

FASAB Exposure Draft: Questions for Respondents due September 29, 2017**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	<input type="checkbox"/>	
Federal Entity (user)	<input type="checkbox"/>	
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Individual	<input type="checkbox"/>	

Please provide your name.

Name: Carla A. Krabbe, Deputy Chief Financial Officer

Please identify your organization, if applicable.

Organization: Social Security Administration (SSA)

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.

SSA Response: We agree with the proposed guidance. The technical bulletin clearly addresses how to identify intragovernmental exchange transactions, while also providing information on the recording of such transactions. The technical bulletin provides helpful information on determining whether value has been sacrificed and received by the parties to a transaction.