

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)	X	
Federal Entity (preparer)	X	
Federal Entity (auditor)		
Federal Entity (other)		If other, please specify: <input type="text"/>
Association/Industry Organization		
Nonprofit organization/Foundation		
Other		If other, please specify: <input type="text"/>
Individual		

Please provide your name.

Name:

Please identify your organization, if applicable.

Organization:

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

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

Agree with proposed guidance. Consider expanding to federal entities who also have these exchange transactions within a single bureau or agency. Example: Specialized technical engineering services and support provided and received within the same bureau but different projects and/or funding sources. The provider is Working Capital Fund funding and the receiver is other appropriated funding.