



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

DATE: November 4, 2022

TO: FASAB (fasab@fasab.gov)

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

SUBJECT: FASAB Staff Technical Bulletin, Intragovernmental Leasehold Reimbursable Work Agreements, For Public Comment

QFR (Questions For Respondents)

- **QFR1.** Do you generally agree or disagree with the proposed Technical Bulletin as a whole? Please provide reasons for your views.

Agree. The proposed Technical Bulletin will provide greater consistency in the application of the standard.

- **QFR2.** Are there specific aspects of the proposed Technical Bulletin that you disagree with? If so, please explain the reasons for your positions, the paragraph numbers(s), and/or topic area(s) of the proposal that are related to your positions, and any alternatives you propose and the basis for such alternatives.

No. There are no specific aspects of the proposed Technical Bulletin that NASA disagrees with.

- **QFR3.** Do any ambiguous areas remain that could lead to challenges with implementing the requirements? If so, please provide examples of the issues, references to applicable guidance, and any potential solutions you propose.

NASA noted no ambiguous areas that could lead to challenges with implementing the requirements.

- **QFR4.** Are there specific aspects of this proposal that you otherwise wish to provide comments on?

No further comments.

SMC (Specific Matters for Comment)

- **SMC1.** Paragraph 15 of the proposed Technical Bulletin provides that entities should establish, document, and consistently follow policies for recognizing leasehold improvement assets between reporting entities and reach agreement on such recognition. Please provide feedback on the extent to which you believe this would (or would not) facilitate consistent implementation of the intragovernmental accounting requirements. Also, please provide feedback on the inclusion of paragraph 15 as a proposed requirement in a Technical Bulletin and any potential implementation challenges. Please describe any alternative views or approaches, suggestions for improvement, and the reasons for your views.

Agree. Additional clarification in paragraph 15 would facilitate consistent implementation of the intragovernmental accounting requirements.

- **SMC2.** Paragraphs 28 and 34 provide proposed disclosure requirements. Please provide feedback on the extent to which these proposed disclosure requirements are appropriate. For example, is such information necessary to make the financial statements informative and relevant to users in assessing accountability? Please describe your views, the costs and benefits of including these proposed disclosures, and other reasons for your views. Also, please provide feedback on the inclusion of these paragraphs as proposed requirements in a Technical Bulletin and any potential implementation challenges.

Agree. The Footnote disclosures will provide informative and relevant information to the users. Cost, benefits and additional feedback will become available in the later phases of NASA's SFFAS 54 implementation efforts.