

## Appendix 1b

### Determination of a Consolidation Entity, a Disclosure Entity, or a Related Party for the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

For fiscal year (FY) 2026, federal entities should continue to report information based on the Statement of Federal Financial Accounting Standards (SFFAS) 47, *Reporting Entity* determinations, except federal entities reporting under FASB standards. Treasury and OMB will continue to address determination discrepancies. This information is used to support Appendix A: Reporting Entity of the Financial Report of the United States Government (Financial Report) for FY 2026. Appendix A lists the organizations and federal entities included in the consolidated reporting entity of the U.S. Government for the Financial Report, as well as some federal entities not included in the reporting entity, such as related parties.

A federal entity that has been determined to be consolidated will provide financial information in GTAS unless other means are determined for financial reporting. This data will flow to the face of the government-wide statements presented in the Financial Report. Federal entities that have been determined to be a disclosure or related party will continue to report Treasury Accounting Symbols (TAS), if applicable, but when utilizing the disclosure or related party TAS, transactions must be processed as non-federal (N). This information is reported by the consolidation entities and is not a direct report by the disclosure or related party. **Therefore, if the federal entity has a relationship with a disclosure entity included in the government-wide financial statements or related party, make sure to report the federal or non-federal designation as non-federal. OMB Circular No. A-136 component entities should include information in a discrete Note disclosure to facilitate Fiscal Service analysis.** The reporting entities are listed below in order of Financial Reporting Entity name.

#### Consolidation Entities

- Consolidation Entity**—is an organization that should be consolidated in the financial statements based on the assessment as a whole of the degree to which the entity “(a) is financed through taxes and other non-exchange revenues (b) is governed by the Congress and/or the President (c) that it imposes or may impose risks and rewards to the federal government and (d) provides goods and services on a non-market basis.” It would also include organizations that are included in the President’s Budget and/or would result in misleading or incomplete financial statements if excluded. [see SFFAS 47, pars. 38-42]

FR Entity	Agency Identifier	FR Entity Name	Reporting Agency
9587	247	400 Years of African-American History Commission	400 Years of African-American History Commission
9503	310	Access Board	Access Board
9590	225	Adams Memorial Commission	Adams Memorial Commission
9569	302	Administrative Conference of the United States	Administrative Conference of the United States
9502	306	Advisory Council on Historic Preservation	Advisory Council on Historic Preservation
9536	166	African Development Foundation	African Development Foundation
7200	072	Agency for International Development	Agency for International Development
9588	545	Alyce Spotted Bear and Walter Soboleff Commission on Native Children	Alyce Spotted Bear and Walter Soboleff Commission on Native Children
7400	074	American Battle Monuments Commission	American Battle Monuments Commission
4600	309	Appalachian Regional Commission	Appalachian Regional Commission
0100	001	Architect of the Capitol	Architect of the Capitol
	009		Botanic Garden
8400	084	Armed Forces Retirement Home	Armed Forces Retirement Home
9504	313	Barry Goldwater Scholarship and Excellence in Education Foundation	Barry Goldwater Scholarship and Excellence in Education Foundation

