



State of Texas Federal Portion of the

# Statewide Single Audit Report for the Year Ended August 31, 2024



Lisa R. Collier, CPA, CFE, CIDA  
State Auditor

February 2025  
Report No. 25-315

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**STATE OF TEXAS  
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**INDEPENDENT AUDITORS' REPORTS**  
**FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED AUGUST 31, 2024**



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**Lisa R. Collier,**  
CPA, CFE, CIDA,  
State Auditor

## INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Honorable Greg Abbott, Governor  
The Honorable Glenn Hegar, Comptroller of Public Accounts  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dustin Burrows, Speaker of the House of Representatives  
and  
Members of the Legislature, State of Texas


We have audited the consolidated financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the State of Texas, as of and for the year ended August 31, 2024, and have issued our report thereon dated February 21, 2025, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

As described in Note 1 to the Schedule of Expenditures of Federal Awards, the schedule does not include expenditures of federal awards for one blended component unit and six discrete component units of the State of Texas. Each of those component units has its own independent audit in compliance with the Uniform Guidance.

*Lisa R. Collier*

Lisa R. Collier, CPA, CFE, CIDA  
State Auditor

February 21, 2025

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Greg Abbott, Governor  
The Honorable Glenn Hegar, Comptroller of Public Accounts  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dustin Burrows, Speaker of the House of Representatives  
Members of the Legislature, State of Texas

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

We have audited the State of Texas's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State of Texas's major federal programs for the year ended August 31, 2024. The State of Texas's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The State of Texas's financial statements include the operations of a blended component unit, Texas A&M Research Foundation (TAMRF), which expended approximately \$74.4 million in federal awards, and the operations of a discretely-presented component unit, Texas State Affordable Housing Corporation (TSAHC), which expended approximately \$3.6 million in federal awards, which are not included in the State of Texas's schedule of expenditures of federal awards for the year ended August 31, 2024. Our audit, described below, did not include the operations of TAMRF and TSAHC because the entities have engaged other auditors to perform an audit in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

*Qualified Opinion on the Aging Cluster, Temporary Assistance for Needy Families (TANF), Social Services Block Grant (SSBG), Opioid STR, Block Grants Community Mental Health Services (MHBG), Block Grants for Substance Use Prevention, Treatment and Recovery Services (SABG)*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Aging Cluster, TANF, SSBG, Opioid STR, MHBG, and SABG for the year ended August 31, 2024.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the State of Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended August 31, 2024.

The Honorable Greg Abbott, Governor  
 The Honorable Glenn Hegar, Comptroller of Public Accounts  
 The Honorable Dan Patrick, Lieutenant Governor  
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**Basis for Qualified and Unmodified Opinions**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State of Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State of Texas’s compliance with the compliance requirements referred to above.

**Matter Giving Rise to Qualified Opinions on the Aging Cluster, TANF, SSBG, Opioid STR, MHBG, and SABG**

As described in the accompanying schedule of findings and questioned costs, the State of Texas did not comply with requirements regarding the following:

Agency	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	Aging Cluster ALN 93.558 – TANF ALN 93.667 – SSBG ALN 93.788 – Opioid STR ALN 93.958 – MHBG ALN 93.959 – SABG	Reporting	2024-005

Compliance with such requirements is necessary, in our opinion, for the State of Texas to comply with the requirements applicable to those programs.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State of Texas’s federal programs.

**Auditors’ Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State of Texas’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State of Texas’s compliance with the requirements of each major federal program as a whole. We did not audit the State of Texas’s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the Research and Development Cluster (R&D) (the other auditor’s major federal program), which represents approximately 4.0% of total federal assistance expended by the State of Texas for the year ended August 31, 2024. The other auditor’s major federal program is identified in the accompanying schedule of findings and questioned costs as a major federal program and was audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the other auditor’s major federal program is based solely on the reports of the other auditor.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State of Texas’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State of Texas’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of Texas’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Other Matters**

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items:

Agency/ University	Major Program	Compliance Requirement	Finding Number
Department of State Health Services	ALN 93.323 – Epidemiology and Laboratory Capacity for Infectious Diseases	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2024-001
		Cash Management	2024-002
Health and Human Services Commission	Aging Cluster	Matching, Level of Effort, Earmarking Reporting	2024-003

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	Aging Cluster	Reporting	2024-004
	ALN 93.558 – TANF ALN 93.667 – SSBG	Subrecipient Monitoring	2024-006
	ALN 93.667 – SSBG ALN 93.958 – MHBG	Period of Performance	2024-007
	ALN 93.667 – SSBG	Reporting	2024-008
	Medicaid Cluster	Eligibility	2024-011
		Special Tests and Provisions – ADP Risk Analysis and System Security Review	2024-012
		Special Tests and Provisions – Provider Eligibility	2024-013
Texas Department of Housing and Community Affairs	ALN 14.239 – Home Investment Partnerships Program	Special Tests and Provisions – Medical Loss Ratio	2024-015
		Subrecipient Monitoring	2024-016
Texas Department of Transportation	ALN 20.106 – Airport Improvement Program	Special Tests and Provisions – Housing Quality Standards	2024-017
		Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2024-018
Texas Veterans Commission	Employment Services Cluster	Reporting	2024-019 2024-020
		Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2024-021 2024-022
Texas Workforce Commission	Workforce Innovation and Opportunity Act (WIOA) Cluster	Reporting	2024-024
	ALN 84.126 – Rehabilitation Services-Vocational Rehabilitation Grants to States	Procurement and Suspension and Debarment	2024-026
Texas A&M Engineering Experiment Station	Research and Development Cluster	Equipment and Real Property Management	2024-101

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Agency/ University	Major Program	Compliance Requirement	Finding Number
The University of Texas at Austin	Research and Development Cluster	Equipment and Real Property Management	2024-102
The University of Texas Health Science Center at San Antonio	Research and Development Cluster	Equipment and Real Property Management	2024-103
The University of Texas Medical Branch at Galveston	Research and Development Cluster	Equipment and Real Property Management	2024-105
The University of Texas Southwestern Medical Center	Research and Development Cluster	Equipment and Real Property Management	2024-106

Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* require the auditor to perform limited procedures on the State of Texas’s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The State of Texas’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors’ Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs listed below to be a material weakness:

Agency	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	Aging Cluster ALN 93.558 – TANF ALN 93.667 – SSBG ALN 93.788 – Opioid STR ALN 93.958 – MHBG ALN 93.959 – SABG	Reporting	2024-005

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*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs and listed below to be significant deficiencies:

Agency/ University	Major Program	Compliance Requirement	Finding Number	
Department of State Health Services	ALN 93.323 – Epidemiology and Laboratory Capacity for Infectious Diseases	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2024-001	
		Cash Management	2024-002	
Health and Human Services Commission	Aging Cluster	Matching, Level of Effort, Earmarking Reporting	2024-003	
		Reporting	2024-004	
	ALN 93.558 – TANF ALN 93.667 – SSBG	Subrecipient Monitoring	2024-006	
	ALN 93.667 – SSBG ALN 93.958 – MHBG	Period of Performance	2024-007	
	ALN 93.667 – SSBG	Reporting	2024-008	
	ALN 93.958 – MHBG	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2024-009	
	Medicaid Cluster		Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2024-010
			Eligibility	2024-011
			Special Tests and Provisions – ADP Risk Analysis and System Security Review	2024-012
			Special Tests and Provisions – Provider Eligibility	2024-013
Special Tests and Provisions – Provider Health and Safety Standards			2024-014	
		Special Tests and Provisions – Medical Loss Ratio	2024-015	

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Texas Department of Housing and Community Affairs	ALN 14.239 – Home Investment Partnerships Program	Subrecipient Monitoring	2024-016
		Special Tests and Provisions – Housing Quality Standards	2024-017
Texas Department of Transportation	ALN 20.106 – Airport Improvement Program	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2024-018
		Reporting	2024-019 2024-020
Texas Veterans Commission	Employment Services Cluster	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2024-021 2024-022
		Reporting	2024-023
Texas Workforce Commission	Workforce Innovation and Opportunity Act (WIOA) Cluster	Reporting	2024-024
	ALN 84.126 – Rehabilitation Services-Vocational Rehabilitation Grants to States	Period of Performance Procurement and Suspension and Debarment Reporting	2024-025
		Procurement and Suspension and Debarment	2024-026
Texas A&M Engineering Experiment Station	Research and Development Cluster	Equipment and Real Property Management	2024-101
The University of Texas at Austin	Research and Development Cluster	Equipment and Real Property Management	2024-102
The University of Texas Health Science Center at San Antonio	Research and Development Cluster	Equipment and Real Property Management	2024-103
The University of Texas Medical Branch at Galveston	Research and Development Cluster	Activities Allowed or Unallowed, Allowable Costs/Cost Principles Cash Management Equipment and Real Property Management Period of Performance Procurement and Suspension and Debarment Subrecipient Monitoring Special Tests and Provisions – Key Personnel	2024-104



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Agency/ University	Major Program	Compliance Requirement	Finding Number
The University of Texas Medical Branch at Galveston	Research and Development Cluster	Equipment and Real Property Management	2024-105
The University of Texas Southwestern Medical Center	Research and Development Cluster	Equipment and Real Property Management	2024-106

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the State of Texas’s response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The State of Texas’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Austin, Texas  
 February 21, 2025

