DHHS Award Subaccount Transition

INTRODUCTION

DHHS agencies (NIH, HRSA, CDC, AHRQ) are transitioning how they make payments; they are going from a pooled account system to a subaccount system. This will allow DHHS agencies to track spending by the award. See NOT-OD-14-093.

POLICY

In order to process these awards for individual billing, UCSF needs to create new A#s for continuations and supplements that would otherwise have kept the same A#.

- Our current practice is to issue new A#s for renewals, so there is no change to the renewal process.
- Sub-In agreements are billed individually, so we do not need to create new A#s for Sub-In continuations and supplements when the parent award migrates to a subaccount.
- The current practice of issuing new A#s for Sub-Ins when the parent award is competitively renewed will continue.

PROCEDURE

Competing Awards (NO CHANGE)

- NIH and other DHHS Agencies\(^1\)will continue to award all new funding (new and renewal) to subaccounts.
- Check award for subaccount identifier (see Appendix for examples)
- Conduct new award review and intake
- **RMS Triage will create a CACTAS Folder with P# and for awards assigned a subaccount identifier, the subaccount identifier will be added to the DESCRIPTION field for the CACTAS Folder.**

NIH Type 5 Awards\(^2\) - Non-Competing Continuations
The transition for NIH awards will occur over the course of the next year. Beginning with awards with start dates October 1, 2015 and forward, NIH will award RPPRs as Type 4 awards (instead of Type 5). By September 30, 2016 all NIH awards will be transitioned. Here is a list of the awards that are projected to transition:

1. PROGRESS REPORT STAGE: for NIH RPPRs with due dates August 2015 (award start dates of October 1) and forward, check the most recent NOA in RAS to determine if the existing award has already transitioned to a subaccount (most will have NOT transitioned)

   • If the existing award is not setup on a subaccount, code the continuation as a "RENEWAL" in eProposal and add a note that this continuation is being processed as a renewal to transition the award to a subaccount.
     ○ The dates used in eProposal are the dates of the award going forward.
     ○ EXAMPLE:
       ■ Original Project Dates: 12/1/2013 - 11/30/2018
       ■ Dates for the next year: 12/1/2015 - 11/30/2016
       ■ Dates for eProposal: 12/1/2015 - 11/30/2018
       ■ NOTE: It is important to code this as a RENEWAL in eProposal so that a new Parent P# is created. This will allow for the creation of continuation and supplements to be created in future years.

   • If the existing award is setup on a subaccount, proceed as a normal continuation in eProposal.

As an additional reference, OSR will distribute a report of NIH continuations with RPPR’s due each month commencing with August 2015, and continue to do so through July 2016, to RMS, Campus Administration and CGA. The report will inform all parties

   ■ That the awards listed are transitioning to subaccounts and the effective date,
   ■ That the continuations for these awards have been setup in eProposal and Proposal Express as RENEWALS in order to receive subaccount awards,
   ■ That the financials for these awards need to be closed out and any carryover reported on the FFR. If carryover exceeds 25% of the total approved budget or if the award did not authorize automatic carryover, prior approval is required in order to use carryover funds.
     ○ The FFR should cover the original start (year 1 or the first competitive segment) through the new end date,
     ○ The FFR is due no later than 90 days after the end of the calendar quarter in which the budget period ended.
     ○ Any unliquidated obligations should be reported on the subaccount transitional FFR expenditure data report.

2. AWARD STAGE: For NIH RPPRs awarded as Type 4 awards, (instead of Type 5).
At Award Acceptance NIH Type 4 Awards will be set-up as a RENEWAL for the remaining years of the current cycle.

- RMS Triage Team will create a new CACTAS folder and agreement using the RENEWAL P# established for the RPPR.
- RMS Triage Team will reference the subaccount number in the description field for the folder.
- RMS Triage Team will reference the parent A# in the Related Award field of the CACTAS Agreement.

- RMS staff will review NOAs for correctness and compliance, ensure that the Proposal Express and CACTAS Action Type is set to Renewal and note in the Award Set-Up Notes that the award is being processed as a renewal to transition award to a subaccount.

NOTE: If the proposal was coded as a CONTINUATION but needs to be coded as a RENEWAL because it was issued on a subaccount for the first time, RMS staff will follow instructions to replace a proposal posted on the OSR Data tab of the internal RMS website.

NOTE: If a proposal is coded as a RENEWAL because RMS expected it to be issued on a subaccount and it is NOT, RMS staff will follow instructions to replace a proposal posted on the OSR Data tab of the internal RMS website.

**DHHS Agencies (other than NIH) Continuations/Supplements**

Before preparing the Application for continuations/supplements, check the most recent NOA in RAS to determine if the existing award has already transitioned to a subaccount.

- If the existing award is setup on a subaccount, proceed as normal.
- If the existing award is not setup on a subaccount, code the proposal as a "renewal" in eProposal and add a note that this continuation/supplement is being processed as a renewal to transition the award to a subaccount.

