Federal Funding Accountability and Transparency Act

Spring 2012 Overview
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Purpose

- FFATA seeks to create a single searchable website (USASpending.gov) that provides the public with greater access to Federal spending information.
- Federal spending transparency will increase and wasteful government spending will be reduced.
- Provide data about grants, contracts, loans, awards, cooperative agreements, and other forms of Federal financial assistance.
What triggers FFATA requirement?

- New Award over $25K after 10/1/2010
- If a new Federal Assistance Identification Number (FAIN) on or after that date. The FAIN is the unique award number assigned to a particular grant or cooperative agreement by the Federal awarding agency (as opposed to the CFDA number, which pertains to a program generally).
- If the terms and conditions of the grant award require the submission of a FFATA report.
What constitutes a new FAIN?

- “In some programs, a new award number is used each year and that new award number is considered a new FAIN. In some programs, where awards are made for a multi-year project, but may be funded in increments, even though a suffix may be added, e.g., -02 or -03 designating the subsequent years of an approved project, this is not considered a new FAIN. Therefore, if the FAIN for an award made in November 2009 was AB-12345 and for an award under the same program made in November 2010 was AB-56789, the latter would be considered a new FAIN. However, if the FAIN for an award made in November 2009 was AB-12345-02 and for an award under the same program made in November 2010 was AB-12345-03, the latter would not be considered a new FAIN.”

- Fed OMB A133 Supplement, March 2011
Who Is Responsible for Reporting?

- Federal Agencies must report prime award information
- Prime awardees must report information on first-tier sub-awards over $25K and information on subawardee executive compensation
Definition of Sub-Awards for FFATA

- A sub-award is a monetary award, made as a result of a Federal award to a grant recipient or contractor, to a sub-recipient or sub-contractor.

- “A sub-recipient relationship exists when funding from a pass-through entity is provided to perform a portion of the scope of work or objectives of the pass-through entity’s award agreement with the... awarding agency.” (OMB Circular A-133 Compliance Supplement)

- State agency to state agency awards are not considered sub-awards when determining reporting requirements.
What Is the Specific New Information?

• Sub-award Information Required for FFATA Reporting:
  ▫ Name of entity receiving award
  ▫ Amount of award (obligated amount)
  ▫ Funding agency
  ▫ NAICS code
  ▫ Program source
  ▫ Award title descriptive of the purpose of the funding action
  ▫ Location of the entity (including congressional district)
  ▫ Place of performance (including congressional district)
  ▫ Unique identifier of the entity and its parent; and
  ▫ Total compensation and names of top five executives (prime or sub-awardee)
Executive Compensation Criteria

- if the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards

- and $25,000,000 or more in annual gross revenues from Federal awards

- and the public does not have access to this information about the compensation of the 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
Implementation

- Delaware is using a decentralized reporting structure.
- As prime awardee, each agency is responsible for reporting on their applicable grants and contracts.
- OMB will offer guidance and training. Updated guidance will be issued this spring.
- OMB will also identify techniques to extract data from usaspending.gov and fsrs.gov to ensure that state agencies are adhering to the State’s policies and procedures regarding FFATA.
- OMB will perform an audit of grants quarterly to ensure FFATA compliance.
- Agencies continue to send PDFs of reports to analyst
Reporting Timeline

- Sub awards must be reported by months end following the month in which they were awarded.
- Example: Sub-award date of April 1\textsuperscript{st}. Report must be submitted by May 31\textsuperscript{st}.
- Example: Sub-award date of May 31\textsuperscript{st}. Report must be submitted by June 30\textsuperscript{th}. 
Registrations Needed to Report

- Prime awardees must have an active DUNS number registration [http://fedgov.dnb.com/webform](http://fedgov.dnb.com/webform)
- Prime awardees must have an active registration in the Central Contractor Registration (CCR) [https://www.bpn.gov/ccr/default.aspx](https://www.bpn.gov/ccr/default.aspx)
- Sub awardees must have an active DUNS number registration
- It is recommended but not required that sub awardees be registered in the CCR
Reporting System