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture</b>					
U.S. Department of Agriculture	10.XXX	APP-30327	\$ -	\$ 23,821	\$ 23,821
	10.XXX	U5129	-	63,754	63,754
<i>Pass-Through from American Forest Foundation</i>	10.XXX	M2301170	-	88	88
<i>Pass-Through from National Center for Farmworker Health, Inc.</i>	10.XXX	M2403583	-	29,712	29,712
<i>Pass-Through from National Sheep Industry Improvement</i>	10.XXX	M2401339	-	5,093	5,093
Total - ALN 10.XXX			-	122,468	122,468
Agricultural Research Basic and Applied Research	10.001		-	44,312	44,312
<i>Pass-Through from CRDF Global</i>	10.001	54-1777346	-	81,613	81,613
Total - ALN 10.001			-	125,925	125,925
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	2,121,581	2,121,581
Wildlife Services	10.028		-	99,585	99,585
Conservation Reserve Program	10.069		-	192,604	192,604
Voluntary Public Access and Habitat Incentive Program	10.093		103,970	248,480	352,450
COVID-19 - Farm Service Agency Taxpayer Outreach Education and Technical Assistance (American Rescue Plan Assistance)	10.146	GR017181	-	208,427	208,427
Market News	10.153		-	16,128	16,128
Federal-State Marketing Improvement Program	10.156		-	25,958	25,958
Market Protection and Promotion	10.163		-	878,064	878,064
<i>Pass-Through from CCOF Foundation</i>	10.163	M2303065	-	106,289	106,289
Total - ALN 10.163			-	984,353	984,353
Wholesale Farmers and Alternative Market Development	10.164		-	82,219	82,219
Specialty Crop Block Grant Program - Farm Bill	10.170		347,688	1,171,682	1,519,370
	10.170		559,889	172,630	732,519
Total - ALN 10.170			907,577	1,344,312	2,251,889
Organic Certification Cost Share Programs	10.171		33,233	-	33,233
COVID-19 - Pandemic Relief Activities: Farm and Food Worker Relief Grant Program	10.181	AGT010554	-	108,470	108,470
Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	10.182		15,210,015	-	15,210,015
	10.182		24,686,679	2,725	24,689,404
Total - ALN 10.182			39,896,694	2,725	39,899,419
Local Food for Schools Cooperative Agreement Program	10.185		4,076,724	-	4,076,724
COVID-19 - The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	10.187		5,950,295	-	5,950,295
COVID-19 - Resilient Food System Infrastructure Program	10.190		-	5,000	5,000
Grants for Agricultural Research, Special Research Grants	10.200		-	10,151	10,151
<i>Pass-Through from Kansas State University</i>	10.200	A22-0149-S002	-	6,611	6,611
<i>Pass-Through from Mississippi State University</i>	10.200	327054 06 14 FR21-1	-	9,051	9,051
<i>Pass-Through from University of Florida</i>	10.200	2301036128	-	1,143	1,143
<i>Pass-Through from University of Florida - Gainesville</i>	10.200	PO 2200995885	-	23,018	23,018
Total - ALN 10.200			-	49,974	49,974
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	206,809	206,809
Sustainable Agriculture Research and Education	10.215		-	1,305	1,305
<i>Pass-Through from University of Georgia</i>	10.215	00002444	-	-	-
	10.215	00002632-501	-	16,296	16,296
	10.215	00002633	-	33,160	33,160
	10.215	00002840	-	16,465	16,465
	10.215	00002892	-	20,782	20,782
	10.215	00002907	-	3,175	3,175
	10.215	00002965	-	102,397	102,397
<i>Pass-Through from University of Georgia Research Foundation, Inc.</i>	10.215	00003177	-	5,654	5,654
	10.215	00003257	-	20,476	20,476
Total - ALN 10.215			-	219,710	219,710
1890 Institution Capacity Building Grants	10.216		-	(2,764)	(2,764)
Higher Education - Institution Challenge Grants Program	10.217		37,195	49,989	87,184
<i>Pass-Through from University of Arkansas</i>	10.217	UA2021-208	-	73,747	73,747
Total - ALN 10.217			37,195	123,736	160,931

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture (continued)</b>					
Biotechnology Risk Assessment Research	10.219		\$ -	\$ 16,733	\$ 16,733
Higher Education - Multicultural Scholars Grant Program	10.220		-	16,891	16,891
Hispanic Serving Institutions Education Grants	10.223		134,320	604,866	739,186
<i>Pass-Through from Florida International University</i>	10.223	000494	-	27,306	27,306
<i>Pass-Through from Houston Community College System</i>	10.223	22000	-	18,775	18,775
<i>Pass-Through from Laredo Community College</i>	10.223	LCTAMUK INTERLOCAL 5 31 21	-	24,257	24,257
Total - ALN 10.223			134,320	675,204	809,524
Extension Collaborative on Immunization Teaching & Engagement	10.229	EXCB-2024-2521	-	11,837	11,837
<i>Pass-Through from eXtension Foundation</i>	10.229	EXC3-2023-2408	-	46,936	46,936
Total - ALN 10.229			-	58,773	58,773
COVID-19 - American Rescue Plan Technical Assistance Investment Program	10.234		302,376	124,207	426,583
Food and Agriculture Defense Initiative (FADI)	10.304	F0008724402004	-	(4,028)	(4,028)
<i>Pass-Through from University of Florida</i>	10.304	00002905	-	480	480
	10.304	00003520	-	47,224	47,224
Total - ALN 10.304			-	43,676	43,676
Specialty Crop Research Initiative	10.309		11,223	70,569	81,792
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	10.309	423537-19911	-	70,111	70,111
Total - ALN 10.309			11,223	140,680	151,903
Agriculture and Food Research Initiative (AFRI)	10.310		135,903	450,636	586,539
<i>Pass-Through from Houston Community College System</i>	10.310	220000	-	27,891	27,891
<i>Pass-Through from North Carolina Agricultural and Technical State University</i>	10.310	241114E	-	13,539	13,539
<i>Pass-Through from University of Missouri</i>	10.310	220000	-	2,419	2,419
Total - ALN 10.310			135,903	494,485	630,388
Beginning Farmer and Rancher Development Program	10.311		71,894	405,710	477,604
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	54,115	54,115
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		96,368	358,222	454,590
Food Safety Outreach Program	10.328		-	92,826	92,826
<i>Pass-Through from University of Florida</i>	10.328	00003017	-	4,468	4,468
Total - ALN 10.328			-	97,294	97,294
Crop Protection and Pest Management Competitive Grants Program	10.329		127,783	501,053	628,836
Gus Schumacher Nutrition Incentive Program	10.331	2023-70413-41064	-	3,624	3,624
Veterinary Services Grant Program	10.336		17,047	102,258	119,305
Rural Business Development Grant	10.351		-	166,150	166,150
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		114,424	377,514	491,938
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		-	5,369,781	5,369,781
Cooperative Extension Service	10.500		5,000	2,365,881	2,370,881
<i>Pass-Through from Auburn University</i>	10.500	20-HDFS-205212-TAES	16,297	132,860	149,157
	10.500	21-SFWS-361260-TAMES	-	21,896	21,896
	10.500	24-HDFS-205317-TAES	-	83,841	83,841
<i>Pass-Through from Kansas State University</i>	10.500	A00-0983-S107	-	143	143
	10.500	A24-0175-S014	-	4,375	4,375
<i>Pass-Through from Mississippi State University</i>	10.500	018000 342088 04	-	(559)	(559)
<i>Pass-Through from University of Arkansas</i>	10.500	GR016196	-	18,328	18,328
	10.500	GR016201	-	21,115	21,115
	10.500	GR016202	-	(7,708)	(7,708)
	10.500	GR016209	-	44,298	44,298
<i>Pass-Through from University of Arkansas Cooperative Extension</i>	10.500	31011-19	-	(3,407)	(3,407)
Total - ALN 10.500			21,297	2,681,063	2,702,360

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture (continued)</b>					
Smith-Lever Extension Funding	10.511		\$ -	\$ 15,284,909	\$ 15,284,909
Extension Services at 1890 Colleges and Tuskegee University, West Virginia State College, and Central State University	10.512		-	2,430,470	2,430,470
Expanded Food and Nutrition Education Program	10.514		-	4,347,188	4,347,188
<i>Pass-Through from Clemson University</i>	10.514	2610-207-2016399	-	14,418	14,418
Total - ALN 10.514			-	4,361,606	4,361,606
Renewable Resources Extension Act	10.515		-	123,226	123,226
Rural Health and Safety Education Competitive Grants Program	10.516		-	674	674
Agriculture Risk Management Education Partnerships Competitive Grants Program	10.520	GR018560	-	42,541	42,541
<i>Pass-Through from University of Arkansas</i>	10.520	GR018562	-	32,858	32,858
	10.520	GR019694	-	4,633	4,633
Total - ALN 10.520			-	80,032	80,032
Food and Agriculture Service Learning Program	10.522	M2402796	-	3,347	3,347
Centers of Excellence at 1890 Institutions	10.523	M2201099	-	(598)	(598)
Scholarships for Students at 1890 Institutions	10.524		-	700,738	700,738
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	A24-0602-S011	-	24,568	24,568
SNAP Fraud Framework Implementation Grant	10.535		-	321,741	321,741
Child Nutrition-Technology Innovation Grant	10.541		-	326,645	326,645
10.557					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children			175,410,421	513,844,290	689,254,711
Child and Adult Care Food Program	10.558		514,286,953	4,968,928	519,255,881
State Administrative Expenses for Child Nutrition	10.560		13,676,736	25,784,626	39,461,362
WIC Farmers' Market Nutrition Program (FMNP)	10.572		536,865	30,179	567,044
Team Nutrition Grants	10.574		-	78,017	78,017
Senior Farmers Market Nutrition Program	10.576		93,860	11,610	105,470
10.576			256,296	21,003	277,299
Total - ALN 10.576			350,156	32,613	382,769
Child Nutrition Discretionary Grants Limited Availability	10.579		1,704,373	-	1,704,373
10.579			3,410,526	-	3,410,526
Total - ALN 10.579			5,114,899	-	5,114,899
Market Access Program	10.601		-	21,281	21,281
Pandemic EBT Administrative Costs	10.649		-	(5,246,925)	(5,246,925)
10.649			(628)	5,602,057	5,601,429
Total - ALN 10.649			(628)	355,132	354,504
Cooperative Forestry Assistance	10.664		14,500	7,723,474	7,737,974
Wood Utilization Assistance	10.674		-	54,921	54,921
Urban and Community Forestry Program	10.675		-	18,099	18,099
Forest Legacy Program	10.676		-	43,009	43,009
Forest Health Protection	10.680		-	365,347	365,347
Good Neighbor Authority	10.691		-	549,475	549,475
State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	323,932	323,932
State & Private Forestry Cooperative Fire Assistance	10.698		-	955,644	955,644
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	10.720		-	153,918	153,918
Community Project Funds - Congressionally Directed Spending	10.723		50,626	98,900	149,526
Inflation Reduction Act Urban & Community Forestry Program	10.727		2,212	73,751	75,963
Rural Cooperative Development Grants	10.771		-	237,912	237,912
10.777					
Norman E. Borlaug International Agricultural Science and Technology Fellowship			-	4,213	4,213
Distance Learning and Telemedicine Loans and Grants	10.855		-	3,366	3,366
Rural Energy for America Program	10.868		-	52,583	52,583
Socially-Disadvantaged Groups Grant	10.871		-	193,630	193,630
Soil and Water Conservation	10.902		19,276	668,106	687,382
<i>Pass-Through from Hawaii Rangeland Stewardship Foundation Inc.</i>	10.902	M2402031	-	11,925	11,925
<i>Pass-Through from National Fish and Wildlife Foundation</i>	10.902	1903 20 067357	-	2,396	2,396
	10.902	1903 23 078718	-	15,185	15,185
<i>Pass-Through from National Grazing Lands Coalition</i>	10.902	COOPER- RRIS-23-0466	-	103	103
Total - ALN 10.902			19,276	697,715	716,991
Environmental Quality Incentives Program	10.912		461,468	118,051	579,519