Before accepting the Award for continuations/supplements, check to see if the award is made on a subaccount (see Appendix for examples) check the most recent NOA in RAS to determine if the existing award has already transitioned to a subaccount:

- If the existing award has transitioned to a subaccount, process the continuation/supplement as normal.
- If the existing award has not transitioned and the incoming award is on a subaccount, confirm that the Action Type in Proposal Express and CACTAS is "renewal" and add a note to Award Setup Notes that this continuation/supplement is being processed as a renewal to transition to a subaccount.
NOTE: If the proposal was coded as a CONTINUATION but needs to be coded as a RENEWAL because it was issued on a subaccount for the first time, RMS staff will follow instructions to replace a proposal posted on the OSR Data tab of the internal RMS website.

NOTE: If a proposal is coded as a RENEWAL because RMS expected it to be issued on a subaccount and it is NOT, RMS staff will follow instructions to replace a proposal posted on the OSR Data tab of the internal RMS website.

**NIH Type 3 Awards**

For awards with October 1, 2015 start dates and forward, NIH will award type 3 funding to subaccounts:

Before preparing the Application for a supplement, check the most recent NOA in RAS to determine if the existing award has already transitioned to a subaccount.

- If the existing award is setup on a subaccount, prepare supplement proposal and process award, as normal.
- If the existing award is not setup on a subaccount, code the proposal as a "renewal" in eProposal and add a note that this supplement is being processed as a renewal to transition the award to a subaccount.

Before accepting the Award for continuations/supplements, check to see if the award is made on a subaccount (see Appendix for examples) check the most recent NOA in RAS to determine if the existing award has already transitioned to a subaccount:

- If the existing award has transitioned to a subaccount, process the continuation/supplement as normal.
- If the existing award has not transitioned and the incoming award is on a subaccount, confirm that the Action Type in Proposal Express and CACTAS is "renewal" and add a note to Award Setup Notes that this continuation/supplement is being processed as a renewal to transition to a subaccount.

NOTE: If the proposal was coded as a SUPPLEMENT but needs to be coded as a RENEWAL because it was issued on a subaccount for the first time, RMS staff will follow instructions to replace a proposal posted on the OSR Data tab of the internal RMS website.

NOTE: If a proposal is coded as a RENEWAL because RMS expected it to be issued on a subaccount and it is NOT, RMS staff will follow instructions to replace a proposal posted on the OSR Data tab of the internal RMS website.
APPENDIX - How to identify an award that has been transitioned to a Sub Account.

Examples of Subaccount Identifiers:

NIH Example

Assignment to PMS ?P? subaccount is clearly stated in the Award Document. This usually can be found on Page 3 under ?Section I ? Award Data?:

Fiscal Information:
CFDA Number: 93,847
EIN: 1946036493A6
Document Number: RDK102100A
PMS Account Type: P (Subaccount)
Fiscal Year: 2014

HRSA Example # 1

HRSA may not always mention the PMS ?P? subaccount in the award document, however a ?Sub Account Code? can be found on the first page of the HRSA award:

<table>
<thead>
<tr>
<th>17. OBJ. CLASS:</th>
<th>18. CRS-EIN:</th>
<th>19. FUTURE RECOMMENDED FUNDING:</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY-CAN</td>
<td>CFDA</td>
<td>DOCUMENT NO.</td>
</tr>
<tr>
<td>10-3701300</td>
<td>93.510</td>
<td>T69HP20749AC</td>
</tr>
</tbody>
</table>

HRSA Example # 2

We have seen some HRSA NOAs where the ?Sub Account Code? is N/A, but the Terms & Conditions specify a subaccount:

Terms and Conditions
Failure to comply with the special remarks and conditions may result in a draw down restriction being placed on your Payment Management System account or denial of future funding.

Grant Specific Term(s)
1. This Notice of Award is revised to obligate funds in the amount of $47,110 in order to reobligate them to the correct subaccount in Payment Management.

All prior terms and conditions remain in effect unless specifically removed.

CDC Example # 1

CDC does not reference the PMS ?P? subaccount in the NOA, but they do reference subaccounts in other ways, usually in Section IV ? PS Special Terms and Conditions.
Here is another example of how CDC references subaccounts in Section IV of the NOA, Terms and Conditions:

- The Office of Human Development Services (OHDS) example:
  - The OHDS does not mention PMS ?P? subaccounts, ?Sub Account Codes,? or ?Sub Account Titles? in the NOA. The only way to tell that they have moved a continuation/supplement to a subaccount is by the Document Number, which will be changed. Here is an example from Award 90ZT0125 where Budget Year 1 is under Document No?90ZT012501? in a pooled account; however, Budget Year 2 was issued under a new Document No. ?90ZT012502? in a subaccount:
1 HHS agencies

2 So far, only NIH has provided an administrative process to transition Type 3 and Type 5 awards.