



MEMORANDUM FOR THE RECORD

SUBJECT: Funding Changes of Station (COS)

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 COS, which include all Permanent Change of Station, Temporary Change of Station, and First Duty Station relocations.

The Comptroller General has determined that all allowable travel, transportation, and relocation expenses of a transferred employee are to be obligated against the appropriation current when the employee is issued travel orders (GAO Report B-213530, 64 Comp.Gen. 45 (Nov 2, 1984)). The guidance also addresses the amount that should be obligated. Agencies are required to obligate sufficient funds for realistic estimates for the probable reimbursement. Federal Travel Regulation (FTR) 302-2.8 states that an employee has two years to incur expenses and FTR 302-2.11 allows for an extension not to exceed two years if requested by the employee and approved by the Agency based on reasons beyond the employee's control. Therefore, it is possible for CASX22010D funds to remain obligated but not fully costed/expended for as long as the appropriation is available and into the expired phase after the travel authorization is issued.

Guidance

The date that determines which fund should be used is the date the Authorization WebForm is approved by the Center Official or the Enter on Duty (EOD) date, whichever is earlier. The reference date for any deadlines for reimbursements is the EOD, located in Box 7 of NASA Form 1450 "Authorization – Change of Station". Any COS order issued in FY10 is fully obligated using CASX22010D funds and that funding remains fully obligated until disbursement of the employee's final claim for allowable expenses within the timeframe allowed. At that point, the uncosted/undisbursed obligation is deobligated. If the employee's allowable expenses exceed the amount obligated, the Agency must utilize any expired CASX22010D funding available to pay the additional expenses.

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.