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture (continued)</b>					
<i>Pass-Through from National Fish and Wildlife Foundation</i>	10.912	1903 23 078718	\$ -	\$ 13	\$ 13
Total - ALN 10.912			461,468	118,064	579,532
Watershed Rehabilitation Program	10.916		11,970,237	-	11,970,237
Emergency Watershed Protection Program	10.923		-	42,563	42,563
Regional Conservation Partnership Program	10.932		-	16,629	16,629
Feral Swine Eradication and Control Pilot Program	10.934		420,727	38,979	459,706
Urban Agriculture and Innovative Production	10.935	20230627	-	6,616	6,616
Partnerships for Climate-Smart Commodities	10.937		5,977	387,850	393,827
Cochran Fellowship Program	10.962		-	227,653	227,653
Total - U.S. Department of Agriculture			774,358,748	599,133,800	1,373,492,548
<b>U.S. Department of Commerce</b>					
U.S. Department of Commerce	11.XXX	48-09-C13045	-	965,521	965,521
<i>Pass-Through from Synoptic Data PBC</i>	11.XXX	S2020-125	-	359,234	359,234
Total - ALN 11.XXX			-	1,324,755	1,324,755
NOAA Mission-Related Education Awards	11.008	UTA21-000040	-	56,350	56,350
Cluster Grants	11.020		-	300,568	300,568
Bipartisan Budget Act of 2018	11.022		-	4,656,662	4,656,662
Connecting Minority Communities Pilot Program	11.028		-	561,618	561,618
State Digital Equity Planning and Capacity Grant	11.032		-	1,610,034	1,610,034
Broadband Equity, Access, and Deployment Program	11.035		-	2,582,959	2,582,959
Economic Development Technical Assistance	11.303		-	354,553	354,553
Trade Adjustment Assistance for Firms	11.313		211,848	763,149	974,997
Coastal Zone Management Administration Awards	11.419		631,770	1,969,969	2,601,739
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		-	3,500	3,500
Cooperative Fishery Statistics	11.434		-	60,548	60,548
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>	11.434	TT-749-005-2023-01	-	138,307	138,307
	11.434	TT-749-005-2024-01	-	88,552	88,552
Total - ALN 11.434			-	287,407	287,407
Southeast Area Monitoring and Assessment Program	11.435		-	182,321	182,321
COVID-19 - Unallied Management Projects	11.454	CARES2-931-999-2021-01	-	115	115
	11.454	OR-931-020-2021-01	-	2,809,429	2,809,429
Total - ALN 11.454			-	2,809,544	2,809,544
Office for Coastal Management	11.473		-	176,596	176,596
	11.473	GOMA-730-047-2023-01	24,062	2,625	26,687
Total - ALN 11.473			24,062	179,221	203,283
Educational Partnership Program	11.481	C-5211	-	3,268	3,268
Measurement and Engineering Research and Standards	11.609	00002756/78-100231	-	23,604	23,604
Manufacturing Extension Partnership	11.611		18,441	496,199	514,640
<i>Pass-Through from Iowa State University</i>	11.611	024620K	-	(232)	(232)
Total - ALN 11.611			18,441	495,967	514,408
Science, Technology, Business and/or Education Outreach	11.620		-	76,836	76,836
Minority Business Resource Development	11.802		-	797,321	797,321
MBDA Business Center	11.805		-	467,868	467,868
Marine Debris Program	11.999		-	157,281	157,281
Total - U.S. Department of Commerce			886,121	19,664,755	20,550,876
<b>U.S. Department of Defense</b>					
U.S. Department of Defense	12.XXX	DACW63-92-C-0094	-	35,399	35,399
	12.XXX	FA3002-24-H-0002	-	48,232	48,232
	12.XXX	FA3300-23-H-0015	-	15,697	15,697
	12.XXX	549D43083	-	1,387	1,387
	12.XXX	688C35329	-	5,812	5,812
	12.XXX	688C35543	-	10,679	10,679
Total - ALN 12.XXX			-	117,206	117,206



**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Defense (continued)</b>					
Procurement Technical Assistance For Business Firms	12.002		\$ -	\$ 2,036,853	\$ 2,036,853
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		197,896	3,666,043	3,863,939
National Defense Education Program	12.006	AAMU-2021-005	-	1,780	1,780
<i>Pass-Through from NCDMM</i>	12.006	HQ00342220008	-	137,617	137,617
Total - ALN 12.006			-	139,397	139,397
OnRampII	12.014		-	12,989	12,989
Payments to States in Lieu of Real Estate Taxes	12.112		-	5,108,003	5,108,003
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	337,315	337,315
Basic and Applied Scientific Research	12.300		-	(5,182)	(5,182)
Military Construction, National Guard	12.400		-	7,463,480	7,463,480
National Guard ChalleNGe Program	12.404		-	4,983,445	4,983,445
Military Medical Research and Development	12.420		31,008	254,721	285,729
The Language Flagship Grants to Institutions of Higher Education	12.550	BOR21-UTA-20-ARA-PO1- 4	-	264,363	264,363
<i>Pass-Through from Institute of International Education</i>	12.550	BOR21-UTA-20-POR-PO2	-	369,030	369,030
	12.550	BOR21-UTA-20-SSA-PO5	-	28,000	28,000
Total - ALN 12.550			-	661,393	661,393
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610		-	184,289	184,289
Economic Adjustment Assistance for State Governments	12.617		8,612	165,082	173,694
Basic, Applied, and Advanced Research in Science and Engineering	12.630		-	206,385	206,385
Legacy Resource Management Program	12.632		-	647,080	647,080
Language Grant Program	12.900		-	297,592	297,592
Information Security Grants	12.902		-	470,870	470,870
GenCyber Grants Program	12.903		-	39,447	39,447
CyberSecurity Core Curriculum	12.905		-	442,955	442,955
<i>Pass-Through from Alamo Community College District</i>	12.905	NCAE-C-001-2020	-	1,490	1,490
<i>Pass-Through from Dakota State University</i>	12.905	266-840270	-	36,564	36,564
<i>Pass-Through from University of West Florida</i>	12.905	210150 & 210187	-	152	152
	12.905	210210	-	60,978	60,978
<i>Pass-Through from Wright State University</i>	12.905	671757-1	-	16,261	16,261
Total - ALN 12.905			-	558,400	558,400
Research and Technology Development	12.910		-	1,303	1,303
Total - U.S. Department of Defense			237,516	27,346,111	27,583,627
<b>U.S. Department of Housing and Urban Development</b>					
U.S. Department of Housing and Urban Development	14.XXX	M2301456	-	38,602	38,602
	14.XXX	M2403266	-	20,000	20,000
Total - ALN 14.XXX			-	58,602	58,602
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		718,334,130	435,678,782	1,154,012,912
Emergency Solutions Grant Program	14.231		9,600,565	382,027	9,982,592
	14.231		6,482,282	340,913	6,823,195
Total - ALN 14.231			16,082,847	722,940	16,805,787
Home Investment Partnerships Program	14.239		34,792,671	4,316,355	39,109,026
	14.239		21,787,716	1,229,427	23,017,143
Total - ALN 14.239			56,580,387	5,545,782	62,126,169
Housing Opportunities for Persons with AIDS	14.241		6,371,618	97,799	6,469,417
ARRA - Tax Credit Assistance Program (Recovery Act Funded)	14.258		1,239,784	638,392	1,878,176
Housing Trust Fund	14.275		18,879,647	857,588	19,737,235
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811	14.326		-	5,039,816	5,039,816
Supportive Housing for Persons with Disabilities			-	1,404,641	1,404,641
Fair Housing Assistance Program	14.401		-	38,612	38,612
Education and Outreach Initiatives	14.416		-		
Total - U.S. Department of Housing and Urban Development			817,488,413	450,082,954	1,267,571,367

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of the Interior</b>					
Energy Community Revitalization Program (ECRP)	15.018		\$ -	\$ 11,339,885	\$ 11,339,885
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		-	2,588,451	2,588,451
Abandoned Mine Land Reclamation (AMLR)	15.252		-	1,206,115	1,206,115
Marine Minerals Activities	15.424		-	1,363,768	1,363,768
Reclamation States Emergency Drought Relief	15.514		-	93,712	93,712
Recreation Resources Management	15.524		-	(11,217)	(11,217)
Fish and Aquatic Conservation - Aquatic Invasive Species	15.608		-	17,881	17,881
Coastal Wetlands Planning, Protection and Restoration	15.614		1,875,000	-	1,875,000
Cooperative Endangered Species Conservation Fund	15.615		2,230,785	45,114	2,275,899
Clean Vessel Act	15.616		9,903	-	9,903
North American Wetlands Conservation Fund	15.623		69,297	10,000	79,297
Multistate Conservation Grant	15.628	MSCG2023-01	-	44,999	44,999
Partners for Fish and Wildlife	15.631		47,329	244,976	292,305
State Wildlife Grants	15.634		11,565	104,958	116,523
National Outreach and Communication	15.653	RBFF-23-G-513	-	24,332	24,332
National Wildlife Refuge System Enhancements	15.654		-	295,766	295,766
Endangered Species Recovery Implementation	15.657		-	79,201	79,201
Adaptive Science	15.670		-	44,493	44,493
National Land Remote Sensing Education Outreach and Research	15.815		-	20,857	20,857
National Geospatial Program: Building The National Map	15.817		271,688	-	271,688
Historic Preservation Fund Grants-In-Aid	15.904		258,100	1,132,427	1,390,527
Outdoor Recreation Acquisition, Development and Planning	15.916		11,874,631	4,730,917	16,605,548
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	1,041,494	1,041,494
Emergency Supplemental Historic Preservation Fund	15.957		2,325,984	526,111	2,852,095
National Ground-Water Monitoring Network	15.980		-	7,434	7,434
Total - U.S. Department of the Interior			18,974,282	24,951,674	43,925,956
<b>U.S. Department of Justice</b>					
U.S. Department of Justice	16.XXX	15PBJA-23-GK-02260-COAP	-	300	300
<i>Pass-Through from Altarum Institute</i>	16.XXX	2019-AR-BX-K052	-	2,631	2,631
<i>Pass-Through from Fort Bend County</i>	16.XXX	186922	-	45,375	45,375
Total - ALN 16.XXX			-	48,306	48,306
Sexual Assault Services Formula Program	16.017		1,340,623	-	1,340,623
Law Enforcement Assistance FBI Advanced Police Training	16.300		-	383,778	383,778
Law Enforcement Assistance FBI Field Police Training	16.302		-	38,739	38,739
<i>Pass-Through from Iowa State University</i>	16.302	022971A-BASE YEAR	-	75,859	75,859
Total - ALN 16.302			-	114,598	114,598
Antiterrorism Emergency Reserve	16.321		1,450,009	-	1,450,009
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		3,611	301,722	305,333
Juvenile Justice and Delinquency Prevention	16.540		1,883,097	741,921	2,625,018
Missing Children's Assistance	16.543		40,514	795,283	835,797
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		-	21,347	21,347
Crime Victim Assistance	16.575		134,236,090	4,060,093	138,296,183
Crime Victim Compensation	16.576		-	32,364,694	32,364,694
Crime Victim Assistance/Discretionary Grants	16.582		-	56,321	56,321
Violence Against Women Formula Grants	16.588		10,577,229	979,243	11,556,472
<i>Pass-Through from Temple University</i>	16.588	15JOVW-23GG-04440-STOP	-	5,744	5,744
Total - ALN 16.588			10,577,229	984,987	11,562,216
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2020-WR-AX-0071-2	-	5,711	5,711
COVID-19 - Residential Substance Abuse Treatment for State Prisoners	16.593		2,917,668	-	2,917,668
Corrections Research and Evaluation and Policy Formulation	16.602	281710	-	22,195	22,195
State Criminal Alien Assistance Program	16.606		-	14,555,173	14,555,173
Bulletproof Vest Partnership Program	16.607		5,070	1,935,772	1,940,842

