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use a generic entity identifier in the circumstances described.

(ii) Federal agencies should use generic entity identifiers rarely as it prevents recipients from fulfilling reporting requirements such as subaward or executive compensation reporting required by the Transparency Act.

(2) A Federal agency may exempt an applicant, recipient, or subrecipient when:

(i) The Federal agency determines that it must protect information about the entity from disclosure in the national security or foreign policy interests of the United States or to avoid jeopardizing the personal safety of the entity's staff, partners, beneficiaries, and participants;

(ii)(A) All of the following conditions are met:

(*1*) The entity is a foreign organization or foreign public entity;

(*2*) The Federal award or subaward will be performed outside the United States;

(*3*) The Federal award or subaward will be less than $25,000; and

(*4*) The Federal agency deems it to be impractical for the entity to comply with the requirements of this part.

(B) The Federal agency must determine this exemption on a case-by-case basis while utilizing a risk-based approach;

(iii) For applicants or recipients, the Federal agency may exempt foreign organizations or foreign public entities from completing full registration in *SAM.gov* for a Federal award less than $500,000 that will be performed outside the United States. Foreign organizations or foreign public entities exempted from registering in *SAM.gov* under this provision must still obtain a UEI. The Federal agency must determine this exemption on a case-by-case basis while utilizing a risk-based approach; or

(iv) For applicants, the Federal agency determines that there are exigent circumstances that prohibit the applicant from receiving a UEI and registering in *SAM.gov* before receiving a Federal award. In these instances, Federal agencies must require the recipient to obtain a UEI and complete registration in *SAM.gov* within 30 days of the Federal award date.

(b) *Class exceptions.* OMB may approve additional exceptions for classes of Federal awards, applicants, or recipients subject to the requirements of this part when exceptions are not prohibited by statute.

## Subpart B—Policy

### § 25.200 Requirements for notice of funding opportunities, regulations, and application instructions.

(a) A Federal agency that issues Federal financial assistance (see § 25.400) must include the requirements of paragraph (b) of this section in each notice of funding opportunity, regulation, or other issuance containing instructions for applicants that is issued on or after the effective date of this guidance. A notice of funding opportunity is any paper or electronic issuance that a Federal agency uses to announce a funding opportunity, whether it is called a ''program announcement,'' ''notice of funding availability,'' ''broad agency announcement,'' ''research announcement,'' ''solicitation,'' or any other term.

(b) The notice of funding opportunity, regulation, or other issuance must require each applicant that does not have an exemption under § 25.110 to:

(1) Be registered in *SAM.gov* before submitting an application;

(2) Maintain a current and active registration in *SAM.gov* at all times during which it has an active Federal award as a recipient or an application under consideration by a Federal agency. The applicant or recipient must review and update its information in *SAM.gov* annually from the date of initial registration or subsequent updates to ensure it is current, accurate, and complete. If applicable, this includes identifying the applicant's or recipient's immediate and highest-level owner and subsidiaries, as well as providing information on all predecessors that have received a Federal award or contract within the last three years; and

(3) Include its UEI in each application it submits to the Federal agency.

(c) For the purposes of this policy, the applicant must meet the Federal agency's eligibility criteria and have

the legal authority to apply for and receive the Federal award. For example, if a consortium applies for a Federal award to be made to the consortium as the recipient, the consortium must have a UEI. If a consortium is eligible to receive funding under a Federal agency program, but the agency's policy is to make the Federal award to a lead entity for the consortium, the UEI of the lead applicant must be used.

### § 25.205 Effect of noncompliance with a requirement to obtain a UEI or register in *SAM.gov*.

(a) Unless an entity is exempt under § 25.110, a Federal agency may not issue a Federal award or amend an existing Federal award to provide additional Federal funds if the entity is not in compliance with the requirements of this part. This does not apply to amendments to terminate or close out a Federal award.

(b) At the time a Federal agency is ready to make a Federal award, if the intended recipient has not complied with the requirements to obtain a UEI and maintain an active registration in *SAM.gov* with current information, the Federal agency may make a Federal award to another applicant.

