Technical corrections were made to the NSF Cooperative Agreement Modifications and Supplemental Financial and Administrative Terms and Conditions (CAFATC) for Multi-User Research Facility Projects and Federally Funded Research and Development Centers dated October 4, 2021, October 25, 2021, and December 13, 2021.

Technical corrections include reinserting the following key omissions from the March 23, 2021, version that were inadvertently excluded from the October 4, 2021, October 25, 2021, and December 13, 2021 versions. The corrected Articles appear in full below with the previously omitted content bolded.

**Modifications to the Cooperative Agreement Financial & Administrative Terms and Conditions**

The CA-FATC are modified for both Major Multi-User Research Facility Projects and Federally Funded Research and Development Centers as follows:

**Article 6.** Equipment, paragraph a, and c.1 are deleted in their entirety and replaced with the following:

a. Title to Equipment

Unless otherwise specified in the cooperative agreement, title to equipment purchased or fabricated with NSF award funds will vest in the awardee upon acquisition. Such equipment is subject to the full range of acquisition, use, management, and disposition requirements of 2 CFR § 200.313. The awardee holds title to the property in trust, consistent with 2 CFR § 200.316, unless and until the expiration of 120 days from the award end date and providing the government has not exercised its conditional interest as further described in paragraph b.7.
c. Reporting Requirements for Federally-owned Property

In the event that title to equipment is vested in the Federal Government, such Federally-owned property (FOP) must be identified, tagged or segregated in such a manner as to clearly indicate its ownership by the Federal government. Unless otherwise provided in the grant, such FOP must be used only for the performance of the project. An annual inventory report must be submitted in accordance with paragraph 1. below and a physical inventory of FOP must be conducted every two years pursuant to 2 CFR §200.313(d)(2).

1. Annual Inventory Report for Federally-owned Property

(a) Submission Requirement: The awardee must submit an annual inventory report by NSF award number for all FOP having an original acquisition cost of $5,000 or more in accordance with 2 CFR §200.312(a). The annual inventory report should be submitted to the NSF Property Administrator, Division of Administrative Services (DAS), no later than October 15 each year using the NSF Central Property Inventory Repository (CPIR) system.

(b) Content of Annual Inventory Report: The report should include the below information for all FOP purchased or constructed under the award, including land and buildings, inclusive of all subawards. In addition, the report should include any FOP acquired through the General Services Administration (GSA) Federal Excess Personal Property Utilization Program and the Federal Surplus Personal Property Donation Program. In the event that the awardee is in possession of FOP under multiple awards, the reporting must be specific to each NSF award number. The awardee may use the Office of Management and Budget (OMB)-approved Post-Award Reporting forms for Tangible Personal Property (SF-428, SF-428A, SF-428B, SF-428C, and SF-428S) accessed on the Grant.gov website.

Required inventory information:

- description of the property;
- serial number or other identification number;
- cost of the property;
- acquisition date;
- use and condition of the property;
- the source of funding for the property (including the FAIN);
- who holds title;
- percentage of Federal participation in the project costs for the Federal award under which the property was acquired;
- the location; and
• any ultimate disposition data including the date of disposal and sale price of the property.

Supplemental Financial & Administrative Terms and Conditions

Article 63.1 Incurred Cost Submissions of Financial Expenditure Data

In accordance with the American Innovation and Competitiveness Act (Public Law 114-329), and the National Science Foundation’s Major Facilities Guide, all awardees receiving an award of $100 million or greater in total project costs are required to submit annual program expenditures for construction and operations and management costs for its Major facility cooperative agreements (CAs) and cooperative support agreements (CSAs) for use in any required incurred cost audit. Recipients may also be required to submit based on risk.

The recipient must submit the annual submission of financial expenditures electronically to the cognizant NSF Grants and Agreements Officer within 120 days after the end of each funding year (annual performance period). The recipient will submit the data in the format specified in the ‘NSF Financial Data Collection Tool for Major Facilities’ found at: https://www.nsf.gov/bfa/lfo/lfo_documents.jsp.

