



National Aeronautics and Space Administration
Headquarters, Office of the Chief Financial Officer
Washington, D.C. 20546-0001

DATE: May 31, 2022

TO: FASAB (fasab@fasab.gov)

FROM: Eileen Detka, "Acting" Director for Policy & Compliance (Finance)

SUBJECT: Input on the Exposure Draft (ED) of a proposed Federal Financial Accounting Technical Release (TR) titled *Omnibus Technical Release Amendments 2022: Conforming Amendments*.

Q1. This proposed Technical Release (TR) would provide conforming amendments to previously issued TRs to ensure the TRs are consistent with the pronouncements identified in paragraph 2 of the proposed TR. Specifically, this TR would provide conforming amendments to the following:

- TR 10, *Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities and Installed Equipment*
- TR 11, *Implementation Guidance on Cleanup Costs Associated with Equipment*
- TR 14, *Implementation Guidance on the Accounting for the Disposal of General Property, Plant & Equipment*
- TR 20, *Implementation Guidance for Leases*

Do you agree or disagree with the proposed amendments and that this TR clarifies the technical guidance? Please provide the rationale for your answer.

NASA agrees with the proposed amendments and this TR clarifies the technical guidance.

Q2. Are there additional conforming amendments to previously issued TRs that the Accounting and Auditing Policy Committee (AAPC) should consider in this TR? If so, what are they? Please provide the rationale for your answer.

No. There are no conforming amendments to previously issued TRs that the AAPC should consider in this TR.