

§ 25.300

2 CFR Ch. I (1–1–21 Edition)

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

(a) A recipient may not make a subaward to a subrecipient unless that subrecipient has obtained and provided to the recipient a unique entity identifier. Subrecipients are not required to complete full SAM registration to obtain a unique entity identifier.

(b) A recipient must notify any potential subrecipients that the recipient cannot make a subaward unless the subrecipient has obtained a unique entity identifier as described in paragraph (a) of this section.

Subpart D—Definitions

SOURCE: 85 FR 49524, Aug. 13, 2020, unless otherwise noted.

§ 25.400 Applicant.

Applicant, for the purposes of this part, means a non-Federal entity or Federal agency that applies for Federal awards.

§ 25.401 Federal Awarding Agency.

Federal Awarding Agency has the meaning given in 2 CFR 200.1.

§ 25.405 Federal Award.

Federal Award, for the purposes of this part, means an award of Federal financial assistance that a non-Federal entity or Federal agency received from a Federal awarding agency.

§ 25.406 Federal financial assistance.

(a) *Federal financial assistance*, for the purposes of this part, means assistance that entities received or administer in the form of:

- (1) Grant;
- (2) Cooperative agreements (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));
- (3) Loans;
- (4) Loan guarantees;
- (5) Subsidies;
- (6) Insurance;
- (7) Food commodities;
- (8) Direct appropriations;

(9) Assessed or voluntary contributions; or

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

(b) *Federal financial assistance*, for the purposes of this part, does not include:

- (1) Technical assistance, which provides services in lieu of money; and
- (2) A transfer of title to federally owned property provided in lieu of money, even if the award is called a grant.

§ 25.407 Recipient.

Recipient, for the purposes of this part, means a non-Federal entity or Federal agency that received a Federal award. This term also includes a non-Federal entity who administers Federal financial assistance awards on behalf of a Federal agency.

§ 25.410 System for Award Management (SAM).

System for Award Management (SAM) has the meaning given in paragraph C.1 of the award term in appendix A to this part.

§ 25.415 Unique entity identifier.

Unique entity identifier has the meaning given in paragraph C.2 of the award term in appendix A to this part.

§ 25.425 For-profit organization.

For-profit organization means a non-Federal entity organized for profit. It includes, but is not limited to:

- (a) An "S corporation" incorporated under Subchapter S of the Internal Revenue Code;
- (b) A corporation incorporated under another authority;
- (c) A partnership;
- (d) A limited liability corporation or partnership; and
- (e) A sole proprietorship.

§ 25.430 Foreign organization.

Foreign organization has the meaning given in 2 CFR 200.1.

§ 25.431 Foreign public entity.

Foreign public entity has the meaning given in 2 CFR 200.1.

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§ 25.432 Highest level owner.

Highest level owner has the meaning given in 2 CFR 200.1.

§ 25.433 Indian Tribe (or “federally recognized Indian Tribe”).

Indian Tribe (or “federally recognized Indian Tribe”) has the meaning given in 2 CFR 200.1.

§ 25.440 Local government.

Local government has the meaning given in 2 CFR 200.1.

§ 25.443 Non-Federal entity.

Non-Federal entity, as it is used in this part, has the meaning given in paragraph C.3 of the award term in appendix A to this part.

§ 25.445 Nonprofit organization.

Non-Federal organization, has the meaning given in 2 CFR 200.1.

§ 25.447 Predecessor.

Predecessor means a non-Federal entity that is replaced by a successor and includes any predecessors of the predecessor.

§ 25.450 State.

State has the meaning given in 2 CFR 200.1.

§ 25.455 Subaward.

Subaward has the meaning given in 2 CFR 200.1.

§ 25.460 Subrecipient.

Subrecipient has the meaning given in 2 CR 200.1.

§ 25.462 Subsidiary.

Subsidiary has the meaning given in 2 CFR 200.1.

§ 25.465 Successor.

Successor means a non-Federal entity that has replaced a predecessor by acquiring the assets and carrying out the affairs of the predecessor under a new name (often through acquisition or merger). The term “successor” does not include new offices or divisions of the same company or a company that only changes its name.

APPENDIX A TO PART 25—AWARD TERM

I. SYSTEM FOR AWARD MANAGEMENT AND UNIVERSAL IDENTIFIER REQUIREMENTS

A. Requirement for System for Award Management

Unless you are exempted from this requirement under 2 CFR 25.110, you as the recipient must maintain current information in the SAM. This includes information on your immediate and highest level owner and subsidiaries, as well as on all of your predecessors that have been awarded a Federal contract or Federal financial assistance within the last three years, if applicable, until you submit the final financial report required under this Federal award or receive the final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another Federal award term.

B. Requirement for Unique Entity Identifier

If you are authorized to make subawards under this Federal award, you:

1. Must notify potential subrecipients that no entity (see definition in paragraph C of this award term) may receive a subaward from you until the entity has provided its Unique Entity Identifier to you.

2. May not make a subaward to an entity unless the entity has provided its Unique Entity Identifier to you. Subrecipients are not required to obtain an active SAM registration, but must obtain a Unique Entity Identifier.

