



**REVISION OF THE NATIONAL SCIENCE FOUNDATION (NSF)
COOPERATIVE AGREEMENT MODIFICATIONS AND SUPPLEMENTAL
FINANCIAL & ADMINISTRATIVE TERMS AND CONDITIONS FOR MAJOR
MULTI-USER RESEARCH FACILITY PROJECTS AND FEDERALLY FUNDED
RESEARCH AND DEVELOPMENT CENTERS**

EFFECTIVE March 23, 2021

Unless otherwise specified in a special award condition of the cooperative agreement, or as modified below, the [Cooperative Agreement Financial & Administrative Terms and Conditions](#) (CA-FATC) dated November 12, 2020 are applicable to this cooperative agreement or cooperative support agreement. When the Modifications and Supplemental Financial & Administrative Terms and Conditions for Major Multi-User Research Facility Projects and Federally Funded Research and Development Centers dated March 23, 2021 or an award notice reference a particular section of the [Major Facilities Guide](#), then that section becomes part of the award requirements through incorporation by reference.

A summary of the changes is included below. Any questions regarding these changes may be directed to the DACS Policy Branch, Division of Acquisition and Cooperative Support, at dacspolicy@nsf.gov.

Significant Changes

- **Equipment, Article 6.c.1.** The Annual Inventory Report for Federally-owned Property, required inventory information has been revised. The description of Construction-in-Progress and Work-in-Progress items and construction costs incurred to date have been removed.
- **Incurred Cost Submissions of Financial Expenditure Data, Article 63.** The threshold for reporting has changed from \$70 million to \$100 million.
- **Federally owned Property, Article 64.** A link to the Central Property Inventory Repository system has been added in the submission requirements along with the NSF Property Administrator email address for access to the system.
- **Financial Statement Disclosure of Federally-owned Property, Article 66.** Requirements on reporting Construction-in-Progress and Work-in-Progress items and construction costs incurred to date have been added for all annual financial statement disclosures.