Intragovernmental Exchange Transactions

Please select the type(s) of organization responding to this exposure draft. If you are not responding on behalf of an organization, please select “individual.”

- Accounting Firm
- Federal Entity (user)
- Federal Entity (preparer) [x]
- Federal Entity (auditor) [x]
- Federal Entity (other)
- Association/Industry Organization
- Nonprofit organization/Foundation
- Other
- Individual

If other, please specify: ____________________________________________

Please provide your name.

Name: Financial Management Policy Team, Quality Control and Compliance Group, Finance Staff, Justice Management Division

Please identify your organization, if applicable.

Organization: The Justice Management Division (JMD) is part of the U.S. Department of Justice

Q1. The proposed TB provides guidance to aid in determining whether intragovernmental arrangements are exchange transactions.

   a. Do you agree or disagree with the proposed guidance? Please provide the rationale for your answer.

   Agree. The technical bulletin provides definitive guidance on what constitutes an exchange transaction.