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Justice (continued)</b>					
Project Safe Neighborhoods	16.609		\$ 1,282,966	\$ 86,178	\$ 1,369,144
Public Safety Partnership and Community Policing Grants	16.710		-	12,014,617	12,014,617
Juvenile Mentoring Program	16.726	0002	-	15,727	15,727
PREA Program: Strategic Support for PREA Implementation	16.735		-	(966)	(966)
Edward Byrne Memorial Justice Assistance Grant Program	16.738		13,807,038	5,192,721	18,999,759
DNA Backlog Reduction Program	16.741		-	3,119,073	3,119,073
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		630,291	651,100	1,281,391
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		-	167,213	167,213
Support for Adam Walsh Act Implementation Grant Program	16.750		-	34,504	34,504
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758		85,088	81,889	166,977
Second Chance Act Reentry Initiative	16.812		-	204,425	204,425
Justice Reinvestment Initiative	16.827		-	240,682	240,682
National Sexual Assault Kit Initiative	16.833		-	1,277,939	1,277,939
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838		-	11,147	11,147
<i>Pass-Through from City of Houston</i>	16.838	15PBJA-21-GG-04592- COAP	-	216,125	216,125
Total - ALN 16.838			-	227,272	227,272
STOP School Violence	16.839		-	450,477	450,477
Equitable Sharing Program	16.922		-	893,025	893,025
Total - U.S. Department of Justice			168,259,294	81,047,777	249,307,071
<b>U.S. Department of Labor</b>					
Labor Force Statistics	17.002		1	3,668,770	3,668,771
Compensation and Working Conditions	17.005		-	326,349	326,349
Unemployment Insurance	17.225		16,218,485	3,123,872,644	3,140,091,129
	17.225		-	54,944,313	54,944,313
Total - ALN 17.225			16,218,485	3,178,816,957	3,195,035,442
Senior Community Service Employment Program	17.235		3,431,628	56,557	3,488,185
Trade Adjustment Assistance	17.245		645,633	2,154,330	2,799,963
H-1B Job Training Grants	17.268	VIDA	-	53,824	53,824
Reentry Employment Opportunities	17.270		139,464	105,405	244,869
Work Opportunity Tax Credit Program (WOTC)	17.271		-	1,691,185	1,691,185
Temporary Labor Certification for Foreign Workers	17.273		-	688,959	688,959
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		1,643,965	15,138	1,659,103
Registered Apprenticeship	17.285		4,925,776	530,706	5,456,482
<i>Pass-Through from North Central Texas Council of Governments</i>	17.285	NCTCOG	-	14,827	14,827
Total - ALN 17.285			4,925,776	545,533	5,471,309
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	635,990	635,990
	17.502		-	36,690	36,690
Total - ALN 17.502			-	672,680	672,680
Consultation Agreements	17.504		-	2,785,017	2,785,017
Mine Health and Safety Grants	17.600		-	761,198	761,198
Total - U.S. Department of Labor			27,004,952	3,192,341,902	3,219,346,854
<b>U.S. Department of State</b>					
U.S. Department of State	19.XXX	2F-60271	-	50,079	50,079
Academic Exchange Programs - Undergraduate Programs	19.009	FY23-YALI-BE-UTA-09	-	(6)	(6)
<i>Pass-Through from International Research &amp; Exchanges Board</i>	19.009	FY23-YALI-PM-TTU-05	-	7,620	7,620
	19.009	FY24-YALI-BE-UTA-10	-	137,641	137,641
	19.009	FY24-YALI-PM-TTU-06	-	144,975	144,975
<i>Pass-Through from University of Connecticut</i>	19.009	152359671; PO# 152359671 KFS# 5670230	-	378,873	378,873
	19.009	423262	-	1,847	1,847
<i>Pass-Through from World Learning</i>	19.009	CBPSA20-PVAMU01	-	1,150	1,150
	19.009	IDEAS21-UTA01	-	5,841	5,841
	19.009	IDEAS22-UTSA01	-	27,913	27,913
Total - ALN 19.009			-	705,854	705,854

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of State (continued)</b>					
Environmental and Scientific Partnerships and Programs	19.017		\$ -	\$ 158,591	\$ 158,591
Investing in People in The Middle East and North Africa	19.021	UTA-IYLEPUG24- SIZ10019GR0026	-	46,499	46,499
Public Diplomacy Programs	19.040		101,580	174,181	275,761
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	YLAI FY21 AUSTIN 2	-	120	120
<i>Pass-Through from International Research &amp; Exchanges Board</i>	19.415	YLAI-CA-FY22-AUSTIN	-	28,000	28,000
Total - ALN 19.415			-	28,120	28,120
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		-	29,618	29,618
Criminal Justice Systems	19.703		-	44,584	44,584
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	19.750	9402 2 01 2024-UTSA	-	134,499	134,499
AEECAVESF PD Programs	19.900		3,541	155,477	159,018
Export Control and Related Border Security	19.901		8,459	50,865	59,324
Total - U.S. Department of State			113,580	1,578,367	1,691,947
<b>U.S. Department of Transportation</b>					
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106		3,708,209	68,270,192	71,978,401
Total - ALN 20.106			1,870,774	1,032,865	2,903,639
Highway Research and Development Program	20.200		1,952,737	4,917,089	6,869,826
Highway Planning and Construction	20.205		138,204,848	4,657,059,772	4,795,264,620
<i>Pass-Through from North Central Texas Council of Governments</i>	20.205	M2300267	-	41,941	41,941
Total - ALN 20.205			8,336,735	241,933,404	250,270,139
Highway Training and Education	20.215		-	263,521	263,521
Recreational Trails Program	20.219		1,453,476	801,985	2,255,461
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		22,274,839	2,827,704	25,102,543
Formula Grants for Rural Areas and Tribal Transit Program	20.509		65,991,826	3,628,411	69,620,237
Total - ALN 20.509			36,731	-	36,731
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		1,882,076	578,832	2,460,908
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	343,424	343,424
Pipeline Safety Program State Base Grant	20.700		-	7,133,200	7,133,200
University Transportation Centers Program	20.701	NITC2016-UT-20	-	(2,025)	(2,025)
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		-	2,077,397	2,077,397
Pipeline Emergency Response Grant (PERG)	20.706		-	425,587	425,587
State Damage Prevention Program Grants	20.720		-	125,088	125,088
U.S. Merchant Marine Academy	20.807		-	2,342,017	2,342,017
National Infrastructure Investments	20.933		-	4,579,541	4,579,541
Nationally Significant Freight and Highway Projects	20.934		-	760,133	760,133
Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program	20.941		-	543,942	543,942
Total - U.S. Department of Transportation			245,712,251	4,999,684,020	5,245,396,271
<b>U.S. Department of the Treasury</b>					
Low Income Taxpayer Clinics	21.008		-	84,817	84,817
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	44,878	44,878
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		7,426,227	1,579,064	9,005,291
Equitable Sharing	21.016		-	475,398	475,398
COVID-19 - Coronavirus Relief Fund	21.019		-	(8,001)	(8,001)
<i>Pass-Through from County of Hidalgo</i>	21.019	OIG-CA-20-021	-	(389,036)	(389,036)
<i>Pass-Through from Fort Bend County</i>	21.019	21-HHS-100333-A1	-	4,673	4,673
Total - ALN 21.019			-	(392,364)	(392,364)

