



Department of Energy
Washington, DC 20585

April 24, 2024

MEMORANDUM FOR THE FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

FROM

Karin Dasuki Digitally signed by Karin Dasuki
Date: 2024.04.25 14:04:34 -04'00'
Director, Office of Finance and Accounting
Department of Energy, Office of the Chief Financial Officer

Thomas P. Digitally signed by Thomas P. Griffin
Date: 2024.04.26 10:19:00 -04'00'
Thomas Griffin Griffin
Director, Office of Financial Policy and Audit Resolution
Department of Energy, Office of the Chief Financial Officer

SUBJECT

Federal Accounting Standards Advisory Board (FASAB) Exposure Draft:
Omnibus Technical Release Amendments 202X - Conforming Amendments to Technical Releases 10, 16, 20, and 21

The Department of Energy (DOE) appreciates the opportunity to provide insight on FASAB's exposure draft titled, "*Omnibus Technical Release Amendments 202X: Conforming Amendments to Technical Releases 10, 16, 20, and 21*". DOE conveys its consolidated response to each question in the following paragraphs.

Question #1: Do you generally support the proposed amendments to TR 10, Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities, and Installed Equipment, under paragraph 3 of this proposed technical release?

DOE Response:

DOE supports the proposed amendment to Technical Release 10, *Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities, and Installed Equipment*.

Question #2: Do you generally support the proposed amendments to TR 16, Implementation Guidance for Internal Use Software, under paragraphs 4-7 of this proposed TR?

DOE Response:

DOE supports the proposed amendment to Technical Release 16, *Implementation Guidance for Internal Use Software*.

Question #3: Should paragraph 8B, footnote 5A, of TR 10 retain the reference to "leasehold improvements?"

DOE Response:

DOE believes that paragraph 8B, footnote 5A, of Technical Release 10, should retain the reference to “leasehold improvements”.

If you have any questions, please contact Tynesha Douglass at (202) 586-6144, Tynesha.Douglass@hq.doe.gov or Jeff Carr at (202) 709-853, Jeffrey.Carr@hq.doe.gov.