C. Definitions

For purposes of this term:

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

2. *Unique Entity Identifier* means the identifier assigned by SAM to uniquely identify business entities.

3. *Entity* includes non-Federal entities as defined at 2 CFR 200.1 and also includes all of the following, for purposes of this part:

- A foreign organization;
- A foreign public entity;
- A domestic for-profit organization; and
- A domestic or foreign for-profit organization; and
- A Federal agency.

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

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

[85 FR 49525, Aug. 13, 2020]

PARTS 26–169 [RESERVED]**PART 170—REPORTING SUBAWARD AND EXECUTIVE COMPENSATION INFORMATION****Subpart A—General**

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APPENDIX A TO PART 170—AWARD TERM

AUTHORITY: Pub. L. 109–282; 31 U.S.C. 6102.

SOURCE: 75 FR 55669, Sept. 14, 2010, unless otherwise noted.

Subpart A—General**§ 170.100 Purposes of this part.**

This part provides guidance to Federal awarding agencies on reporting Federal awards to establish requirements for recipients' reporting of 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 section 6202 of Public Law 110–252, hereafter referred to as “the Transparency Act”.

[85 FR 49525, Aug. 13, 2020]

§ 170.105 Types of awards to which this part applies.

This part applies to Federal awarding agency's grants, cooperative agreements, loans, and other forms of Federal financial assistance subject to the Transparency Act, as defined in § 170.320.

[85 FR 49525, Aug. 13, 2020]

§ 170.110 Exceptions to which this part applies.

(a) *General.* Through a Federal awarding agency's implementation of the guidance in this part, this part applies to recipients, other than those exempted by law or excepted in accordance with paragraphs (b) and (c) of this section, that—

(1) Apply for or receive Federal awards; or

(2) Receive subawards under Federal awards.

(b) *Exceptions.* (1) None of the requirements in this part apply to an individual who applies for or receives a Federal award as a natural person (*i.e.*, unrelated to any business or nonprofit organization he or she may own or operate in his or her name).

(2) None of the requirements regarding reporting names and total compensation of a non-Federal entity's five most highly compensated executives apply unless in the non-Federal entity's preceding fiscal year, it received—

(i) 80 percent or more of its annual gross revenue in Federal procurement contracts (and subcontracts) and Federal financial assistance awards subject to the Transparency Act, as defined at § 170.320 (and subawards); and

(ii) \$25,000,000 or more in annual gross revenue from Federal procurement contracts (and subcontracts) and Federal financial assistance awards subject to the Transparency Act, as defined at § 170.320; and

(3) The public does not have access to information about the compensation of senior executives, unless otherwise publicly available, 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.

(c) *Exceptions for classes of Federal awards or recipients.* OMB may allow exceptions for classes of Federal awards or recipients subject to the requirements of this part when exceptions are not prohibited by statute.

[85 FR 49525, Aug. 13, 2020]

Subpart B—Policy

§ 170.200 Federal awarding agency reporting requirements.

(a) Federal awarding agencies are required to publicly report Federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, governmentwide website and follow OMB guidance to support Transparency Act implementation.

(b) Federal awarding agencies that obtain post-award data on subaward obligations outside of this policy should take the necessary steps to ensure that their recipients are not required, due to the combination of agency-specific and Transparency Act reporting requirements, to submit the same or similar data multiple times during a given reporting period.

[85 FR 49525, Aug. 13, 2020]

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

(a) Each Federal awarding agency that makes awards of Federal financial assistance subject to the Transparency Act must include the requirements described in 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, and is issued on or after the effective date of this part.

(b) The notice of funding opportunity, regulation, or other issuance must require each non-Federal entity that applies for Federal financial assistance and that does not have an exception under §170.110(b) to have the necessary processes and systems in place to comply with the reporting re-

quirements should they receive Federal funding.

[85 FR 49526, Aug. 13, 2020]

§ 170.220 Award term.

(a) To accomplish the purposes described in §170.100, a Federal awarding 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) A Federal awarding agency, consistent with paragraph (a) of this section, is not required to include the award term in appendix A to this part if it determines that there is no possibility that the total amount of Federal funding under the Federal award will equal or exceed \$30,000. However, the Federal awarding agency must subsequently modify the award to add the award term if changes in circumstances increase the total Federal funding under the award is anticipated to equal or exceed \$30,000 during the period of performance.

[85 FR 49526, Aug. 13, 2020]

Subpart C—Definitions

§ 170.300 Federal agency.

Federal agency means a Federal agency as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f).

[85 FR 49526, Aug. 13, 2020]

§ 170.301 Federal awarding agency.

Federal awarding agency has the meaning given in 2 CFR 200.1.

[85 FR 49526, Aug. 13, 2020]

§ 170.305 Federal award.

Federal award, for the purposes of this part, means an award of Federal financial assistance that a recipient receives directly from a Federal awarding agency.

[85 FR 49526, Aug. 13, 2020]

§ 170.307 Foreign organization.

Foreign organization has the meaning given in 2 CFR 200.1.

[85 FR 49526, Aug. 13, 2020]