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of the Treasury (continued)</b>					
COVID-19 - Emergency Rental Assistance Program	21.023		\$ 55,502,197	\$ 790,672	\$ 56,292,869
COVID-19 - Homeowner Assistance Fund	21.026		3,417,959	195,452,325	198,870,284
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		170,559,587	3,843,100,890	4,013,660,477
<i>Pass-Through from City of San Antonio</i>	21.027	BUFORD-ADVANCING EDU	-	53,567	53,567
	21.027	KILPELA/ BEXAR 2023	-	473,541	473,541
<i>Pass-Through from City of Wichita Falls</i>	21.027	021723	-	25,691	25,691
<i>Pass-Through from County of Bexar</i>	21.027	SLFRP1970	-	8,664,192	8,664,192
<i>Pass-Through from Dallas County</i>	21.027	COURT 2024-0400	-	50,184	50,184
	21.027	M2304652	-	169,454	169,454
<i>Pass-Through from Harris Center For Mental Health and IDD</i>	21.027	2021-0280	-	139,830	139,830
<i>Pass-Through from Tarrant County</i>	21.027	CO #137523	-	148	148
	21.027	2022-0004	-	800,000	800,000
Total - ALN 21.027			170,559,587	3,853,477,497	4,024,037,084
Total - U.S. Department of the Treasury			236,905,970	4,051,512,287	4,288,418,257
<b>General Services Administration</b>					
Donation of Federal Surplus Personal Property	39.003		11,262,804	3,669,286	14,932,090
Total - General Services Administration			11,262,804	3,669,286	14,932,090
<b>Library of Congress</b>					
Connecting Communities Digital Initiative	42.012		-	41,545	41,545
Total - Library of Congress			-	41,545	41,545
<b>National Aeronautics and Space Administration</b>					
National Aeronautics and Space Administration	43.XXX	NNJ15HK11B	-	6,935,355	6,935,355
<i>Pass-Through from Wyle Laboratories</i>	43.XXX	NNJ15HK11B	-	19,695	19,695
Total - ALN 43.XXX			-	6,955,050	6,955,050
Science	43.001		-	85,269	85,269
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	43.001	K-24-0010	12,536	-	12,536
Total - ALN 43.001			12,536	85,269	97,805
Office of Stem Engagement (OSTEM)	43.008		-	495,970	495,970
<i>Pass-Through from PAE Applied Technologies, LLC</i>	43.008	M1802806	-	(588)	(588)
Total - ALN 43.008			-	495,382	495,382
Mission Support	43.009		-	631,444	631,444
Space Technology	43.012		-	345,555	345,555
Total - National Aeronautics and Space Administration			12,536	8,512,700	8,525,236
<b>National Foundation on the Arts and the Humanities</b>					
National Foundation on the Arts and the Humanities	45.XXX	ASB-292338-23	-	8,630	8,630
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	143,557	143,557
Promotion of the Arts Partnership Agreements	45.025		-	1,372,000	1,372,000
American Latino Museum Internship and Fellowship Initiative	45.031		-	273,036	273,036
Promotion of the Humanities Federal/State Partnership	45.129	2021-6551	-	10,003	10,003
<i>Pass-Through from Humanities Texas</i>	45.129	2023-6774	-	87	87
	45.129	2023-6853	-	5,000	5,000
	45.129	2023-6854	-	3,946	3,946
	45.129	2023-6883	-	2,000	2,000
	45.129	2023-6901	-	822	822
	45.129	2023-6907	-	1,300	1,300
	45.129	2024-6915	-	2,000	2,000
	45.129	2024-6920	-	6,820	6,820
	45.129	2024-6961	-	1,521	1,521
	45.129	2024-6976	-	1,094	1,094
	45.129	2024-7015	-	160	160
Total - ALN 45.129			-	34,753	34,753

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>National Foundation on the Arts and the Humanities (continued)</b>					
Promotion of the Humanities Division of Preservation and Access	45.149		\$ -	\$ 24,647	\$ 24,647
Promotion of the Humanities Fellowships and Stipends	45.160		-	244,083	244,083
Promotion of the Humanities Research	45.161	00003483	-	25,397	25,397
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	169,253	169,253
Promotion of the Humanities Professional Development	45.163		-	38,740	38,740
Promotion of the Humanities Office of Digital Humanities	45.169		32,236	72,025	104,261
Museums for America	45.301		-	122,861	122,861
Grants to States	45.310		1,862,541	11,352,970	13,215,511
	45.310		-	656,219	656,219
Total - ALN 45.310			1,862,541	12,009,189	13,871,730
Laura Bush 21st Century Librarian Program	45.313		48,330	267,615	315,945
Total - National Foundation on the Arts and the Humanities			1,943,107	14,805,786	16,748,893
<b>National Science Foundation</b>					
National Science Foundation	47.XXX	NSFDACS1219442	-	5,390,170	5,390,170
<i>Pass-Through from Venturewell</i>	47.XXX	AID20240194	-	20,947	20,947
	47.XXX	C-7718	-	254	254
	47.XXX	C-9079	-	22,762	22,762
Total - ALN 47.XXX			-	5,434,133	5,434,133
Engineering	47.041		-	9,641	9,641
<i>Pass-Through from University of Arizona</i>	47.041	659616	-	(399)	(399)
Total - ALN 47.041			-	9,242	9,242
Mathematical and Physical Sciences	47.049		-	64,443	64,443
Geosciences	47.050		3,350	102,755	106,105
<i>Pass-Through from Columbia University</i>	47.050	26T (GG009393-04)	-	30,507	30,507
Total - ALN 47.050			3,350	133,262	136,612
Computer and Information Science and Engineering	47.070		-	423,689	423,689
Biological Sciences	47.074		-	179,936	179,936
Social, Behavioral, and Economic Sciences	47.075		11,624	23,032	34,656
STEM Education (formerly Education and Human Resources)	47.076		33,171	3,122,117	3,155,288
<i>Pass-Through from William Marsh Rice University</i>	47.076	R3J012	-	22,114	22,114
Total - ALN 47.076			33,171	3,144,231	3,177,402
Office of International Science and Engineering	47.079		-	19,297	19,297
NSF Technology, Innovation, and Partnerships	47.084		-	255,012	255,012
Total - National Science Foundation			48,145	9,686,277	9,734,422
<b>Small Business Administration</b>					
Small Business Development Centers	59.037		1,249,508	5,751,753	7,001,261
Veterans Outreach Program	59.044		-	1,231,815	1,231,815
Federal and State Technology Partnership Program	59.058		-	86,094	86,094
Congressional Grants	59.059		-	776,237	776,237
State Trade Expansion	59.061		211,047	-	211,047
COVID-19 - Community Navigator Pilot Program	59.077	SP-32657-1-06113-S06	-	61,094	61,094
Total - Small Business Administration			1,460,555	7,906,993	9,367,548
<b>U.S. Department of Veterans Affairs</b>					
U.S. Department of Veterans Affairs	64.XXX	HX-20-001	-	43,992	43,992
	64.XXX	MORISSETTE- IPA 22-24	-	26,560	26,560
	64.XXX	MORISSETTE- BLESSING IPA	-	10,373	10,373
	64.XXX	M2102691	-	160,052	160,052
	64.XXX	VA74115C0021	-	(8,136)	(8,136)
	64.XXX	YOUNG/IPAAMCGGEAR Y	-	69,192	69,192
	64.XXX	36C24518C0181	-	538,933	538,933
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>	64.XXX	GME-MF BILLING	-	1,244,946	1,244,946
Total - ALN 64.XXX			-	2,085,912	2,085,912

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Veterans Affairs (continued)</b>					
Grants to States for Construction of State Home Facilities	64.005		\$ -	\$ 2,935,001	\$ 2,935,001
Veterans State Nursing Home Care	64.015		-	121,403,533	121,403,533
Veterans Transportation Program	64.035		-	96,939	96,939
Payments to States for Programs to Promote the Hiring and Retention of Nurses at State Veterans Homes	64.053		-	341,300	341,300
Burial Expenses Allowance for Veterans	64.101		-	2,785,558	2,785,558
All-Volunteer Force Educational Assistance	64.124		-	1,698,241	1,698,241
Veterans Cemetery Grants Program	64.203		-	7,704,731	7,704,731
Total - U.S. Department of Veterans Affairs			-	139,051,215	139,051,215
<b>Environmental Protection Agency</b>					
Air Pollution Control Program Support	66.001		-	461,830	461,830
State and Tribal Indoor Radon Grants	66.032		-	55,732	55,732
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		105,524	2,196,746	2,302,270
Diesel Emissions Reduction Act (DERA) State Grants	66.040		-	1,146,943	1,146,943
Climate Pollution Reduction Grants	66.046		-	375,262	375,262
Congressionally Mandated Projects	66.202		-	4,584	4,584
Multipurpose Grants to States and Tribes	66.204		-	22,968	22,968
Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	66.309		-	3,417	3,417
<i>Pass-Through from New Mexico State University</i>	66.309	Q02538	-	43,500	43,500
Total - ALN 66.309			-	46,917	46,917
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		45,855	2,311,360	2,357,215
State Underground Water Source Protection	66.433		-	1,177,095	1,177,095
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	M2300364	-	8,820	8,820
<i>Pass-Through from Rural Community Assistance Partnership</i>	66.436	M2400452	-	2,452	2,452
Total - ALN 66.436			-	11,272	11,272
Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	66.442		2,142,494	-	2,142,494
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444		-	1,935,906	1,935,906
Water Quality Management Planning	66.454		794,876	321,117	1,115,993
National Estuary Program	66.456		304,439	288,007	592,446
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>	66.456	2304	-	39,975	39,975
Total - ALN 66.456			304,439	327,982	632,421
Clean Water State Revolving Fund	66.458		70,514,589	4,969,457	75,484,046
Nonpoint Source Implementation Grants	66.460		1,663,906	3,743,166	5,407,072
<i>Pass-Through from North Texas Municipal Water District</i>	66.460	M2001063	-	5,240	5,240
Total - ALN 66.460			1,663,906	3,748,406	5,412,312
Drinking Water State Revolving Fund	66.468		101,140,224	20,262,409	121,402,633
Beach Monitoring and Notification Program Implementation Grants	66.472		-	422,984	422,984
Geographic Programs - Gulf of Mexico Program	66.475		-	185,758	185,758
<i>Pass-Through from Mississippi State University</i>	66.475	015901 341795 01	-	5,257	5,257
Total - ALN 66.475			-	191,015	191,015
Performance Partnership Grants	66.605		739,956	29,516,595	30,256,551
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		7,685	49,662	57,347
Protection of Children from Environmental Health Risks	66.609		-	103,071	103,071
Consolidated Pesticide Enforcement Cooperative Agreements	66.700		-	1,490,466	1,490,466
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701		-	73,436	73,436
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		-	43,546	43,546
Pollution Prevention Grants Program	66.708		-	295,752	295,752
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716		-	1,058	1,058
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	487,451	487,451

