



FFATA AND UEI/SAM REQUIREMENTS FOR THE IMLS GRANTS TO STATES PROGRAM

This guidance is directed to the State Library Administrative Agency (SLAA) – the official grantee receiving IMLS Grants to States funds.

1. Federal Funding Accountability and Transparency Act (FFATA)

2 C.F.R. PART 170—REPORTING SUBAWARD AND EXECUTIVE COMPENSATION INFORMATION

Appendix A to Part 170—Award Term

I. REPORTING SUBAWARDS AND EXECUTIVE COMPENSATION

a. Reporting of first-tier subawards –

Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each subaward that equals or exceeds \$30,000 in Federal funds for a subaward to an entity or Federal agency. You 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. You 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.* You must report the total compensation for each of your 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, you received:

(A) 80 percent or more of your 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. You must report executive total compensation described in paragraph b.1. of this award term:

i. As part of your 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 award term, you 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 you their executive total compensation described in paragraph c.1. of this award term. You are 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:

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 employees 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).

[89 FR 30111, Apr. 22, 2024, as amended at 89 FR 79732, Oct. 1, 2024]

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2. Unique Entity Identifier (UEI) and System for Award Management (SAM)

2 C.F.R. PART 25—UNIQUE ENTITY IDENTIFIER AND SYSTEM FOR AWARD MANAGEMENT

Subpart B—Policy

2 C.F.R. § 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 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.

2 C.F.R. § 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.

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2 C.F.R. § 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.

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Subpart C—Recipient Requirements of Subrecipients

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

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

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

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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, you as the recipient must maintain a current and active registration in SAM.gov. Your registration must always be current and active until you submit all final reports required under this Federal award or receive the final payment, whichever is later. You must review and update your information in SAM.gov at least annually from the date of your initial registration or any subsequent updates to ensure it is current, accurate, and complete. If applicable, this includes identifying your immediate and highest-level owner and subsidiaries and providing information about your predecessors that have received a Federal award or contract within the last three years.

(b) *Requirement for Unique Entity Identifier (UEI).*

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

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

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

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

System for Award Management (SAM.gov) 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 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.

Updated December 2025