

DATE: January 13, 2023

TO: FASAB (fasab@fasab.gov)

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

SUBJECT: NASA Response to FASAB Annual Report and Three-Year Plan

Page 15 B. Climate-Related Financial Reporting – Could the Board provide a more specific, tentative timeline for Phase II Framework?

Page 17 D. Leases – Similar to SFFAS 49 for P3 – The Board should consider for D2 Implementation Guidance additional research/development after the implementation date to address challenges in implementation to ensure consistency.

Pages 17-18 E. Public-Private Partnerships – Table shows an additional Research Phase in FY25. Could the Board please clarify the intent behind an additional research phase after the follow-on implementation research in FY23?