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>Environmental Protection Agency (continued)</b>					
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		\$ -	\$ 864,322	\$ 864,322
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	2,407,248	2,407,248
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		-	344,949	344,949
State and Tribal Response Program Grants	66.817		-	930,112	930,112
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931	TAA22-020/NADBC22-157	-	35,420	35,420
Total - Environmental Protection Agency			177,459,548	76,633,073	254,092,621
<b>Nuclear Regulatory Commission</b>					
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		-	2,910	2,910
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	51,770	51,770
Total - Nuclear Regulatory Commission			-	54,680	54,680
<b>U.S. Department of Energy</b>					
U.S. Department of Energy	81.XXX	N/A	-	15,375	15,375
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>	81.XXX	4300182760	-	34,464	34,464
Total - ALN 81.XXX			-	49,839	49,839
State Energy Program	81.041		-	2,650,983	2,650,983
Weatherization Assistance for Low-Income Persons	81.042		16,341,236	1,038,800	17,380,036
Office of Science Financial Assistance Program	81.049		61,997	239,098	301,095
<i>Pass-Through from University of Minnesota</i>	81.049	DE-SC0023464	-	106,065	106,065
Total - ALN 81.049			61,997	345,163	407,160
Conservation Research and Development	81.086		-	90,283	90,283
Fossil Energy Research and Development	81.089		-	87,767	87,767
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106		-	338,943	338,943
Epidemiology and Other Health Studies Financial Assistance Program	81.108		-	290,733	290,733
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	17236 001	-	37,988	37,988
State Energy Program Special Projects	81.119		-	470,921	470,921
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		-	674,829	674,829
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		-	41,664	41,664
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		-	980,272	980,272
Grid Infrastructure Deployment and Resilience	81.254		-	74,658	74,658
Total - U.S. Department of Energy			16,403,233	7,172,843	23,576,076
<b>U.S. Department of Education</b>					
U.S. Department of Education	84.XXX	P334A050073	-	(2,333)	(2,333)
<i>Pass-Through from Jobs for the Future</i>	84.XXX	S423A220084	57,484	1,361,341	1,418,825
<i>Pass-Through from Jobs for the Future</i>	84.XXX	19-037	-	720,260	720,260
Total - ALN 84.XXX			57,484	2,079,268	2,136,752
Adult Education - Basic Grants to States	84.002A		73,649,253	10,744,496	84,393,749
<i>Pass-Through from Brownsville Independent School District</i>	84.002A	BISD	-	17,990	17,990
Total - ALN 84.002A			73,649,253	10,762,486	84,411,739
Title I Grants to Local Educational Agencies	84.010A		1,787,689,685	11,278,639	1,798,968,324
Migrant Education State Grant Program	84.011A		20,305,770	1,036,566	21,342,336
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013A		736	3,307,942	3,308,678
National Resource Centers Program	84.015A		-	185,673	185,673
Foreign Language and Area Studies Fellowships	84.015B		-	1,887,263	1,887,263
Undergraduate International Studies and Foreign Language Programs	84.016		-	34,077	34,077
Fulbright-Hays Doctoral Dissertation Research Abroad Program	84.022A		-	72,855	72,855
Higher Education Institutional Aid	84.031		-	18,777,004	18,777,004
Title III Part A Programs - Strengthening Institutions Program	84.031A		-	420,020	420,020
Title III Part B Programs - Strengthening Institutions Program	84.031B		-	10,019,121	10,019,121
Hispanic-Serving Institutions - Science Technology Engineering or Mathematics and Articulation Programs	84.031C		-	2,952,597	2,952,597
<i>Pass-Through from Temple College</i>	84.031C	FY24	-	104,793	104,793
Total - ALN 84.031C			-	3,057,390	3,057,390



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Education (continued)</b>					
Title III Part B, Strengthening Historically Black Colleges and Universities Program - FUTURE Act	84.031E		\$ -	\$ 3,371,965	\$ 3,371,965
Strengthening Historically Black Graduate Institutions Program	84.031K		-	5,247,273	5,247,273
Promoting Postbaccalaureate Opportunities for Hispanic Americans Program	84.031M		-	1,888,179	1,888,179
Developing Hispanic-Serving Institutions Program	84.031S		-	3,889,186	3,889,186
<i>Pass-Through from Northeast Texas Community College</i>	84.031S	440100	-	35,220	35,220
Total - ALN 84.031S			-	3,924,406	3,924,406
Federal Family Education Loans - Lenders	84.032-L		-	273,538	273,538
Vocational Education - Basic Grants to States	84.048A		96,216,702	12,386,178	108,602,880
<i>Pass-Through from Resources For Learning LLC</i>	84.048A	22-0918-ALEXANDER	-	53,060	53,060
Total - ALN 84.048A			96,216,702	12,439,238	108,655,940
Fund for the Improvement of Postsecondary Education - First in the World - Development	84.116F		-	334,395	334,395
Augustus F. Hawkins Centers of Excellence (Hawkins) Program	84.116K		11,129	932,291	943,420
Fund for the Improvement of Postsecondary Education	84.116N		-	133,513	133,513
Fund for the Improvement of Postsecondary Education - Open Textbooks Pilot Program	84.116T		-	163,004	163,004
Fund for the Improvement of Postsecondary Education	84.116Z		-	795,674	795,674
	84.116Z		439,815	636,345	1,076,160
Total - ALN 84.116Z			439,815	1,432,019	1,871,834
Minority Science and Engineering Improvement	84.120A		-	465,237	465,237
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126A		8,154,194	324,379,489	332,533,683
Rehabilitation Counseling	84.129B		-	377,509	377,509
Migrant Education High School Equivalency Program	84.141A		-	954,239	954,239
Migrant Education Coordination Program	84.144		4,100	38,000	42,100
Migrant Education College Assistance Migrant Program	84.149A		-	1,691,615	1,691,615
Business and International Education Projects	84.153		-	119,873	119,873
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	7,208,979	7,208,979
Special Education-Grants for Infants and Families	84.181A		66,890,207	1,696,041	68,586,248
	84.181A		8,545,853	524,639	9,070,492
Total - ALN 84.181A			75,436,060	2,220,680	77,656,740
School Safely National Activities	84.184		-	1,131,817	1,131,817
School Emergency Response to Violence (Project SERV)	84.184S		-	173,760	173,760
Mental Health Service Professional (MHSP) Demonstration Grant Program	84.184X		-	3,247,626	3,247,626
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,501,230	1,501,230
Education for Homeless Children and Youth	84.196A		5,388,388	5,358	5,393,746
Graduate Assistance in Areas of National Need	84.200A		-	908,185	908,185
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215		-	160,705	160,705
Charter Schools Program State Educational Agencies (SEA) Grant	84.282A		14,914,354	791,625	15,705,979
National Comprehensive Center on Improving Literacy for Students with Disabilities	84.283D	4500004178	-	(3,567)	(3,567)
<i>Pass-Through from Boston University</i>	84.283D	4500004506	-	44,930	44,930
Total - ALN 84.283D			-	41,363	41,363
Twenty-First Century Community Learning Centers	84.287C		138,647,076	5,138,768	143,785,844
Education Research	84.305A		-	(1)	(1)
Continuous Improvement in Education Research	84.305H	439600001	189,461	(6,028)	183,433
Longitudinal Data to Support State Education Policymaking	84.305S		152,432	-	152,432
Research Training Programs in Special Education	84.324B		-	131,885	131,885
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	364,164	364,164
Preparation of Special Education, Early Intervention, and Related Services Leadership Personnel	84.325D		522,718	641,071	1,163,789
<i>Pass-Through from University of Massachusetts - Boston</i>	84.325D	H325D230050; PO B001494797	-	53,756	53,756
Total - ALN 84.325D			522,718	694,827	1,217,545

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<b>U.S. Department of Education (continued)</b>					
Leadership Consortia in Sensory Disabilities and Disabilities Associated with Intensive Service Needs	84.325H	H325H190001	\$ 81,537	\$ -	\$ 81,537
<i>Pass-Through from Vanderbilt University</i>	84.325H	UNIV61347; PO# P20048320	-	215,013	215,013
Total - ALN 84.325H			81,537	215,013	296,550
Interdisciplinary Preparation in Special Education, Early Intervention, and Related Services for Personnel Serving Children with Disabilities who have High-Intensity Needs	84.325K		-	1,756,865	1,756,865
<i>Pass-Through from Kent State University</i>	84.325K	401018-UTA	-	46,792	46,792
Total - ALN 84.325K			-	1,803,657	1,803,657
Preparation of Related Services Personnel Serving Children w/Disabilities who have High-Intensity Needs	84.325R		-	53,123	53,123
State Technical Assistance Projects to Improve Services and Results for Children Who Are Deaf-Blind, and National Technical Assistance and Dissemination Center for Children Who Are Deaf-Blind	84.326T		-	669,208	669,208
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		292,931	18,140,894	18,433,825
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) State Grants	84.334S		2,048,258	1,824,516	3,872,774
Child Care Access Means Parents in School	84.335A		-	2,064,534	2,064,534
Teacher Quality Partnership Grants	84.336		731,938	294,188	1,026,126
Teacher Quality Partnership Program	84.336S		42,008	162,265	204,273
Credit Enhancement for Charter School Facilities	84.354A		-	13,786,943	13,786,943
Rural and Low-Income Schools Grant	84.358B		11,255,522	359,708	11,615,230
English Language Acquisition State Grants	84.365A		140,884,410	2,856,588	143,740,998
National Professional Development Program	84.365Z		20,370	2,044,632	2,065,002
Supporting Effective Instruction State Grants, Title II, Part A	84.367A		235,929,425	2,329,283	238,258,708
<i>Pass-Through from Dallas Independent School District</i>	84.367A	936503	-	39,227	39,227
<i>Pass-Through from Ector County Independent School District</i>	84.367A	23-0806-ALMAGER	-	20,194	20,194
<i>Pass-Through from Grand Prairie Independent School District</i>	84.367A	21-0128	-	37,975	37,975
<i>Pass-Through from Socorro Independent School District</i>	84.367A	9692300002	-	108	108
<i>Pass-Through from Socorro Independent School District</i>	84.367A	SISD BA05162023 8E1	-	27,112	27,112
Total - ALN 84.367A			235,929,425	2,453,899	238,383,324
Grants for State Assessments and Related Activities	84.369A		3,797,062	14,614,599	18,411,661
Comprehensive Literacy Development	84.371C		5,640,441	314,935	5,955,376
Statewide Longitudinal Data Systems	84.372A		-	1,011,263	1,011,263
Academic Competitiveness Grants	84.375		-	(834)	(834)
Education Innovation and Research - Expansion Grants	84.411A	06-TX17-2021I3WNTS	-	-	-
<i>Pass-Through from National Writing Project</i>	84.411A	09-TX19-2020I3C3WP	-	(26)	(26)
Total - ALN 84.411A			-	(26)	(26)
Education Innovation and Research - Mid-phase Grants	84.411B	U411B180040-18A	(188,671)	-	(188,671)
DISABILITY INNOVATION FUND (DIF)	84.421D		-	1,853,870	1,853,870
Supporting Effective Educator Development Program	84.423A		75,586	1,078,752	1,154,338
<i>Pass-Through from National Board for Professional Teaching Standards, Inc.</i>	84.423A	2024032501	-	155,866	155,866
Total - ALN 84.423A			75,586	1,234,618	1,310,204
Student Support and Academic Enrichment Program	84.424A		133,751,176	991,835	134,743,011
<i>Pass-Through from Ysleta Independent School District</i>	84.424A	20220280	-	8,280	8,280
Total - ALN 84.424A			133,751,176	1,000,115	134,751,291
Stronger Connections Grant Program (SCG)	84.424F		19,989,338	658,877	20,648,215
COVID-19 - Discretionary Grants Rethink K-12 Education Models Grants	84.425B		-	1,696,404	1,696,404
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C		(2,372,929)	18,794,337	16,421,408
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		164,305,508	4,033,585	168,339,093
<i>Pass-Through from Canutillo Independent School District</i>	84.425D	2300868	-	5,844	5,844
Total - ALN 84.425D			164,305,508	4,039,429	168,344,937