### § 25.210 Authority to modify agency application forms or formats.

To implement the policies in §§ 25.200 and 25.205, a Federal agency may add a UEI field to information collections previously approved by OMB, with no further approval required.

### § 25.215 Requirements for agency information systems.

Each Federal agency that awards Federal financial assistance (see § 25.400) must ensure that its information systems are able to both accept and transmit the UEI as the universal identifier for Federal financial assistance applicants and recipients.

### § 25.220 Use of award term.

(a) A Federal agency must include the award term in Appendix A in all Federal financial assistance agreements (see § 25.400) to accomplish the purpose of § 25.100.

(b) A Federal agency may use different letters and numbers than those in Appendix A to designate the paragraphs of the award term.

## Subpart C—Recipient Requirements of Subrecipients

### § 25.300 Requirement for recipients to ensure subrecipients have a unique entity identifier.

(a) A recipient may not make a subaward to a subrecipient that has not obtained a UEI and provided it to the recipient. Subrecipients are not required to complete full registration in *SAM.gov* to obtain a UEI.

(b) A recipient must notify any potential subrecipients that the recipient cannot make a subaward unless the subrecipient obtains and provides a UEI to the recipient.

## Subpart D—Definitions

### § 25.400 Definitions.

Terms not defined in this part have the same meaning as provided in 2 CFR part 200, subpart A. As used in this part:

*Applicant* means any entity that applies for a Federal award directly to a Federal agency.

*Entity* includes:

(1) Whether for profit or nonprofit:

(i) A corporation;

(ii) An association;

(iii) A partnership;

(iv) A limited liability company;

(v) A limited liability partnership;

(vi) A sole proprietorship;

(vii) Any other legal business entity;

(viii) Any other grantee or contractor that is not excluded by paragraph (2);

(ix) Any State or locality; and

(x) any subcontractor or subgrantee that is not excluded by paragraph (2);

(2) Does not include:

(i) An individual recipient of Federal financial assistance; or

(ii) A Federal employee.

*Federal Award* means an award of Federal financial assistance that an entity receives from a Federal agency.

*Federal financial assistance* means:

(1) Assistance that entities receive or administer in the form of a:

(i) Grant;

(ii) Cooperative agreement (which does not include a cooperative research

and development agreement pursuant to the Federal Technology Transfer Act of 1986, as amended (15 U.S.C. 3710a);

(iii) Loan;

(iv) Loan guarantee;

(v) Subsidy;

(vi) Insurance;

(vii) Food commodity;

(viii) Direct appropriation;

(ix) Assessed or voluntary contribution; or

(x) Any other financial assistance transaction that authorizes the entity's expenditure of Federal funds.

(2) For the purposes of this part, the term ''Federal financial assistance'' does not include:

(i) Technical assistance that provides services in lieu of money; and

(ii) A transfer of title to federally-owned property provided in lieu of money, even if the award is called a grant.

*Recipient* means an entity that receives or administers a Federal Award directly from a Federal agency.

*System for Award Management (SAM.gov)* means the Federal repository into which an entity must provide the information required for the conduct of business as a recipient.

*Unique entity identifier* means the universal identifier assigned by *SAM.gov* to uniquely identify an entity.

### APPENDIX A TO PART 25—AWARD TERM

I. SYSTEM FOR AWARD MANAGEMENT (SAM.GOV) AND UNIVERSAL IDENTIFIER REQUIREMENTS

(a) *Requirement for System for Award Management.* (1) Unless exempt from this requirement under 2 CFR 25.110, the recipient must maintain a current and active registration in *SAM.gov.* The recipient's registration must always be current and active until the recipient submits all final reports required under this Federal award or receives the final payment, whichever is later. The recipient must review and update its information in *SAM.gov* at least annually from the date of its initial registration or any subsequent updates to ensure it is current, accurate, and complete. If applicable, this includes identifying the recipient's immediate and highest-level owner and subsidiaries and providing information about the recipient's predecessors that have received a Federal award or contract within the last three years.