- Reports are entered through a web based reporting system, the Federal Funding Accountability and Transparency Subaward Reporting System, known as FSRS [https://www.fsrs.gov](https://www.fsrs.gov)
- Registering in FSF requires an active DUNS number
- Registrations are linked to a DUNS number and an email address which serves as the username
Major Drawbacks to Reporting System

- Multiple users may have the same DUNS number
- Each username (email address) can only be linked to one DUNS number
- Prime reports are not always entered into FSRS.gov in a timely manner. State agencies should document efforts to file including correspondence with federal partner.
FSRS Home Page (www.fsrs.gov)

Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)

Log-In or Register Now:
- FEDERAL GOVERNMENT
- Awardees

Please use Internet Explorer 6.0+, Mozilla Firefox 2.0+, or Apple Safari 3.0+ to access FSRS.

About FSRS
The Federal Funding Accountability and Transparency Act (FFATA) was signed on September 26, 2006. The intent is to empower every American with the ability to hold the government accountable for each spending decision. The end result is to reduce wasteful spending in the government. The FFATA legislation requires information on federal awards (federal financial assistance and expenditures) be made available to the public via a single, searchable website, which is www.USASpending.gov.

The FFATA Subaward Reporting System (FSRS) is the reporting tool Federal prime awardees (i.e. prime contractors and prime grant recipients) use to capture and report subawards and executive compensation data regarding their first-tier subawards to meet the FFATA reporting requirements. Prime contract awardees will report against subcontracts awarded and prime grant awardees will report against sub-grants awarded. The sub-award information entered in FSRS will then be displayed on www.USASpending.gov associated with the prime award furthering Federal spending transparency.

REPORTING TIMELINE FOR PRIME CONTRACTORS
Prime Contractors awarded a Federal contract or order that is subject to Federal Acquisition Regulation clause 52.204-10 (Reporting Executive Compensation and First-Tier Subcontract Awards) are required to file a FFATA subaward report by the end of the month following the month in which the prime contractor awards any subcontract greater than $25,000. This reporting requirement will be phased-in (see below):

Documents
- User Guides
  - FSRS Awardee Guide
- Training Materials
  - FSRS Awardee User Demonstration

News
Question of the Month:
Who is required to file a FFATA report in FSRS? View the answer

New! As of October 29, 2010, FSRS.gov now supports both contracts and grants sub-award reporting. Prime awardees, click here to register or login.

Viewer Software:
Some documents linked from this page are in PDF, Flash, or PowerPoint format. To view these files, you may need to download:
- Adobe Acrobat Reader
- Adobe Flash Player
- Microsoft PowerPoint Viewer 2007

For questions about FSRS, contact:
- Your contracting officer for questions about FSRS applicability to your contracts.
- For Help: Federal Service Desk
In FSRS, Prime Awardees Can...

- Manage FFATA Reports
  - Search for an Award
  - Create New FFATA Sub-award Report
  - Save Draft FFATA Sub-award Report
  - Delete Draft FFATA Sub-award Report
  - Submit New FFATA Sub-award Report
  - Reopen and Revise Submitted FFATA Sub-award Report
  - Copy Existing FFATA Sub-award Report
  - Manage FFATA Sub-award Report List
  - Submit Multiple FFATA Sub-award Reports

- Manage Awardee Worklist
  - Organize Prime Awards Associated with Registered DUNS
  - Search for Prime Award
  - Add Prime Award to / Remove Prime Award from Worklist
Create New FFATA Sub-award Report
Step 1 - Instructions

Instructions for FFATA Subaward Reporting

PRIME CONTRACTORS awarded a Federal contract or order that is subject to Federal Acquisition Regulation clause 52.204-10 (Reporting Executive Compensation and First-Tier Subcontract Awards) are required to file a FFATA subaward report by the end of the month following the month in which the prime contractor awards any subcontract greater than $25,000. This reporting requirement will be phased-in (see below).