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<b>U.S. Department of Education (continued)</b>					
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E		\$ -	\$ 25,655	\$ 25,655
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F		-	23,454,090	23,454,090
COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)	84.425J		-	10,945,842	10,945,842
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		-	346,936	346,936
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools Program	84.425R		-	16,539,863	16,539,863
COVID-19 - HEERF Supplemental Support Under American Rescue Plan (SSARP) Program	84.425T		-	66,831	66,831
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		3,600,184,009	135,759,256	3,735,943,265
<i>Pass-Through from Baylor University</i>	84.425U	1001499-01	-	18,873	18,873
<i>Pass-Through from Midland Independent School District</i>	84.425U	ALMAGER-23-1095	-	34,280	34,280
Total - ALN 84.425U			3,600,184,009	135,812,409	3,735,996,418
COVID-19 - American Rescue Plan - Emergency Assistance to Non-Public Schools	84.425V		-	78,773,673	78,773,673
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W		43,207,483	726	43,208,209
Immediate Aid to Restart School Operations	84.938A		(141,014)	(25,675)	(166,689)
Temporary Emergency Impact Aid for Displaced Students Program	84.938C		(331,658)	-	(331,658)
Total - U.S. Department of Education			6,580,982,087	802,686,135	7,383,668,222
<b>Consumer Product Safety Commission</b>					
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		-	248,022	248,022
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052		4,859,273	157,652	5,016,925
Total - Consumer Product Safety Commission			4,859,273	405,674	5,264,947
<b>National Archives and Records Administration</b>					
National Historical Publications and Records Grants	89.003		-	58,887	58,887
<i>Pass-Through from Villanova University</i>	89.003	530168UTAUSTIN-PO# P2401589	-	30,164	30,164
Total - ALN 89.003			-	89,051	89,051
Total - National Archives and Records Administration			-	89,051	89,051
<b>U.S. Election Assistance Commission</b>					
HAVA Election Security Grants	90.404		(327,956)	329,050	1,094
Total - U.S. Election Assistance Commission			(327,956)	329,050	1,094
<b>U.S. Department of Health and Human Services</b>					
U.S. Department of Health and Human Services	93.XXX				
<i>Pass-Through from American Society of Clinical Oncology, Inc</i>		HHSN268201600033I	-	1,018,767	1,018,767
<i>Pass-Through from Norwich University</i>	93.XXX	MISC202309-0027	-	7,325	7,325
<i>Pass-Through from Oak Ridge Associated Universities</i>	93.XXX	6101220543	-	22,651	22,651
<i>Pass-Through from RTI International</i>	93.XXX	75N97020R00004	-	1,530,519	1,530,519
<i>Pass-Through from Boston Children's Hospital</i>	93.XXX	75R60219C00004	-	5,487,627	5,487,627
<i>Pass-Through from Morehouse School of Medicine</i>	93.XXX	NH23IP922656	-	87,448	87,448
<i>Pass-Through from Tarrant County Public Health Department</i>	93.XXX	03-0179424	-	92,617	92,617
<i>Pass-Through from University of Washington</i>	93.XXX	608417	-	(3,806)	(3,806)
<i>Pass-Through from Naccho</i>	93.XXX	56-0686338	-	83,306	83,306
<i>Pass-Through from RISE 22-2444</i>	93.XXX	GENFD0002020433	-	3,706	3,706
<i>Pass-Through from Naccho</i>	93.XXX	AID-20210537	-	66,385	66,385
<i>Pass-Through from Naccho</i>	93.XXX	2022-148	-	102,368	102,368
<i>Pass-Through from Naccho</i>	93.XXX	UWSC12373	-	(24)	(24)
Total - ALN 93.XXX			-	8,498,889	8,498,889
Medical Reserve Corps Small Grant Program	93.008	MRC 23-2444	-	10,730	10,730
<i>Pass-Through from Naccho</i>	93.008	MRC 24-2444	-	3,909	3,909
<i>Pass-Through from Naccho</i>	93.008	RISE 22-2444	-	3,555	3,555
Total - ALN 93.008			-	18,194	18,194

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<b>U.S. Department of Health and Human Services (continued)</b>					
National Organizations for State and Local Officials	93.011		\$ 176,138	\$ 49,062	\$ 225,200
	93.011		-	864,629	864,629
Total - ALN 93.011			176,138	913,691	1,089,829
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		81,517	208,625	290,142
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		433,120	1,044,221	1,477,341
	93.042		52,397	264,716	317,113
<i>Pass-Through from City of Houston Health and Human Services</i>	93.042	4600015194	-	577,375	577,375
Total - ALN 93.042			485,517	1,886,312	2,371,829
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		510,277	1,112,092	1,622,369
	93.043		440,906	827,817	1,268,723
Total - ALN 93.043			951,183	1,939,909	2,891,092
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		(49,030)	(135,848)	(184,878)
	93.048		-	342,424	342,424
<i>Pass-Through from National Alliance for Hispanic Health</i>	93.048	AID20230417	-	106,921	106,921
<i>Pass-Through from National Council on Aging, Inc</i>	93.048	90HDRC0008-01-01	-	81,917	81,917
Total - ALN 93.048			(49,030)	395,414	346,384
National Family Caregiver Support, Title III, Part E	93.052		4,364,780	7,892,694	12,257,474
	93.052		573,146	2,672,079	3,245,225
Total - ALN 93.052			4,937,926	10,564,773	15,502,699
Training in General, Pediatric, and Public Health Dentistry	93.059		-	1,812,150	1,812,150
Sexual Risk Avoidance Education	93.060		50,000	940,196	990,196
<i>Pass-Through from Change Happens</i>	93.060	183685	-	40,228	40,228
<i>Pass-Through from Urban Strategies, L.L.C.</i>	93.060	20231117	-	19,485	19,485
Total - ALN 93.060			50,000	999,909	1,049,909
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065		-	234,267	234,267
Public Health Emergency Preparedness	93.069		21,377,341	19,357,159	40,734,500
<i>Pass-Through from National Alliance for Hispanic Health</i>	93.069	AID20220111	-	90,730	90,730
Total - ALN 93.069			21,377,341	19,447,889	40,825,230
Environmental Public Health and Emergency Response	93.070		456,133	135,286	591,419
Medicare Enrollment Assistance Program	93.071		1,577,326	718,590	2,295,916
Lifespan Respite Care Program	93.072		25,125	387,498	412,623
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		48,609	1,029,675	1,078,284
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	71,108	71,108
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		278,874	105,379	384,253
<i>Pass-Through from American Thrombosis and Hemostasis Network</i>	93.080	5NU27DD000020-04-00	-	95,289	95,289
Total - ALN 93.080			278,874	200,668	479,542
Prevention of Disease, Disability, and Death through Immunization and Control of Respiratory and Related Diseases	93.083	1NH23IP922656-01-00	-	293,991	293,991
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084	K23-1139	-	163,523	163,523
<i>Pass-Through from Colorado State University</i>	93.084	G-10752-03	-	147,037	147,037
<i>Pass-Through from San Diego State University Research Foundation</i>	93.084	D9377SA909 A00TA775A 7802	-	28,680	28,680
Total - ALN 93.084			-	339,240	339,240

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<b>U.S. Department of Health and Human Services (continued)</b>					
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		\$ -	\$ 752,152	\$ 752,152
Advancing System Improvements for Key Issues in Women's Health	93.088		-	429,945	429,945
Guardianship Assistance	93.090		120,099	13,031,189	13,151,288
	93.090		-	312,895	312,895
Total - ALN 93.090			120,099	13,344,084	13,464,183
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	183684	-	72,957	72,957
<i>Pass-Through from Healthy Futures of Texas</i>	93.092	MOA BAE-B-SAFE	-	218,803	218,803
<i>Pass-Through from The Parenting Center</i>	93.092	FA00000459 (YEAR 2)	-	(13,377)	(13,377)
	93.092	FA00000459 (YEAR 3)	-	54,155	54,155
Total - ALN 93.092			-	332,538	332,538
Food and Drug Administration Research	93.103		-	1,953,574	1,953,574
<i>Pass-Through from Association of Food and Drug Officials</i>	93.103	G-SE-2306-04167	-	21,056	21,056
Total - ALN 93.103			-	1,974,630	1,974,630
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		72,356	1,522,300	1,594,656
Area Health Education Centers	93.107		1,432,875	2,036,696	3,469,571
Health Education Assistance Loans (HEAL)	93.108		-	376,202	376,202
Maternal and Child Health Federal Consolidated Programs	93.110		762,739	1,798,075	2,560,814
<i>Pass-Through from HHT Foundation International, Inc.</i>	93.110	HHT 2022	-	87,945	87,945
<i>Pass-Through from Organization of Teratology Informations</i>	93.110	UG4MC27861	-	70,396	70,396
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.110	5UE7MC26282-10-00	-	418	418
<i>Pass-Through from University Hospitals Cleveland Medical Center</i>	93.110	UTAUS-FA00000335 1	44,543	2,977	47,520
	93.110	UTAUS-FA00000335 2	101,867	386,525	488,392
Total - ALN 93.110			909,149	2,346,336	3,255,485
Environmental Health	93.113		-	88,598	88,598
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		3,668,798	4,831,354	8,500,152
Preventive Medicine Residency	93.117		-	167,262	167,262
Oral Diseases and Disorders Research	93.121		-	153,272	153,272
Emergency Medical Services for Children	93.127		1,738,079	1,446,847	3,184,926
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	244,266	244,266
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,979,549	1,627,140	3,606,689
<i>Pass-Through from City of Houston</i>	93.136	NH28CE0023950100	-	-	-
<i>Pass-Through from Safe States Alliance</i>	93.136	5NU17CE924917-04	-	(134)	(134)
Total - ALN 93.136			1,979,549	1,627,006	3,606,555
Community Programs to Improve Minority Health	93.137		322,912	403,003	725,915
<i>Pass-Through from City of San Antonio</i>	93.137	1CPIMP211274-01-00	-	88,189	88,189
Total - ALN 93.137			322,912	491,192	814,104
NIEHS Hazardous Waste Worker Health and Safety Training	93.142	2U45ES010664-24	-	249,580	249,580
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		-	7,000	7,000
HIV-Related Training and Technical Assistance	93.145		-	94,601	94,601
<i>Pass-Through from University of Illinois - Chicago</i>	93.145	19461	-	10,007	10,007
<i>Pass-Through from University of Massachusetts</i>	93.145	00000382	-	68,000	68,000
<i>Pass-Through from University of New Mexico Health Science Center</i>	93.145	3RGL7/6U1OHA33225-01-01	-	300,082	300,082
Total - ALN 93.145			-	472,690	472,690
Projects for Assistance in Transition from Homelessness (PATH)	93.150		4,813,544	80,731	4,894,275
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	24UTH00RWD	-	144,650	144,650
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>	93.153	25UTH00RWD	-	10,114	10,114
<i>Pass-Through from Resource Group</i>	93.153	24UTV00RWD	-	182,135	182,135
Total - ALN 93.153			-	336,899	336,899

