Important Reminder – Federal Funding Accountability and Transparency Act (FFATA) – SubAward Reporting Requirements

As previously mentioned at various business managers meetings across campus the Office of Management and Budget issued a memorandum on August 27, 2010 which requires recipients of federal funding to report certain information on first-tier subaward recipients with subawards greater than $25,000. This requirement became effective for grants and cooperative agreements with an award date of October 1, 2010 or later and for contracts beginning March 1, 2011. Any discussion you may have with subaward personnel is an opportunity to provide guidance that ensures Yale meeting this new reporting requirement.

The required reporting is due by the month end following the month in which the subaward agreement is fully executed. There are 17 data elements that must be reported for the Prime Awardee (i.e., Yale) when entering into a subaward agreement and 14 data elements for the subrecipient.

The additional FFATA reporting requirements have necessitated changes in the subaward process, as follows:

- Use of NIH 398 Face Page or equivalent for all subawards at time of proposal. The 398 Face Page was selected as it is the most widely used form that captures the required reporting elements.
- Collection of DUNS # on all first tier subawards (per NIH policy NOT-OD-11-004)
- Subrecipient registration in the Central Contractor Registration (CCR) system (a subrecipient organization can register at https://www.bpn.gov/ccr/default.aspx)
- Use of new FDP subaward agreement template to capture additional data elements
- Signature of Yale authorized signatory occurring upon return of outgoing subaward agreement.

Due to the tight timeline for reporting, all the data elements must be collected from the subrecipient organization prior to the full execution of a subaward agreement. A subaward agreement will not be signed and/or set-up without the receipt of all the necessary reporting data elements.

Departments can help to ensure the timely set-up of subaward agreements by ensuring completion by the subrecipient of all information required on the PHS 398 face page at proposal and guiding subrecipients as necessary in the completion of fields in the Subrecipient Compliance form.

Important Update – New Expense Type for Research Lab Services

A new expense type has been added to the Chart of Accounts within the ET Minor 8336XX Lab/Research Services. Effective immediately, please charge all non-patient care research lab services, external or internal, to 833695 - Lab Services-Non Patient. This new expense type will be assessed F&A costs and is included in the University’s Modified Total Direct Cost (MTDC) research base.

Historically there has been only one expense type for lab services, 845300, which was used for both patient and non-patient care lab services. The expense type was unburdened and excluded from the MTDC because it was included within the patient care section of the Chart of Accounts. However, this treatment is incorrect for lab services related to research, which necessitated a new expense type. The existing expense type 845300 should now only be used for internal or external patient care lab services. The title of the expense code has been changed to clarify its use. 845300 will remain unburdened and excluded from the MTDC base of the University.

In summary, charges should be assigned as follows:

- 833695 - Lab Services-Non Patient (New)
- 845300 – Lab Services-Patient Care (Existing)

This change will be implemented prospectively, so it is not required that departments make expense code changes retroactively. As always, please feel free to contact your GCA and GCFA representatives if you have any questions or need additional assistance with either of the above processes.