**Appendix 1b**

<b>FR Entity</b>	<b>Agency Identifier</b>	<b>FR Entity Name</b>	<b>Reporting Agency</b>
9571	581	Bureau of Consumer Financial Protection	Bureau of Consumer Financial Protection
0200	002	Capitol Police	Capitol Police
9548	510	Chemical Safety and Hazard Investigation Board	Chemical Safety and Hazard Investigation Board
**7601	**465	**Christopher Columbus Fellowship Foundation	**Christopher Columbus Fellowship Foundation
4850	130	Civil Rights Cold Case Records Review Board	Civil Rights Cold Case Records Review Board
9506	321	Commission for the Preservation of America's Heritage Abroad	Commission for the Preservation of America's Heritage Abroad
9507	323	Commission of Fine Arts	Commission of Fine Arts
9508	326	Commission on Civil Rights	Commission on Civil Rights
**4847	**256	**Commission on Combatting Synthetic Opioid Trafficking	**Commission on Combatting Synthetic Opioid Trafficking
4851	133	Commission on the Future of the Navy	Commission on the Future of the Navy
4852	134	Commission on the National Defense Strategy	Commission on the National Defense Strategy
0902	009	Commission on Security and Cooperation in Europe	Commission on Security and Cooperation in Europe
**4849	**546	**Commission on the State of U.S. Olympics and Paralympics	**Commission on the State of U.S. Olympics and Paralympics
9511	338	Committee for Purchase from People Who Are Blind or Severely Disabled	Committee for Purchase from People Who Are Blind or Severely Disabled
9512	339	Commodity Futures Trading Commission	Commodity Futures Trading Commission
0000	000	Congress (House and Senate)	Congress (House and Senate)
0800	008	Congressional Budget Office	Congressional Budget Office
9558	272	Congressional-Executive Commission on the People's Republic of China	Congressional-Executive Commission on the People's Republic of China
0908	009	Congressional Office for International Leadership	Congressional Office for International Leadership
6100	061	Consumer Product Safety Commission	Consumer Product Safety Commission
9515	485	Corporation for National and Community Service	Corporation for National and Community Service
9567	542	Council of the Inspectors General on Integrity and Efficiency	Council of the Inspectors General on Integrity and Efficiency
9553	511	Court Services and Offender Supervision Agency for the District of Columbia	Court Services and Offender Supervision Agency for the District of Columbia
9551	349	DC Courts – Defender Services	DC Courts – Defender Services
9516	347	Defense Nuclear Facilities Safety Board	Defense Nuclear Facilities Safety Board
9559	517	Delta Regional Authority	Delta Regional Authority
9555	513	Denali Commission	Denali Commission
1200	012	Department of Agriculture	Department of Agriculture
1300	013	Department of Commerce	Department of Commerce

**Appendix 1b**

FR Entity	Agency Identifier	FR Entity Name	Reporting Agency
DE00	017, 021, 057, 096, 097	Department of Defense	Department of Defense – Air Force <b>(057)</b>
			Department of Defense – Army <b>(021)</b>
			Department of Defense – Navy/Marines <b>(017)</b>
			Office of the Secretary of Defense-Defense Agencies <b>(097)</b>
			Corps of Engineers – Civil Works <b>(096)</b>
9100	091	Department of Education	Department of Education
			Institute of Education Sciences
8900	089	Department of Energy	Bonneville Power Administration
			Department of Energy
			Federal Energy Regulatory Commission (FERC)
			Southeastern Power Administration
			Southwestern Power Administration
			Western Area Power Administration
			Ames Laboratory
			Argonne National Laboratory
			Brookhaven National Laboratory
			Fermi National Accelerator Laboratory
			Idaho National Laboratory
			Lawrence Berkeley National Laboratory
			Lawrence Livermore National Laboratory
			Los Alamos National Laboratory
			National Renewable Energy Laboratory
			Oak Ridge National Laboratory
			Pacific Northwest National Laboratory
			Princeton Plasma Physics Laboratory
Sandia National Laboratory			
Savannah River National Laboratory			
SLAC National Accelerator Laboratory			
Thomas Jefferson National Accelerator Facility			
7500	075	Department of Health and Human Services	Department of Health and Human Services
7000	070	Department of Homeland Security	Department of Homeland Security
			Homeland Security Operational Analysis Center
			Homeland Security Systems Engineering and Development Institute
			National Biodefense Analysis and Countermeasures Center
8600	086	Department of Housing and Urban Development	Department of Housing and Urban Development
			Federal Housing Administration
			Government National Mortgage Association
1500	015	Department of Justice	Department of Justice
1601	016	Department of Labor	Department of Labor

**Appendix 1b**

FR Entity	Agency Identifier	FR Entity Name	Reporting Agency
1900	019	Department of State	Department of State
			International Center
			International Boundary and Water Commission
			International Joint Commission (part of American Sections, International Commission)
			International Boundary Commission (part of American Sections, International Commission)
1400	014	Department of the Interior	Department of the Interior
2000	020	Department of the Treasury	Department of the Treasury
			Federal Financing Bank
6900	069	Department of Transportation	Department of Transportation
3600	036	Department of Veterans Affairs	Department of Veterans Affairs
9552	349	District of Columbia Courts	District of Columbia Courts
**4833	**283	**Dwight D. Eisenhower Memorial Commission	**Dwight D. Eisenhower Memorial Commission
9564	525	Election Assistance Commission	Election Assistance Commission
9549	487	Environmental Dispute Resolution Fund	Environmental Dispute Resolution Fund
6800	068	Environmental Protection Agency	Environmental Protection Agency
4500	045	Equal Employment Opportunity Commission	Equal Employment Opportunity Commission
1100	011	Executive Office of the President	Executive Office of the President
			Federal Drug Control Programs Federal Fund
8300	083	Export-Import Bank of the United States	Export-Import Bank of the United States
7801	352	Farm Credit Administration	Farm Credit Administration
7802	352	Farm Credit System Insurance Corporation	Farm Credit System Insurance Fund
2700	027	Federal Communications Commission	Federal Communications Commission
			Universal Service Fund (USF)
			Telecommunications Relay Service Fund (TRS)
5100	051	Federal Deposit Insurance Corporation	Federal Deposit Insurance Corporation
			Federal Deposit Insurance Fund and FSLIC Resolution Fund
			Office of Inspector General, Federal Deposit Insurance Corporation
			Orderly Liquidation Fund
9518	360	Federal Election Commission	Federal Election Commission
9543	362	Federal Financial Institution Examination Council	Federal Financial Institution Examination Council
			Federal Financial Institution Examination Council Appraisal Subcommittee
9566	537	Federal Housing Finance Agency	Federal Housing Finance Agency
9573	537	Federal Housing Finance Agency-Office of the Inspector General	Federal Housing Finance Agency-Office of the Inspector General
5400	054	Federal Labor Relations Authority	Federal Labor Relations Authority
6500	065	Federal Maritime Commission	Federal Maritime Commission