- Phase 1: Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to $20,000,000, reporting starts now.
- Phase 2: Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to $50,000, reporting starts October 1, 2010.
- Phase 3: Reporting subcontracts under federally-awarded contracts and orders valued greater than or equal to $25,000, reporting starts March 1, 2011.

Although the requirement to report subawards is being phased-in at certain dollar levels, if you would like to start reporting prior to the start date for your subcontracts, the system is available to you for reporting.

PRIME GRANT RECIPIENTS awarded a new Federal grant greater than or equal to $25,000 as of October 1, 2010 are subject to FFATA sub-award reporting requirements as outlined in the Office of Management and Budget guidance issued August 27, 2010. The prime awardee is required to file a FFATA sub-award report by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to $25,000.

Note

Please be aware that all information collected on the FSRS website (www.fsrs.gov), including registration information and report data, will be visible to the public on a public website (www.usaspending.gov).

Copy Existing Report

Note: You may copy data from an existing report by clicking the drop-down below and selecting a report.

Select existing report

[Options]
Step 2 - Enter Award 

Note: If you are unable to find or report against a prime award that should be available through FSRS, please take the following action:

- Prime Contract Awardees -- Contact your cognizant contracting officer or official for help. In order for you to file a FFATA subaward report against your contract, your government contracting authority will have to report your record to Federal Procurement Data System -Next Generation (FPDS-NG). FPDS-NG is the authoritative source of the basic contractual information used to pre-populate many of the FSRS fields when entering your Contract Number. For more information on FPDS-NG please visit https://www.fds.gov.

- Prime Grant Awardees -- Contact your grant making official for help. In order for you to file a FFATA subaward report against your grant, your Federal grant making official must report your prime grant award information through their FAADS+ file submission to USA Spending. The Agency’s FAADS+ submission is the authoritative source for the basic grant award information used to pre-populate many of the prime award details in your FFATA report. For more information on the FAADS+ format, please read OMB M-09-18.

Type of Award:
- Contract/Order
- Grant Award

Back  Cancel  Continue
Step 2 - Enter Award #

Enter Contract / Award #

Note:
- If you are unable to find or report against a prime award that should be available through FSRS, please take the following action:
  - Prime Contract Awardees -- Contact your cognizant contracting officer or official for help. In order for you to file a FFATA subaward report against your contract, your government contracting authority will have to report your record to Federal Procurement Data System-Next Generation (FPDS-NG). FPDS-NG is the authoritative source of the basic contractual information used to pre-populate many of the FSRS fields when entering your Contract Number. For more information on FPDS-NG please visit https://www.fpds.gov.
  - Prime Grant Awardees -- Contact the grant making official for help. In order for you to file a FFATA subaward report against your grant, your Federal Grant making official must report your prime grant award information through the FAADS+ file submission to USA/Granting. The Agency’s FAADS+ submission is the authoritative source for the basic grant award information used to pre-populate many of the prime award details in your FFATA report. For more information on the FAADS+ format, please read OMB M-09-19.

Select Existing Grant:
Choose the grant from your worklist that you would like to report on.
If the grant is not found, use the text field below to manually enter in the number

02SH0293

5ve, enter Award ID (FAIN):

02SH0293
Step 2 - Enter Award #
Step 4 - Prime Award Details

Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)

New Report

1. Instructions
2. Enter Award ID (FAIN)
3. Grant Award Details
4. Prime Award Details
5. Subawardee Data
6. Review
7. Submit Report

Prime Award Details

Note: Some fields have been pre-populated from data in FAADS+ and CCR; please review the report to identify and complete required fields that have not been pre-populated. For specific data sources by data element, consult the data dictionary found in the Tips section.

