government*. The lists below describe three groups of entity/fund 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 <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.treasury.gov">www.treasury.gov</a>
Department of Defense <a href="http://www.defense.gov">www.defense.gov</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 Fifteen Additional Entities/Funds

Abraham Lincoln Bicentennial Commission\*

Administrative Conference of the United States

Advisory Council on Historic Preservation

African Development Foundation

American Battle Monuments Commission

Antitrust Modernization 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 Fine Arts

Commission on Civil Rights

Commission on International Religious Freedom

Commission on Security and Cooperation in Europe

Commission on Weapons of Mass Destruction\*

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 Inspectors 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

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 Labor Relations Authority

Federal Maritime Commission

Federal Mediation and Conciliation Service

Federal Mine Safety and Health Review Commission

Federal Trade Commission

Financial Crisis Inquiry Commission\*

Foreign Military Sales Program

Government Accountability Office

Government Printing Office

Harry S. Truman Scholarship Trust Fund

Indian Law and Order Commission

Institute of American Indian and Alaska Native Culture and Arts Development

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	Office of Navajo and Hopi Indian Relocation
John F. Kennedy Center for the Performing Arts	Office of Special Counsel
Library of Congress	Office of the Director of National Intelligence
Marine Mammal Commission	Office of the Federal Coordination for Alaska Natural Gas Transportation Projects
Medicaid and Children's Health Insurance Program Payment and Access Commission	Office of the Nuclear Waste Negotiator*
Medicare Payment Advisory Commission	Open World Leadership Center
Merit Systems Protection Board	Overseas Private Investment Corporation
Millennium Challenge Corporation	Patient Centered Outcomes Research Trust Fund
Morris K. Udall Scholarship Foundation	Peace Corps
National Archives and Records Administration	Presidio Trust
National Capital Planning Commission	Public Defender Service
National Commission on Libraries and Information Science*	Ronald Reagan Centennial Commission
National Council on Disability	Recovery Act Accountability and Transparency Board
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
Neighborhood Reinvestment Corporation	U.S. Institute of Peace
Northern Border Regional Commission	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
Office of Government Ethics	

\*These entities are no longer active and have either returned all remaining fund balances to Treasury during fiscal year 2012 or have remaining fund balances pending final return to Treasury as of September 30, 2012.

### 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. 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)	The Financing Corporation
Citigroup	GMAC Financial (Ally Financial)
Federal Home Loan Banks	National Railroad Passenger Corporation (does business as Amtrak)
Federal Home Loan Mortgage Corporation (Freddie Mac)	Public-Private Investment Funds
Federal National Mortgage Association (Fannie Mae)	Resolution Funding Corporation
	Student Loan Marketing Association

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