



CROSS-AGENCY TRANSITION TEAM WHITE PAPER

SUBJECT: Funding Extended TDY travel beginning in FY 2010 and concluding in FY 2011 (split year travel).

Issue

The NASA FY 2010 Appropriations Bill provides that NASA's Cross-Agency Support Funds (CASX) are limited to a one-year period of availability and will expire on September 30, 2010. This paper addresses the requirements for extended TDY funding. Expenses associated with split year travel (travel which begins in one fiscal year and continues into the next fiscal year) authorized in PY 2010 must be properly allocated between PY 2010 and PY 2011 appropriations.

NASA has previously processed travel requirements using a one-year appropriation. Those procedures remain valid and in compliance with GAO determinations.

This whitepaper documents the method/approach for Extended TDY (ETDY) within the CAS Appropriation to ensure proper allocation of split year Extended TDY (ETDY) travel expenses with the appropriation available to fund those expenses.

Guidance

Existing ETDY travel authorizations funded into FY 11 with PY 10 Cross Agency Support (CAS) funds must be adjusted. This requires that the original Travel Authorization be amended to reduce amount by the FY 11 estimated travel expenses.

Extended TDY travel processing is designed for long-term travel, which frequently crosses fiscal years (split year) and may be funded from multiple appropriations (split funded). The processing of any new Extended TDY travel consists of creating three types of documents in FedTraveler.

- A Parent authorization document covers the entire lifecycle of the extended travel and funds all the estimated costs of the ETDY period. This document creates the Commitment and Obligation of funds.
 - However, it will be necessary to create a Parent Document using PY 10 funding for estimated ETDY expenses incurred in FY 10 through September 30, 2010.
 - A subsequent parent document will need to be created using PY 11 funding for estimated ETDY expenses incurred from October 1, 2010 through the remainder of FY 11 travel.

Special Note: Although these white papers provide general guidance on the application of the Bona Fide Needs rule to common situations, you should still review your specific circumstances with local procurement, finance, and legal specialists. GAO has repeatedly emphasized that what constitutes a bona fide need of a particular fiscal year depends largely on the facts and circumstances of each particular case. Also note that while this guidance was developed to address the issues arising from the change to a one-year appropriation for CAS, it is also applicable to other expiring appropriations.

- Extended TDY trips cannot commence in September if using CAS funding due to system limitations of processing the ETDY authorization.

Note: Taxes are calculated for ETDY from the point that it can be reasonably determined that the assignment will exceed 365 days. If two Parent documents are necessary to cross fiscal years and together the time period qualifies as taxable, the NSSC captures this information during the initial counseling session with the traveler when discussing tax implications. Additionally, as each new ETDY is received, the NSSC checks to see if the traveler has previous travel to that same location as far back as seven months according to policy. Therefore, if the authorizations are split between the two fiscal years, the NSSC is aware of it and would count the total time. If a travel period is extended from the original plan and is deemed taxable, a note from the CTO to the NSSC may be advisable to ensure the NSSC is aware of the change to taxable.

- An Interim Expense Report is the voucher to reimburse the traveler for expenses incurred during an interim period of the ETDY and is typically created in one month increments. This document creates the Cost and Disbursement of funds against the Parent document.
 - Consumes the funds from the "Parent" document
 - Using the Parent document model, an Interim Expense Report is submitted for ETDY expenses incurred through September 30, 2010 citing PY 10 funding.
 - Note: An Interim Expense Report cannot be submitted if there is an incomplete Nested trip within the same time period.
- A Nested authorization and expense report processes trips commencing from the ETDY location. These documents create the Commitment, Obligation, Cost and Disbursement of funds. Nested trips crossing the fiscal year will require two authorizations and expense reports. This will be the same process as defined in the CATT Split Year Travel Funding Guideline document. Any planned Nested trips for travel during SAP fiscal year-end downtime must be processed through final approval and obligated prior to SAP going down for fiscal year-end closing.
 - A Trip to Home / Permanent Duty Station (PDS)
 - ☐ Expenses for these trips are considered part of the ETDY
 - ☐ For Trips that depart prior to September 30, 2010 and cross fiscal years
 - Round trip airfare charged to PY 10 funding
 - Miscellaneous Expenses / POV allocated between FY's
 - Per Diem should be claimed on the Interim Expense Report and allocated between FY's (Adjustments to per diem may be necessary as defined by the NEACC)

- **Note:** Every center is utilizing a unique set of steps for processing Nested trips while on ETDY. This memorandum describes the standard Agency approach for Nested trips. In summary, the Agency approach will require a manual downward adjustment in SAP to the Parent's fund commitment document in the amount of the Nested trip to avoid over obligation. This approach assumes all Nested trips have funds reserved in the Parent document. A formal document detailing the Agency procedures is under development by the Kevin Buford's Agency Extended TDY Team and will be forthcoming.

- **Note:** All Nested trips must be completed (disbursed) before an Interim Expense Report can be completed for the same period

- A Trip to a Secondary TDY location

- ☐ Secondary travel is for another business purpose departing from the ETDY location.

- ☐ Expenses for these trips are not considered part of the ETDY. However, the processing of the authorization and expense report is initiated from within the ETDY Parent document as to avoid date conflicts.

- ☐ Creates a "new" authorization and expense report and does not consume funds from the ETDY Parent document. Amendments to the Parent document are not necessary.

Note: All Nested trips must be completed (disbursed) before an Interim Expense Report can be completed for the same period.

Note: Reference the CATT Split Year Travel Funding Guideline document for additional information on processing TDY under the CAS appropriation if the secondary trip involves split year travel.