FFATA Report For Grants

1. Federal Award Identifier Number (FAIN)*: 029-10293

2. Federal Agency ID*: 7599
   Is this information correct?
   • Yes  ○ No

3. Federal Agency Name*:
   ADMINISTRATION FOR CHILDREN AND FAMILIES

4. Prime Awardee DUNS #:
   078179652
   Is this information correct?
   • Yes  ○ No

5. DUNS Number +4:
   
   * Indicates a required field
Step 4 - Prime Award Details (2 of 5)

6. Prime Awardee Name:
   BROOKLYN BUREAU OF COMMUNITY SERVICE (INC)

7. Prime Awardee Doing Business As Name:
   Brooklyn Community Services

8. Prime Awardee Address:
   Street Address:
   285 SCHERMERHORN ST
   City:
   BROOKLYN
   State:
   New York
   Country:
   United States
   Zip+4:
   112171024
   Congressional District:
   10

9. Prime Awardee Parent DUNS #:
   076179652

10. Principal Place Of Performance (POP):
    City:
    State:
    Country:
    United States
    Is this information correct?
    Yes  No

Tips

Clicking ‘Save’ or ‘Save and Continue’ will save your report in draft (DRT) and allow you to leave and continue your report later.

Click ‘Save and Continue’ to save information on the current page and go to the next page of the form.

Click ‘Save’ if you want to save and stay on the current page.

Click ‘Cancel’ to leave and continue your report later from the point you last saved. If you have not yet saved the report, clicking cancel will simply return to the reports list.

If you receive an error notification, you can ignore errors and save your current information. You will be required to resolve all invalid form fields before you can review and submit your report.

Quickly skip to any page by clicking the steps in the left column.

FFATA Grants Data Definitions
Step 4 - Prime Award Details (3 of 5)

11. CFDA Program Number(s):
93.708 ARRA - Head Start

12. Project Description:
EARLY HEAD START ARRA EXPANSION

13. Total Federal Funding Amount*:
8,265,730.00

14. Obligation/Action Date*:
December 0, 2009

15. Report Month*:
August 2011

In order to determine whether you are required to report executive compensation data, answer the following question(s):

16. In your business or organization's preceding completed fiscal year, did your business or organization (the legal entity to which this specific CCR record, represented by a DUNS number, belongs) receive (1) 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?*

10. Principal Place Of Performance (POP):
City:
Brooklyn
State:
New York
Country:
United States

Click on USPS.com link to do a zip code lookup. For entry of zip codes, do not include dashes when entering the Zip+4. Note: Zip+4 is NOT required if the address location is Non-US.
In order to determine whether you are required to report executive compensation data, answer the following question(s):

16. In your business or organization’s preceding completed fiscal year, did your business or organization (the legal entity to which this specific CCR record, represented by a DUNS number, belongs) receive (1) 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?*

☐ Yes  ☐ No

17. Does the public have access to information about the compensation of the executives in your business or organization (the legal entity to which this specific CCR record, represented by a DUNS number, belongs) 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?*

☐ Yes  ☐ No
Step 5 - Subawardee Data (1 of 3)

**Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)**

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<td><strong>1. Instructions</strong></td>
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<td>2. Enter Award ID (FAIN)</td>
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<tr>
<td><strong>3. Prima Award Details</strong></td>
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</tr>
<tr>
<td><strong>4. Subawardee Data</strong></td>
<td></td>
</tr>
<tr>
<td><strong>5. Review</strong></td>
<td></td>
</tr>
<tr>
<td><strong>6. Submit Report</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Subawardee Data