Article 64.2 Federally-owned Property

a. Requirements for Federally-owned Real Property

1. Annual Inventory

   (a) Submission Requirement: The awardee must submit an annual inventory report by NSF award number for all Federally-owned real property in accordance with 2 CFR § 200.312(a). The annual inventory report must be submitted to the NSF Property Administrator, Division of Administrative Services (DAS), no later than October 15 each year using the NSF’s Central Property Inventory Repository (CPIR) system. Contact the NSF Property Administrator at nsfproperty@nsf.gov for access to the CPIR system.

   (b) Content of Annual Inventory Report: The report should include all awardee and subawardee Federally-owned real property. In the event that the awardee is in possession of Federally-owned real property under multiple awards, the reporting must be specific to each NSF award number. The

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1 The cited Article appears as Article 63 in the October 4, 2021 version and as Article 66 in the October 25, 2021 and December 13, 2021 versions.

2 The cited Article appears as Article 64 in the October 4, 2021 version and as Article 67 in the October 25, 2021 and December 13, 2021 versions.
awardee may use the Office of Management and Budget’s, pre-approved Post Award Reporting forms on the Grant.gov website. These forms are the Standard Form (SF)-429, SF-429A, SF-429B, and SF-429C.

Required inventory information includes, at minimum:
- description of real property
- address of real property
- acquisition date
- land acreage or square units
- gross and usable square footage/meters
- cost and share percentage %

2. Final Inventory Report

Upon expiration of the award, the awardee must report final inventory for all Federally-owned real property under the award to the NSF Property Administrator for further agency utilization and disposition using the NSF’s Central Property Inventory Repository (CPIR) system. The final inventory report must include the same contents of the annual inventory report noted above and include the awardee’s disposition request (see PAPPG Chapter IX.D.3).

b. Reservation by Government

The Government reserves the right to erect buildings (except at locations owned by the awardee, in which case awardee approval must be obtained), provide facilities and furnish materials, equipment, machinery, tools or services, including communication services, as may be needed for the work.

c. Responsibility of the Awardee

1. The awardee is responsible and accountable for the management, control and use of all property furnished or acquired under the agreement.

2. In accordance with the award specific terms of the agreement and with 2 CFR § 200.313, the awardee must maintain complete property and financial records and accounts pertaining to property furnished or acquired under the agreement.

3. The awardee must account for all Federally-owned property not consumed in the performance of the agreement until relieved of such responsibility. The awardee must furnish to the cognizant NSF Program Officer and the NSF Property Administrator all data necessary to substantiate any request for discharge from this responsibility.

4. The awardee must inform the cognizant NSF Program Officer and the NSF Property Administrator in writing when inventoried Federally-owned property for which the awardee is responsible is located at a place other than the awardee’s location and is not being used in connection with the work under the agreement.
5. The awardee must report any loss or destruction of, or damage to, Government valuables in shipping per the Claims Pursuant to the Government Losses in Shipment Act, 31 CFR §361. This includes shipment inspections, record keeping, reporting of any loss, and claims for replacement.

(a) Whenever the awardee ships Federally-owned property, including scientific equipment or related works, such shipments may be subject to coverage of valuables under the Government Losses in Shipment Act. Accordingly, the awardee must follow the steps provided at 31 CFR §361.4 through 361.6. Should event of loss, destruction or damage occur, the awardee will promptly notify NSF and provide sufficient information for NSF to file such report(s) and make such claim(s) as identified at 31 CFR §361.7 through §361.9.

(b) In preparing shipments consistent with 31 CFR §361.4, the awardee must ensure that:

(i) each shipment is inspected and verified by two responsible employees before final preparation (i.e., before sealing, locking, etc.) for delivery to the person, corporation or other entity effectuating the shipment; and
(ii) shipment will be finally prepared for delivery in the presence of the two employees and before leaving their immediate control.

(b) If strict compliance with the provisions at (b) is impossible or impracticable, the awardee will ensure that administrative officers have made adequate provision, through the establishment of accounting controls or otherwise, for the maintenance of basic records, which will enable them to prove the extent of loss, destruction, or damage in connection with a claim.