(b) *Requirement for Unique Entity Identifier (UEI).* (1) If the recipient is authorized to make subawards under this Federal award, the recipient:

(i) Must notify potential subrecipients that no entity may receive a subaward until the entity has provided its UEI to the recipient.

(ii) Must not make a subaward to an entity unless the entity has provided its UEI to the recipient. Subrecipients are not required to complete full registration in *SAM.gov* to obtain a UEI.

(c) *Definitions.* For the purposes of this award term:

*System for Award Management (SAM.gov)* means the Federal repository into which a recipient must provide the information required for the conduct of business as a recipient. Additional information about registration procedures may be found in *SAM.gov* (currently at *https://www.sam.gov*).

*Unique entity identifier* means the universal identifier assigned by *SAM.gov* to uniquely identify an entity.

*Entity* is defined at 2 CFR 25.400 and includes all of the following types as defined in 2 CFR 200.1:

(1) Non-Federal entity;

(2) Foreign organization;

(3) Foreign public entity;

(4) Domestic for-profit organization; and

(5) Federal agency.

*Subaward* has the meaning given in 2 CFR 200.1.

*Subrecipient* has the meaning given in 2 CFR 200.1.

## PARTS 26–169 [RESERVED]

# PART 170—REPORTING SUBAWARD AND EXECUTIVE COMPENSATION INFORMATION

### Subpart A—General

Sec.
170.100 Purpose of this part.
170.105 Applicability.

### Subpart B—Policy

170.200 Federal agency reporting requirements.
170.210 Requirements for notices of funding opportunities, regulations, and application instructions.
170.220 Use of award term.

### Subpart C—Definitions

170.300 Definitions.
APPENDIX A TO PART 170—AWARD TERM

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SOURCE: 89 FR 30111, Apr. 22, 2024, unless otherwise noted.

## Subpart A—General

### § 170.100 Purpose of this part.

This part provides guidance to Federal agencies on establishing requirements for recipients of Federal awards to report information on subawards and executive total compensation, as required by the Federal Funding Accountability and Transparency Act of 2006 (Pub. L. 109–282), as amended by the Digital Accountability and Transparency Act of 2014 (Pub. L. 113–101) and other Public Laws, hereafter referred to as the ''Transparency Act.''

### § 170.105 Applicability.

(a) *Applicability in general.* This part applies to a Federal agency's Federal financial assistance as defined in § 170.300. This part applies to all recipients and subrecipients of Federal awards who meet the reporting requirements of paragraph (c) of this section, unless exempt under Federal statute or by paragraph (d) of this section.

(b) *Non-applicability to individuals.* This part does not apply to an individual who applies for or receives Federal financial assistance as a natural person (that is, unrelated to any business or nonprofit organization an individual owns or operates).

(c) *Reporting Requirements.* (1) The names and total compensation of an entity's five most highly compensated executives must be reported if:

(i) In the entity's preceding fiscal year, it received:

(A) 80 percent or more of its annual gross revenue in Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act, as defined at § 170.300; and

(B) $25,000,000 or more in annual gross revenue from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act, as defined at § 170.300; and

(ii) The public does not have access to information about the compensation of senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.

(2) [Reserved]

(d) *Class exceptions.* OMB may approve additional exceptions for classes of Federal awards or recipients when not prohibited by Federal statute.

## Subpart B—Policy

### § 170.200 Federal agency reporting requirements.

(a) Federal agencies must publicly report Federal awards that equal or exceed the micro-purchase threshold (see 2 CFR 200.1). Federal agencies must publish the required Federal award information on *USAspending.gov* in accordance with the guidance provided by OMB and the U.S. Department of the Treasury's Government-wide Spending Data Model (GSDM).

(b) Federal agencies should ensure that their agency-specific requirements do not require recipients to submit data that is the same as or similar to data required by the Transparency Act during a given reporting period.