**Appendix 1b**

<b>FR Entity</b>	<b>Agency Identifier</b>	<b>FR Entity Name</b>	<b>Reporting Agency</b>
9300	093	Federal Mediation and Conciliation Service	Federal Mediation and Conciliation Service
9520	368	Federal Mine Safety and Health Review Commission	Federal Mine Safety and Health Review Commission
9586	473	Federal Permitting Improvement Steering Council	Federal Permitting Improvement Steering Council
2900	029	Federal Trade Commission	Federal Trade Commission
9900	099	General Fund of the U.S. Government	General Fund of the U.S. Government
4700	047	General Services Administration	General Services Administration
0500	005	Government Accountability Office	Government Accountability Office
0400	004	Government Publishing Office	Government Publishing Office
6903	069	Great Lakes Saint Lawrence Seaway Development Corporation	Great Lakes Saint Lawrence Seaway Development Corporation
9577	471	Gulf Coast Ecosystem Restoration Council	Gulf Coast Ecosystem Restoration Council
9521	372	Harry S. Truman Scholarship Foundation	Harry S. Truman Scholarship Foundation
			Harry S. Truman Scholarship Trust Fund
9591	548	House Democracy Partnership	House Democracy Partnership
5903	474	Institute of Museum and Library Services	Institute of Museum and Library Services
9537	164	Inter-American Foundation	Inter-American Foundation
3400	034	International Trade Commission	International Trade Commission
9522	381	James Madison Memorial Fellowship Foundation	James Madison Memorial Fellowship Foundation
3301	033	John F. Kennedy Center for Performing Arts	The John F. Kennedy Center for Performing Arts
0904	009	John C. Stennis Center for Public Service Training and Development	John C. Stennis Center for Public Service Training and Development
0300	003	Library of Congress	Library of Congress
9524	387	Marine Mammal Commission	Marine Mammal Commission
0915	009	Medicaid and CHIP Payment and Access Commission	Medicaid and CHIP Payment and Access Commission
4823	235	Medicare Payment Advisory Commission	Medicare Payment Advisory Commission
4100	389	Merit Systems Protection Board	Merit Systems Protection Board
**4844	**479	**Military Compensation and Retirement Modernization Commission	**Military Compensation and Retirement Modernization Commission
9563	524	Millennium Challenge Corporation	Millennium Challenge Corporation