(c) The requirements of shipments under (b) and (c) apply irrespective of the carrier or method of transportation employed in making the shipments.

(d) In accordance with 31 CFR 361.5, the awardee must ensure that a record of each shipment is maintained to include:

(i) The name and address of the consignee designated to receive the shipment;
(ii) A complete description of the contents of the shipment;
(iii) The replacement value of the shipment;
(iv) The registry number or the lock and rotary numbers, if any, under which shipped;
(v) The number of the registry receipt, or other receipt of the carrier;
(vi) The date and hour of delivery to the carrier;
(vii) A record of the signatures of the employees who verified the contents of the package and witnessed its sealing;

(viii) A record of the signature(s) of the employee(s) who thereafter had custody of the package until it was delivered to the carrier for shipment; and

(ix) The name of the carrier.

(x) The awardee must preserve, until assured that shipment has been completed and no claims action will be initiated, all registry receipts or other carriers’ receipts, and other documents incidental to the shipments.

d. **Access to Records and Property**

The awardee agrees to provide access to all property records associated with the agreement to the authorized NSF representatives during reasonable times at the office of the awardee. In addition, access to any premises where Federally-owned property is located will be provided for the purpose of inspecting such property.

e. **Maintenance and Repair**

The awardee must maintain and administer, in accordance with sound business practice, a program for the maintenance, repair, protection and preservation of Federally-owned property so as to assure its full responsibility and usefulness for the performance of the work under the agreement.

f. **Disposition**

1. No disposition of Federally-owned property can be made without the prior written approval of the cognizant NSF Program Officer. However, in the case of trade-in or dismantle/scrap, the awardee is only required to notify the NSF Property Administrator, using the NSF’s Central Property Inventory Repository (CPIR) system.

2. Federally-owned property must remain in the possession of the awardee for such period of time as required for the performance of the work under the agreement unless the cognizant NSF Program Officer determines that the interests of the Federal Government require removal of such property.

3. With the prior written authorization of the cognizant NSF Program Officer the awardee must transfer or otherwise dispose of Federally-owned property accumulated under the agreement upon the written approval of the NSF Property Administrator, using the NSF’s Central Property Inventory Repository (CPIR) system. The awardee itself may seek to acquire title to such property.

The proceeds from any such transfer or disposition or the agreed price for any property, title to which is so acquired by the awardee, must be applied in reduction of any
payments to be made by the NSF to the awardee under the agreement, or must otherwise be paid in such manner as the cognizant NSF Grants and Agreements Officer and cognizant Program Officer may direct.

g. **Awardee's Liability for Federally-owned property**

1. Except as otherwise specifically provided, the awardee will not be liable for loss or destruction of or damage to any **Federally-owned** property purchased or otherwise acquired by it in connection with the award unless such loss, destruction or damage results from the willful misconduct or lack of good faith on the part of any of the awardee's directors or officers, or on the part of any of her/his managers, superintendents or other equivalent representatives, who have supervision or direction of:

   (a) all or substantially all of the awardee's business, or

   (b) all or substantially all of the awardee's operations at any one plant or separate location in which the agreement is being performed, or

   (c) a separate and complete major industrial operation in connection with the performance of the agreement.

2. Unless specifically authorized by the cognizant NSF Grants and Agreements Officer (note that express statutory authority is required prior to consideration of insuring government property), the awardee will not be reimbursed for the cost of insurance covering loss or destruction of or damage to Federally-owned property.

3. In the event of loss, or destruction of, or damage to Federally-owned property, arising from any cause, the awardee must, to the extent reasonable and practical, promptly notify the cognizant NSF Program Officer, Grants and Agreements Officer and the NSF Property Administrator using the **NSF's Central Property Inventory Repository (CPIR) system**, and take all reasonable steps to protect the property from further damage, separate the damaged and undamaged Federally-owned property, put all the property in the best possible order and furnish to the cognizant NSF Program Officer a statement identifying:

   (a) The lost, destroyed and damaged Federally-owned property;

   (b) The time and origin of the loss, destruction or damage;

   (c) All known interests in commingled property of which the Federally-owned property is a part; and

   (d) The insurance, if any, covering any part of or interest in such commingled property.
4. The awardee, to the extent reasonable and practical, may make repairs and renovations of damaged Federally-owned property, except that major repairs and renovations must be made only with the approval of the cognizant NSF Program Officer and Grants and Agreements Officer.