#### 1. Subawardee Information:
- Add Subawardee

#### Progress

- FFATA Details
  - Subawardee Data
  - Subawardee Information
    - Subawardee DUNS
    - DUNS Number +4
    - Subawardee Name
  - Subawardee Doing Business
  - As Name
  - Subawardee Address
  - Subawardee Parent DUNS
  - Amount of Subaward
  - Subaward Obligation/Action
- Date
  - CFDA Program Number(s)
  - Federal Agency ID
  - Federal Agency Name
  - Subawardee Principal Place of Performance
  - Subaward Number
  - As provided to you by your subawardee, in your subawardee's business or organization's preceding completed fiscal year, did its business or organization (the legal entity to which the DUNS number it provided belongs) receive (1) 80 percent or more of its annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements, and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?
  - As provided to you by your subawardee, does the public have access to information about the compensation of the executives in the subawardee's business or organization (the legal entity to which the DUNS number it provided belongs) through periodic reports filed under section 13(k) or 15(d) of...
Step 5 - Subawardee Data (2 of 3)

Subawardee Data

1. Subawardee Information:
   - Subawardee DUNS:
     029149087 [Change DUNS]
   - DUNS Number: +4

2. Subawardee Name:
   BROOKLYN YOUTH SPORTS CLUB, INC.

3. Subawardee Doing Business As Name:

4. Subawardee Address:
   - Street Address:
     9 Wyckoff St
   - City:
     Brooklyn
   - State:
     New York
   - Country:
     United States
   - Zip Code:
     11209-1034
   - Congressional District:
     10

Progress

- FFATA Details
  - Subawardee Data
    - Subawardee Information
      - Subawardee DUNS
      - DUNS Number
      - Subawardee Name
      - Subawardee Doing Business As Name
  - Grant Award Details
    - Subawardee Address
    - Subawardee Parent DUNS
  - Prime Award Details
    - Amount of Subaward
    - Subaward Obligation/Action Date
  - Other Data
    - CFDA Program Number(s)
    - Federal Award ID
    - Federal Award Name
    - Subawardee Principal Place of Performance
      - Subaward Number
      - As provided to you by your subawardee, in your subawardee’s business or organization’s preceding completed fiscal year, did its business or organization (the legal entity to which the DUNS number it provided belongs) receive (1) 80 percent or more of its annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?
      - As provided to you by your subawardee, does the public have access to information about the compensation of the executives in the subawardee’s business or organization (the legal entity to which the DUNS number it provided belongs)?
### Step 5 - Subawardee Data (3 of 3)

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<td>Amount of Subaward:</td>
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<td>Subaward Obligation/Action Date:</td>
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<tr>
<td>CFDA Program Number(s):</td>
<td>93.708 ARRA - Head Start</td>
</tr>
<tr>
<td>Federal Agency ID:</td>
<td>7590</td>
</tr>
<tr>
<td>Federal Agency Name:</td>
<td>ADMINISTRATION FOR CHILDREN AND FAMILIES</td>
</tr>
<tr>
<td>Subaward Project Description:</td>
<td>Provide nutritious after-school snacks at the Brooklyn Youth Sports Club.</td>
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<td>Subaward Principal Place of Performance:</td>
<td></td>
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<tr>
<td>City:</td>
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</tr>
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In order to determine whether you are required to report executive compensation data, answer the following question(s):
Step 6 - Review

FFATA reports

# 02SH0293

Review FFATA Report

Options:
- View Printable Report
- Save PDF

FFATA Report For Grants

1. Federal Award Identifier Number (FAIN): 02SH0293
2. Federal Agency ID: 7580
   - Is this information correct? Yes
3. Federal Agency Name: ADMINISTRATION FOR CHILDREN AND FAMILIES
4. Prime Awardee DUNS #: 078170662
   - Is this information correct? Yes
5. DUNS Number +4:
6. Prime Awardee Name: BROOKLYN BUREAU OF COMMUNITY SERVICE (INC)
7. Prime Awardee Doing Business As Name: Brooklyn Community Services
8. Prime Awardee Address:
   - Street Address: 265 SCHERMERHORN ST
   - City: BROOKLYN
   - State: New York
   - Country: United States

Tips:
- Clicking 'Save' or 'Save and Continue' will save your report in draft (DRT) and allow you to leave and continue your report later.
- Click 'Save and Continue' to save information on the current page and go to the next page of the form.
- Click 'Save' if you want to save and stay on the current page.
- Click 'Cancel' to leave and continue your report later from the point you last saved. If you have not yet saved the report, clicking cancel will simply return to the reports list.
- If you receive an error notification, you can ignore errors and save your current information. You will be required to resolve all invalid form fields before you can review and submit your report.
- Quickly skip to any page by clicking the steps in the left column.
Step 7 - Submit Report

Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)

Submit Report

Submission Instructions
Please click submit to submit your report.