**Appendix 1b**

<b>FR Entity</b>	<b>Agency Identifier</b>	<b>FR Entity Name</b>	<b>Reporting Agency</b>
9542	487	Morris K. Udall and Stewart L. Udall Foundation	Morris K. Udall and Stewart L. Udall Foundation
8000	080	National Aeronautics and Space Administration	National Aeronautics and Space Administration
8800	088	National Archives and Records Administration	National Archives and Records Administration
*	*	National Association of Registered Agents and Brokers	National Association of Registered Agents and Brokers
9527	394	National Capital Planning Commission	National Capital Planning Commission
**9585	**246	**National Commission on Military Aviation Safety	**National Commission on Military Aviation Safety
**9580	**236	**National Commission on Military, National, and Public Service	**National Commission on Military, National, and Public Service
9530	413	National Council on Disability	National Council on Disability
2500	025	National Credit Union Administration	National Credit Union Administration Operating Fund
			The National Credit Union Share Insurance Fund
			The National Credit Union Administration Central Liquidity Facility
			National Credit Union Community Development Revolving Loan Fund
5901	417	National Endowment for the Arts	National Endowment for the Arts
5902	418	National Endowment for the Humanities	National Endowment for the Humanities
3302	033	National Gallery of Art	National Gallery of Art
6300	420	National Labor Relations Board	National Labor Relations Board
9531	421	National Mediation Board	National Mediation Board
*	*	National Oilheat Research Alliance	National Oilheat Research Alliance
4841	575	National Railroad Passenger Corporation-Office of Inspector General	National Railroad Passenger Corporation-Office of Inspector General
6002	060	National Railroad Retirement Investment Trust	National Railroad Retirement Investment Trust
4900	049	National Science Foundation	National Science Foundation
9583	245	National Security Commission on Artificial Intelligence	National Security Commission on Artificial Intelligence
9532	424	National Transportation Safety Board	National Transportation Safety Board
9560	428	Neighborhood Reinvestment Corporation	Neighborhood Reinvestment Corporation
9570	573	Northern Border Regional Commission	Northern Border Regional Commission
3100	031	Nuclear Regulatory Commission	Nuclear Regulatory Commission
4811	431	Nuclear Waste Technical Review Board	Nuclear Waste Technical Review Board

**Appendix 1b**

<b>FR Entity</b>	<b>Agency Identifier</b>	<b>FR Entity Name</b>	<b>Reporting Agency</b>
9533	432	Occupational Safety and Health Review Commission	Occupational Safety and Health Review Commission
0907	009	Office of Congressional Workplace Rights	Office of Congressional Workplace Rights
9534	434	Office of Government Ethics	Office of Government Ethics
4812	435	Office of Navajo and Hopi Indian Relocation	Office of Navajo and Hopi Indian Relocation
**4813	**437	**Office of Nuclear Waste Negotiator	**Office of Nuclear Waste Negotiator
2400	024	Office of Personnel Management	Office of Personnel Management
6200	062	Office of Special Counsel	Office of Special Counsel
9572	579	Patient-Centered Outcomes Research Trust Fund	Patient-Centered Outcomes Research Trust Fund
*	*	Payment to Puerto Rico Oversight Board	Payment to Puerto Rico Oversight Board
1125	011	Peace Corps	Peace Corps
1602	016	Pension Benefit Guaranty Corporation	Pension Benefit Guaranty Corporation
1800	018	Postal Service	Postal Service
9550	512	Presidio Trust	Presidio Trust
9578	535	Privacy and Civil Liberties Oversight Board	Privacy and Civil Liberties Oversight Board
9581	290	Public Buildings Reform Board	Public Buildings Reform Board
9557	511	Public Defender Service for the District of Columbia	Public Defender Service for the District of Columbia
			Federal Payment to the District of Columbia Public Defender Service
6000	060	Railroad Retirement Board	Railroad Retirement Board
5000	050	Securities and Exchange Commission	Securities and Exchange Commission
1137	011	Security Assistance Accounts	Security Assistance Accounts
9000	090	Selective Service System	Selective Service System
0912	000	Senate Commission on Art	Senate Commission on Art
7300	073	Small Business Administration	Small Business Administration
3300	033	Smithsonian Institution	Smithsonian Institution
2800	028	Social Security Administration	Social Security Administration
4848	574	Southeast Crescent Regional Commission	Southeast Crescent Regional Commission
9589	569	Southwest Border Regional Commission	Southwest Border Regional Commission
4814	453	State Justice Institute	State Justice Institute