### § 170.210 Requirements for notices of funding opportunities, regulations, and application instructions.

(a) A Federal agency that makes Federal awards subject to the Transparency Act must include the requirements of paragraph (b) of this section in each notice of funding opportunity, regulation, or other issuance containing instructions for applicants under which Federal awards may be made that are subject to Transparency Act reporting requirements. A notice of funding opportunity is any paper or electronic issuance that a Federal agency uses to announce a funding opportunity, whether it is called a ''program announcement,'' ''notice of funding availability,'' ''broad agency announcement,'' ''research announcement,'' ''solicitation,'' or any other term.

(b) The notice of funding opportunity, regulation, or other issuance must require each applicant, to which this part applies, to have the necessary processes and systems in place to comply with this part if they receive a Federal award.

**§ 170.220 Use of award term.**

(a) A Federal agency must include the award term in Appendix A to this part in each Federal award to a recipient under which the total funding is anticipated to equal or exceed $30,000 in Federal funding.

(b) Consistent with paragraph (a) of this section, a Federal agency is not required to include the award term in Appendix A of this part if the total amount of Federal funding under the Federal award will not equal or exceed $30,000. However, the Federal agency must subsequently add the award term if increases to the Federal funding result in the award equaling or exceeding $30,000.

(c) A Federal agency may use different letters and numbers than those in Appendix A to designate the paragraphs of the award term.

## Subpart C—Definitions

**§ 170.300 Definitions.**

Terms not defined in this part have the same meaning as provided in 2 CFR part 200, subpart A. As used in this part:

*Applicant* means any entity that applies for a Federal award directly from a Federal agency.

*Entity* includes:

(1) Whether for profit or nonprofit:

(i) A corporation;

(ii) An association;

(iii) A partnership;

(iv) A limited liability company;

(v) A limited liability partnership;

(vi) A sole proprietorship;

(vii) Any other legal business entity;

(viii) Another grantee or contractor that is not excluded by subparagraph (2) or (3); and

(ix) Any State or locality;

(2) Does not include:

(i) An individual recipient of Federal financial assistance; or

(ii) A Federal employee.

*Federal Award* means an award of Federal financial assistance that an entity receives from a Federal agency.

*Executive* means an officer, managing partner, or any other employee holding a management position.

Federal financial assistance:

(1) Means assistance that entities receive or administer in the form of a:

(i) Grant;

(ii) Cooperative agreement (which does not include a cooperative research and development agreement pursuant to the Federal Technology Transfer Act of 1986, as amended (15 U.S.C. 3710a);

(iii) Loan;

(iv) Loan guarantee;

(v) Subsidy;

(vi) Insurance;

(vii) Food commodity;

(viii) Direct appropriation;

(ix) Assessed or voluntary contribution; or

(x) Any other financial assistance transaction that authorizes the entity's expenditure of Federal funds.

(2) For the purposes of this part, the term ''Federal financial assistance'' does not include:

(i) Technical assistance that provides services in lieu of money;

(ii) A transfer of title to federally-owned property provided in lieu of money, even if the award is called a grant;

(iii) Any classified Federal award; or

(iv) Any award funded in whole or in part with Recovery funds, as defined in section 1512 of the American Recovery and Reinvestment Act of 2009 (Pub. L. 111–5).

*Recipient* means an entity that receives or administers a Federal Award directly from a Federal agency.

*Total Compensation* means the cash and noncash dollar value an executive earns during an entity's preceding fiscal year. This includes all items of compensation as prescribed in 17 CFR 229.402(c)(2).

### APPENDIX A TO PART 170—AWARD TERM

#### I. REPORTING SUBAWARDS AND EXECUTIVE COMPENSATION

(a) *Reporting of first-tier subawards*—(1) *Applicability.* Unless the recipient is exempt as provided in paragraph (d) of this award term, the recipient must report each subaward that equals or exceeds $30,000 in Federal funds for a subaward to an entity or Federal agency. The recipient must also report a subaward if a modification increases the Federal funding to an amount that equals or exceeds $30,000. All reported subawards should reflect the total amount of the subaward.

(2) *Reporting Requirements.* (i) The recipient must report each subaward described in