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Title 2 — Grants and Agreements

Subtitle A — Office of Management and Budget Guidance for Federal Financial Assistance

Chapter I — Office of Management and Budget Government-Wide Guidance for Federal Financial Assistance

Part 170 Reporting Subaward and Executive Compensation Information

Subpart A General

§ 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

PART 170—REPORTING SUBAWARD AND EXECUTIVE COMPENSATION INFORMATION

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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 paragraph (a)(1) of this award term to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at <http://www.fsrc.gov>.
- (ii) For subaward information, report no later than the end of the month following the month in which the subaward was issued. (For example, if the subaward was made on November 7, 2025, the subaward must be reported by no later than December 31, 2025).

(b) **Reporting total compensation of recipient executives for entities –**

(1) **Applicability.** The recipient must report the total compensation for each of the recipient's five most highly compensated executives for the preceding completed fiscal year if:

- (i) The total Federal funding authorized to date under this Federal award equals or exceeds \$30,000;
- (ii) in the preceding fiscal year, the recipient received:
 - (A) 80 percent or more of the recipient's annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and
- (iii) The public does not have access to information about the compensation of the executives 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 after receiving this subaward. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)

(2) **Reporting Requirements.** The recipient must report executive total compensation described in paragraph (b)(1) of this appendix:

- (i) As part of the recipient's registration profile at <https://www.sam.gov>.
- (ii) No later than the month following the month in which this Federal award is made, and annually after that. (For example, if this Federal award was made on November 7, 2025, the executive total compensation must be reported by no later than December 31, 2025.)

(c) **Reporting of total compensation of subrecipient executives –**

(1) **Applicability.** Unless a first-tier subrecipient is exempt as provided in paragraph (d) of this appendix, the recipient must report the executive total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if:

- (i) The total Federal funding authorized to date under the subaward equals or exceeds \$30,000;
- (ii) In the subrecipient's preceding fiscal year, the subrecipient received:
 - (A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal awards (and subawards) subject to the Transparency Act; and
- (iii) The public does not have access to information about the compensation of the executives 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 after receiving this subaward. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)

(2) **Reporting Requirements.** Subrecipients must report to the recipient their executive total compensation described in paragraph (c)(1) of this appendix. The recipient is required to submit this information to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at <http://www.fsr.gov> no later than the end of the month following the month in which the subaward was made. (For example, if the subaward was made on November 7, 2025, the subaward must be reported by no later than December 31, 2025).

(d) **Exemptions.**

- (1) A recipient with gross income under \$300,000 in the previous tax year is exempt from the requirements to report:
 - (i) Subawards, and
 - (ii) The total compensation of the five most highly compensated executives of any subrecipient.

(e) **Definitions.**

For purposes of this award term:

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); and
 - (ix) Any State or locality;

(2) Does not include:

- (i) An individual recipient of Federal financial assistance; or
- (ii) A Federal employee.

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

Subaward has the meaning given in 2 CFR 200.1.

Subrecipient has the meaning given in 2 CFR 200.1.

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).

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