**Appendix 1b**

<b>FR Entity</b>	<b>Agency Identifier</b>	<b>FR Entity Name</b>	<b>Reporting Agency</b>
9501	472	Surface Transportation Board	Surface Transportation Board
6400	455	Tennessee Valley Authority	Tennessee Valley Authority
9523	382	The Japan-United States Friendship Commission	The Japan United States Friendship Commission
1000	010	The Judiciary	Administrative Office of the United States Courts
			Court of Appeals, District Courts, and other Judicial Services
			Judicial Retirement Fund
			United States Court of Appeals for the Federal Circuit
			United States Court of International Trade
			Federal Judicial Center
			United States Sentencing Commission
			Judiciary Engineering and Modernization Center
			Supreme Court of the United States
2600	026	Thrift Savings Fund	Federal Retirement Thrift Investment Board
			Thrift Savings Plan
1133	011	Trade and Development Agency	Trade and Development Agency
9554	514	U.S. Agency for Global Media	U.S. Agency for Global Media
0905	009	U.S. Capitol Preservation Commission	U.S. Capitol Preservation Commission
4829	295	U.S. Commission on International Religious Freedom	U.S. Commission on International Religious Freedom
7700	071, 077	U.S. International Development Finance Corporation	U.S. International Development Finance Corporation
9538	345	United States Court of Appeals for Veterans Claims	United States Court of Appeals for Veterans Claims
9539	456	United States Holocaust Memorial Museum	United States Holocaust Memorial Museum
9540	458	United States Institute of Peace	United States Institute of Peace
4838	376	United States Interagency Council on Homelessness	United States Interagency Council on Homelessness
9582	239	United States Semiquincentennial Commission	United States Semiquincentennial Commission
2300	023	United States Tax Court	United States Tax Court
4830	292	United States-China Economic and Security Review Commission	United States-China Economic and Security Review Commission
**9561	**519	**Vietnam Education Foundation	**Vietnam Education Foundation
9584	242	Western Hemisphere Drug Policy Commission	Western Hemisphere Drug Policy Commission
**9579	**237	**Women's Suffrage Centennial Commission	**Women's Suffrage Centennial Commission
3303	033	Woodrow Wilson International Center for Scholars	Woodrow Wilson International Center for Scholars
**4845	**480	**World War I Centennial Commission	**World War I Centennial Commission

## Appendix 1b

### Disclosure Entities

- **Disclosure Entity**—is an organization with a greater degree of autonomy with the federal government than a consolidation entity included in the government-wide financial statements.

FR Entity	Agency Identifier	FR Entity	Reporting Agency
1200	012	Department of Agriculture	Foundation for Food and Agriculture Research
			Research and Promotion Boards
1300	013	Department of Commerce	Corporation for Travel Promotion
DE00	017, 021, 057, 096, 097	Department of Defense	Federally Funded Research and Development Center Sponsored by DOD
			Nonappropriated Fund Instrumentalities
			Public Private Partnerships – MHPI/FHIF
9100	091	Department of Education	Gallaudet University
1400	014	Department of the Interior	Foundation for America’s Public Lands
2000	020	Department of the Treasury	Corporation for Public Broadcasting
			Corporation for Travel Promotion
			Federal Home Loan Mortgage Corp (Freddie Mac)
			Federal National Mortgage Association (Fannie Mae)
			Federal Reserve System
			Securities Investor Protection Corporation
			Institute of American Indian and Alaska Native Culture and Arts Development
			Legal Services Corporation
			Resolution Funding Corporation
			Special Purpose Vehicles
6900	069	Department of Transportation	Amtrak (National Railroad Passenger Service Corp)
2700	027	Federal Communications Commission	Universal Service Administrative Company (USAC)
			National Exchange Carrier Association (NECA)
			Local Number Portability Program (LNP)
9566	537	Federal Housing Finance Agency	Federal Home Loan Mortgage Corp (Freddie Mac)
			Federal National Mortgage Association (Fannie Mae)
8000	080	National Aeronautics and Space Administration	Jet Propulsion Laboratory

## Appendix 1b

FR Entity	Agency Identifier	FR Entity Name	Reporting Agency
5000	050	Securities and Exchange Commission	Public Company Accounting Oversight Board
			Securities Investor Protection Corporation
9554	514	U.S. Agency for Global Media	Middle East Broadcasting Network
			Open Technology Fund
			Radio Free Asia
			Radio Free Europe/Radio Liberty

### Related Party

- **Related Party**—an organization is considered to be a related party in the financial statements if the existing relationship or one party to the existing relationship has the ability to exercise significant influence over the other party’s policy decisions.

FR Entity	Agency Identifier	FR Entity Name	Reporting Agency
1200	012	Department of Agriculture	Milk Market Orders Assessment Fund
1900	019	Department of State	United Nations
			East West Center
			International Fisheries Commissions
			Other International Organizations
1400	014	Department of the Interior	The National Park Foundation
			The National Fish and Wildlife Foundation
2000	020	Department of the Treasury	Multilateral Development Banks
			International Monetary Fund
8300	083	Export-Import Bank of the United States	Private Export Funding Corporation
9566	537	Federal Housing Finance Agency	Federal Home Loan Banks

\* These federal entities are currently in the Budget of the United States Government but have no financial operations.

\*\* These entities are no longer active and have either returned all remaining fund balances to Treasury or have remaining fund balances pending final return to Treasury.