5. In the event the awardee is indemnified, reimbursed or otherwise compensated for any loss or destruction or damage to Federally-owned property, it must use the proceeds to repair, renovate or replace the Federally-owned property involved, or must otherwise reimburse the Government, as directed by the cognizant NSF Grants and Agreements Officer.

The awardee must do nothing to prejudice the Government's right to recover against third parties for any such loss, destruction or damage and, upon the request of the cognizant NSF Grants and Agreements Officer, must, at the Government’s expense, furnish to the Government all reasonable assistance and cooperation (including the prosecution of suit and the execution of instruments of assignment in favor of the Government) in obtaining recovery.

6. This Article should not be construed as relieving a subrecipient from liability for loss or destruction of or damage to Federally-owned property in its possession or control, except to the extent that the subaward, with the prior written approval of the cognizant NSF Grants and Agreements Officer, may provide for the relief of the subrecipient from such liability. In the absence of such approval, the subaward must contain appropriate provisions requiring the return of all Federally-owned property in the same condition as when received except for reasonable wear and tear or for the utilization of the property in accordance with the provisions of the prime agreement.

7. Where the subrecipient has not been relieved from liability for any loss or destruction of or damage to Federally-owned property, the awardee must enforce the liability of the subrecipient for such loss or destruction of or damage to the Federally-owned property for the benefit of the Government.

65. Recipient-titled Property

a. Final Inventory Report. Upon the expiration or termination of the agreement, the awardee must report all the Recipient-titled property to the cognizant NSF Program Officer and the NSF Property Administrator, using the NSF's Central Property Inventory Repository (CPIR) system. The report must include the same contents as noted in CA-FATC, Article 6.c.2., and as noted herein in 64.a.

b. Ad-Hoc. As determined necessary by the cognizant NSF Program Officer, the NSF Property Administrator, or the cognizant NSF Grants and Agreements Officer, inventory reports or related information regarding property may be requested. The submission of any Ad-Hoc inventory report request must be

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3 The cited Article appears as Article 65 in the October 4, 2021 version and as Article 68 in the October 25, 2021 and December 13, 2021 versions.
submitted using the NSF’s Central Property Inventory Repository (CPIR) system.

66. Financial Statement Disclosure of Federally-owned Property

If the cognizant NSF Program Officer has designated real property and equipment as Federally-owned property (FOP), the awardee must disclose the total book value of individual FOP assigned to its custody under this award as a separate line item in the balance sheet and/or as a footnote in the audited financial statements. The listing should include all the designated FOP purchased or constructed, including land and buildings under the award or acquired by screening excess through the General Services Administration (GSA). It should also include Construction-in-Progress (CIP) or Work-in-Progress (WIP) totals for each piece of FOP. CIP is defined as real property that is in the process of being manufactured or fabricated but is not yet complete. WIP is defined as equipment that is in the process of being manufactured or fabricated but is not yet complete. CIP and WIP consist of the costs of direct materials, direct labor, direct purchased services, and indirect costs, including general and administrative and overhead costs. Costs coded CIP or WIP should not be depreciated.

No other real property or equipment acquired under another Federal award or entity should be included as part of this award reporting. This requirement does not supersede any financial reporting requirements required by the Financial Accounting Standards Board or American Institute of Certified Public Accountants.

Book value is defined as the original cost of the asset less any depreciation or amortization expense incurred as of the audited Balance Sheet date. The Financial Statement Disclosure of Federally-owned property must be reported as required by Subpart F—Audit Requirements §200.500 - §200.520. The mailing address is: Federal Audit Clearinghouse, Bureau of the Census, 1201 E. 10th Street, Jeffersonville, IN 47132 and the web address is: http://harvester.census.gov/sac/.

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

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4 The cited Article appears as Article 66 in the October 4, 2021 version and as Article 69 in the October 25, 2021 and December 13, 2021 versions.