Note
Please be aware that all information collected on the FSRS website (www.fsrs.gov), including registration information and report data, will be visible to the public on a public website (www.usaspending.gov).

Report Accepted
Report has been accepted.

Note: Please be aware that all information collected on the FSRS website (www.fsrs.gov), including registration information and report data, will be visible to the public on a public website (www.usaspending.gov).
System resources
Where Do I Find System Resources?

FSRS’ Resources Page (https://www.fsrs.gov/resources) contains:

- Quick Reference Guides for Contracts and Grants
  - Managing Sub-award Reporting in FSRS:
    - Add an Award to the Awardee Worklist
    - Delete an Award from the Awardee Worklist
    - Creating and Submitting a FFATA Sub-award Report in FSRS
    - Edit a Report from the FFATA Reports List
    - Review, Access and Retrieve Reports from the FFATA Reports List
    - Complete a Batch Upload for Sub-award Reporting
  - User Guides
    - Demonstration Videos & Webinar Archives
    - Technical Documentation
Resources Page

Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)

Resources

Quick Reference Guides

Managing CONTRACT Subaward Reporting in FSRS:

- Add a Contract Award to the Awardee Worklist
- Delete a Contract Award from the Awardee Worklist
- Creating and Submitting a Contracts FFATA Subaward Report in FSRS
- Edit a Report from the FFATA Reports List
- Review, Access and Retrieve Reports from the FFATA Reports List
- Complete a Batch Upload for Contracts Sub-award Reporting

Managing GRANT Subaward Reporting in FSRS:

- Add a Grant Award to the Awardee Worklist
- Delete a Grant Award from the Awardee Worklist
- Creating and Submitting a Grants FFATA Subaward Report in FSRS
- Edit a Report from the FFATA Reports List
- Review, Access and Retrieve Reports from the FFATA Reports List
- Complete a Batch Upload for Grants Sub-award Reporting

User Guides

For Awardee Users:  
For Government Users:
GETTING HELP
Where Can I Find Help?

- FSRS is one of several systems served by the Federal Service Desk (www.fsd.gov) for Tier 1 support.

- The FSRS home page has a For Help: Federal Service Desk link directing users to the multi-channel FSD contact center.

- FSRS also has system FAQs posted on the home page and again within the site on the Resources Page.
Clicking on the “For Help: Federal Service Desk” link on the home page, or anywhere within the site, takes the user to a splash screen.

The user can either click the logo to be quickly redirected immediately or wait 30 seconds and be sent to the FSD home page at www.fsd.gov.
Register for DUNS Number

Welcome to the D&B D-U-N-S Request Service for US Federal Government Contractors and Grantees

Dun & Bradstreet (D&B) provides a D-U-N-S Number, a unique nine digit identification number, for each physical location of your business.

D-U-N-S Number assignment is FREE for all businesses required to register with the US Federal government for contracts or grants.

Click here to request your D-U-N-S Number via the Web. If one does not exist for your business location, it can be created within 1 business day.

Click here to request your D-U-N-S Number by phone (for U.S., Puerto Rico, and U.S. Virgin Islands Only).

For technical difficulties, contact gov@dnb.com
CCR On-Line Registration Help

Further information about sub-award reporting is available at USAspending.gov under “Sub-award Documents”

http://www.usaspending.gov/sub-award-documents
Questions?