



Subaccounting

Definition

- Subaccounting involves awarding funds to grantees into a separate account instead of pooled accounts (G Accounts) maintained by the Division of Payment Management (DPM). The new accounts will be subaccounts (P accounts).

Background

- As of October 1, 2013 it is the policy the Department of Health Human Services (DHHS) to award all new grants into subaccounts in the Division of Payment Management;
- Designed to enhance financial integrity and grant close out processes;
- Operating Division (OPDiv) award operation not changing.

Process

- HRSA and other OPDiv's have waiver request through FY 14 to develop and phase in awards;
- All agencies must be fully compliant by FY15.



Subaccounting

You may already be familiar with subaccounted awards if you have one or more of the following grant listed below:

- Ryan White Part A/B,
- Title V MCHB Block Grant,
- Affordable Care Act (ACA) and
- American Recovery Reinvestment Act (ARRA) funded



Subaccounting

Subaccounting at HRSA/Implementation

- Awarded to New and Competing Continuations (Type 1 and 2), various Administrative actions (Type 6), and Change of Grantee (Type 7);
- HRSA will transition Type 3 and Type 5 awards to a sub-accounting model no later than September 30, 2014;
- Grantee can find the subaccount code on the HRSA Notice of Award (NOA);
- HRSA will communicate its full migration plan to come into compliance to HHS and to affected grantees by 09/30/2014. FY14 will be the final year for awards issued in pooled accounts;
- Rules applicable to domestic and international award recipients.



Subaccounting

Grantee Impact: What HRSA grantees need to know?

- Grantee will have the ability to see individual HRSA awards to match appropriate expenditure(s);
- Grantee will be able to view/match the Subaccount Code with the reference on the HRSA NOA for payment draws and expenditure reporting in DPM;
- Grantee still required to submit FFR's, and FCTR accordingly. If a change occurs for the FFR submission, grantees will be apprised regarding any change of Reporting Requirements



Subaccounting

Additional Resources

- HHS Sub-accounting:

http://www.dpm.psc.gov/grant_recipient/hhs_subaccounting/hhs_subaccounting.aspx?explorer.event=true

- PMS Payment File Upload Feature:

http://www.dpm.psc.gov/grant_recipient/bulkpaymentfile/bulkpaymentfile.aspx

- FAQs:

http://www.dpm.psc.gov/grant_recipient/hhs_subaccounting/hhs_subaccounting_faq.aspx

- PMS FFR-FCTR Instructions:

http://www.dpm.psc.gov/grant_recipient/hhs_subaccounting/subacct_ffr_instructions.aspx

http://www.dpm.psc.gov/grant_recipient/hhs_subaccounting/hhs_subaccounting.aspx?explorer.event=true

- Future Grantee Technical Assistance calls sponsored by HRSA's Office of Federal Assistance Management (OFAM). (TBA)

Subaccounting

Additional Resources

- Points of Contact
 - HRSA – Grants Management Specialist listed on your Notice of Award
 - Division of Payment Management
 - http://www.dpm.psc.gov/contacts/dpm_contact_list/dpm_contact_list.aspx?explorer.event=true



United States, Department of
Health & Human Services
Program Support Center
Financial Management Service

Division of Payment Management

[Payment Management System Logon Link](#)

Last Updated: 4/29/2011 4:57 pm

About Us

Awarding Agency Info

Contact Us

- DPM Staff
 - Office of the Director
 - Univer. & Non-Profit
 - Governmental & Tribal
 - Accounting Reports
 - Information Systems
 - Cross Servicing
- Hours of Operation

FARS/FAGA

Grant Recipient Info

Help

PMS Release Information

Training

En Español

Lapse in Appropriations

DPM Branches

The DPM Internal Organization

The Division of Payment Management is comprised of four branches and the Office of the Director:

- **Governmental and Tribal**
- **University and Non-Profit**
- **Accounting Reports**
- **Information Systems**

The first two branches, designated as "Payment Branches", are the accounting branches that work with our recipient population and handle their accounts on an account-by-account level. These Account Liaisons are whom recipients work with most often. Recipient organizations should be in contact with these accountants to assist in receiving their funding and all FFR - Cash Transaction reporting issues.

DPM Staff names and contact information can be found under the appropriate branch.

[DPM Home](#) | [PSC Home](#) | [HHS Home](#) | [Contact Us](#) | [Accessibility](#) | [Suggestions](#)
[Privacy Policy](#) | [Freedom of Information Act](#) | [Disclaimers](#) | [The White House](#) | [FirstGov](#)

U.S. Department of Health & Human Services
 200 Independence Avenue, S.W. • Washington, D.C. 20201