
From: Hale, Laurese H.
Sent: Friday, January 17, 2025 4:16 PM
To: FASAB
Subject: NASA Response to FASAB Annual Report and Three-Year Plan

Happy New Year FASAB,

NASA reviewed the Annual Report and Three-Year Plan. We have comments below on the Climate-Related Financial Reporting. Thank you.

Comment: NASA agrees that climate related financial reporting is difficult, nuanced, and complicated. On the project side, there is nuance to what could/should be considered a climate related project (example beach replenishment) versus projects that may address climate adaptation/resilience as a baked in element of a project's design, but the purpose of the project is mission need (examples, utility tunnel repair, electrical upgrade; projects are executed to ensure the mission can occur, but we look to improve the resilience of assets when we repair, replace or build).

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