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.
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
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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