ADMINISTRATION FOR CHILDREN & FAMILIES

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Subject: Appendix A to Part 170 – Award Term on Reporting Subawards and Executive Compensation

Applicability: ACF Federal Financial Assistance Awards Equaling or Exceeding $30,000 in Federal Funding

Updates: The following table shows the updates that were made to this document:

Date Updated	Significant Change
2025/10/01	Moved content from the ACF website to a PDF to assist with versioning control. Updated and verified that the content aligns with 2 CFR Part 170.

Purpose: According to 2 CFR Part 170, ACF must include Appendix A to Part 170 Award Term in each Federal award to a recipient under which the total funding is anticipated to equal or exceed $30,000 in Federal funding. When the amount is less than $30,000, ACF is not required to include the term. However, ACF is including the award term for all Federal awards in the event that total funding under an award exceeds the $30,000 threshold.

Background: On June 6, 2008, the Office of Management and Budget (OMB) published proposed guidance under the Federal Register (73 FR 32417) to Federal agencies with an award term to implement requirements related to subaward reporting under the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282, as amended by section 6202 of Public Law 110-252, referred to as ''the Transparency Act'' or ''the Act''). This guidance originally was proposed for adoption in Part 33 within title 2 of the Code of Federal Regulations (CFR). On September 14, 2010, under the Federal Register (75 FR 55663) the interim final guidance was adopted in 2 CFR Part 170 due to Part 33 no longer being available.

This term and condition applies to awards equaling or exceeding $30,000 in Federal funding:

Appendix A to Part 170 – Award Term

1. 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 https://sam.gov/fsrs.

(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 1986after 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 https://sam.gov/fsrs 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:

  - A corporation;
  - An association;
  - A partnership;
  - A limited liability company;
  - A limited liability partnership;
  - A sole proprietorship;
  - Any other legal business entity;
  - Another grantee or contractor that is not excluded by subparagraph (2); and
  - 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).