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Rural Health Research Centers	93.155		\$ -	\$ 20,633	\$ 20,633
	93.155		4,533,815	6,292	4,540,107
Total - ALN 93.155			4,533,815	26,925	4,560,740
Centers of Excellence	93.157		-	2,265,311	2,265,311
Health Program for Toxic Substances and Disease Registry	93.161	PO 100805	-	218,952	218,952
<i>Pass-Through from American Academy of Pediatrics</i>	93.161	PO 101031	-	2,073	2,073
	93.161	PO 101472	-	396,683	396,683
Total - ALN 93.161			-	617,708	617,708
Grants to States for Loan Repayment	93.165		325,210	66,330	391,540
Immunization Research, Demonstration, Public Information and Education	93.185				
Training and Clinical Skills Improvement Projects		00003884	-	179,519	179,519
Graduate Psychology Education	93.191		-	844,274	844,274
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	541,846	541,846
Telehealth Programs	93.211		108,869	454,758	563,627
<i>Pass-Through from Alaska Native Tribal Health Consortium</i>	93.211	GA540183	-	224,651	224,651
<i>Pass-Through from University of Mississippi Medical Center</i>	93.211	5G01RH42542-03-00	-	12,959	12,959
	93.211	6U66RH31459-06-00	-	64,791	64,791
Total - ALN 93.211			108,869	757,159	866,028
Family Planning Services	93.217	FPHPA006521-01-00	-	1,724	1,724
<i>Pass-Through from Every Body Texas</i>	93.217	006521-01-01	-	18,562	18,562
<i>Pass-Through from The Women's Health and Family Planning Association of Texas</i>	93.217	FPHPA6401-05	-	221,665	221,665
Total - ALN 93.217			-	241,951	241,951
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		5,389,666	1,423,720	6,813,386
State Capacity Building	93.240		-	217,144	217,144
State Rural Hospital Flexibility Program	93.241		-	912,806	912,806
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		5,797,125	3,841,747	9,638,872
<i>Pass-Through from Aliviane, Inc.</i>	93.243	1H79TI083624-01	-	65,282	65,282
<i>Pass-Through from Big Brothers Big Sisters of El Paso, Inc.</i>	93.243	IH79SM088093	-	25,013	25,013
<i>Pass-Through from Center For Applied Research Solutions</i>	93.243	1170	-	328	328
	93.243	1190	-	45,262	45,262
<i>Pass-Through from Harris Health System</i>	93.243	1H79TI084352-01	-	160,497	160,497
<i>Pass-Through from Morehouse School of Medicine</i>	93.243	1002-2 2; ATTN: KATHERINE NAPIER	-	1,790	1,790
	93.243	1002-3 3; ATTN: KATHERINE NAPIER- MIG	-	21,869	21,869
<i>Pass-Through from University of Missouri - Kansas City</i>	93.243	0000127122/00082752	-	109,565	109,565
	93.243	00118405/00079829	-	4,016	4,016
	93.243	00127263/00085802	-	424,298	424,298
	93.243	127122/127123- 82752/85004	-	39,371	39,371
	93.243		6,184,650	1,730,384	7,915,034
Total - ALN 93.243			11,981,775	6,469,422	18,451,197
Advanced Nursing Education Workforce Grant Program	93.247		-	1,247,295	1,247,295
Geriatric Academic Career Awards Department of Health and Human Services	93.250		-	130,993	130,993
Early Hearing Detection and Intervention	93.251		-	204,918	204,918
Poison Center Support and Enhancement Grant	93.253		-	944,943	944,943
Occupational Safety and Health Program	93.262		-	143,795	143,795

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Immunization Cooperative Agreements	93.268		\$ 7,315,754	\$ 642,568,835	\$ 649,884,589
	93.268		59,988,754	73,597,923	133,586,677
<i>Pass-Through from University of New Mexico</i>	93.268	NAID20220071	-	254,883	254,883
Total - ALN 93.268			67,304,508	716,421,641	783,726,149
Viral Hepatitis Prevention and Control	93.270		-	162,230	162,230
Drug Use and Addiction Research Programs	93.279		-	2,661	2,661
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	2T15 LM007093-29	-	(275)	(275)
<i>Pass-Through from William Marsh Rice University</i>	93.286	2T15LM007093-28	-	(10,247)	(10,247)
Total - ALN 93.286			-	(10,522)	(10,522)
Teenage Pregnancy Prevention Program	93.297		515,513	2,905,816	3,421,329
<i>Pass-Through from Healthy Futures of Texas</i>	93.297	TP1AH000284-01-00	-	3,234	3,234
	93.297	UTAUS-FA00002561	-	44,489	44,489
<i>Pass-Through from Project Vida Health Center</i>	93.297	AID20230622	-	33,044	33,044
Total - ALN 93.297			515,513	2,986,583	3,502,096
Small Rural Hospital Improvement Grant Program	93.301		1,069,258	461,260	1,530,518
Racial and Ethnic Approaches to Community Health	93.304		-	255,227	255,227
Trans-NIH Research Support	93.310		-	83,820	83,820
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	152,324	152,324
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318	RAMIREZ - NHMA/CDC	-	88,588	88,588
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		55,814	1,090,742	1,146,556
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		8,550	33,320,399	33,328,949
	93.323		4,972,818	256,828,833	261,801,651
Total - ALN 93.323			4,981,368	290,149,232	295,130,600
State Health Insurance Assistance Program	93.324		642,392	2,108,408	2,750,800
Paralysis Resource Center	93.325	UT FOUNDATION/90PRRC0	-	(62,414)	(62,414)
Demonstration Grants for Domestic Victims of Human Trafficking	93.327	710670010090301	-	48,463	48,463
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334		-	113,169	113,169
Behavioral Risk Factor Surveillance System	93.336		-	471,985	471,985
Leading Edge Acceleration Projects (LEAP) in Health Information Technology	93.345		11,640	179,807	191,447
National Center for Advancing Translational Sciences	93.350		-	15,872	15,872
<i>Pass-Through from Regents of the University of Michigan</i>	93.350	K00022021	-	6,171	6,171
Total - ALN 93.350			-	22,043	22,043
Research Infrastructure Programs	93.351	94-3067788	-	3,518	3,518
<i>Pass-Through from University of Miami</i>	93.351	425455	-	(23,710)	(23,710)
Total - ALN 93.351			-	(20,192)	(20,192)
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		73,877	480,790	554,667
<i>Pass-Through from Cameron County</i>	93.354	CDC-RFA-TP18-1802	-	68,685	68,685
<i>Pass-Through from County of Cameron Texas</i>	93.354	CDC-RFA-TP18-1802	-	109,789	109,789
	93.354		28,253,079	7,382,159	35,635,238
<i>Pass-Through from Cameron County</i>	93.354	HHS000768200001	-	22	22
Total - ALN 93.354			28,326,956	8,041,445	36,368,401
Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program)	93.355		-	311,405	311,405
	93.355		-	2,063,558	2,063,558
Total - ALN 93.355			-	2,374,963	2,374,963

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Nurse Education, Practice Quality and Retention Grants	93.359		\$ 26,010	\$ 1,349,304	\$ 1,375,314
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		-	(37,831)	(37,831)
ACL Independent Living State Grants	93.369		1,471,695	(18,703)	1,452,992
	93.369		45,522	10,839	56,361
Total - ALN 93.369			1,517,217	(7,864)	1,509,353
National and State Tobacco Control Program	93.387		338,243	2,361,349	2,699,592
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		-	319,240	319,240
<i>Pass-Through from Harris County Public Health and Environmental Services</i>	93.391		-	-	-
		1NH75OT000026-01-00	-	69,386	69,386
<i>Pass-Through from Tarrant County Public Health Department</i>	93.391		-	202,230	202,230
<i>Pass-Through from University of New Mexico</i>	93.391		-	69,707	69,707
	93.391		5,596,820	4,008,920	9,605,740
<i>Pass-Through from City of Houston Health and Human Services</i>	93.391		-	32,228	32,228
	93.391		-	486,255	486,255
<i>Pass-Through from Harris County Public Health and Environmental Services</i>	93.391		-	-	-
		1NH75OT000026-01-00	-	5,615	5,615
Total - ALN 93.391			5,596,820	5,193,581	10,790,401
Cancer Research Manpower	93.398		-	1,667	1,667
ARRA - ARRA - Nurse Faculty Loan Program	93.408		-	83,583	83,583
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		-	27,985	27,985
<i>Pass-Through from Council of State &amp; Territorial Epidemiologists</i>	93.421		-	7,445	7,445
	93.421	M2202790	-	-	-
	93.421	M2400872	-	-	-
	93.421	NU38OT000297; PO# 7724	-	(14,625)	(14,625)
<i>Pass-Through from National Foundation for the Centers for Disease Control and Prevention</i>	93.421		-	-	-
	93.421	5623	-	40,934	40,934
<i>Pass-Through from University of Georgia</i>	93.421		-	17,399	17,399
<i>Pass-Through from University of Nebraska</i>	93.421		-	1,150	1,150
<i>Pass-Through from University of Georgia</i>	93.421		-	16,451	16,451
Total - ALN 93.421			-	96,739	96,739
The National Cardiovascular Health Program	93.426		-	728,111	728,111
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		-	5,847	5,847
Every Student Succeeds Act/Preschool Development Grants	93.434		9,368,609	2,546,503	11,915,112
The Innovative Cardiovascular Health Program	93.435		23,849	204,678	228,527
State Physical Activity and Nutrition (SPAN)	93.439		252,788	614,512	867,300
ACL Assistive Technology	93.464		-	1,168,704	1,168,704
Assistive Technology Alternative Financing Program	93.469		-	158,623	158,623
Alzheimer's Disease Program Initiative (ADPI)	93.470		-	47,017	47,017
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478		-	-	-
		FA00002427- 002	-	528,440	528,440
Congressional Directives	93.493		-	8,768,851	8,768,851
<i>Pass-Through from City of Austin</i>	93.493		-	241,185	241,185
	93.493	MA-4700-NI240000014 4700 NI240000001	-	175,716	175,716
Total - ALN 93.493			-	9,185,752	9,185,752
Community Health Workers for Public Health Response and Resilient <i>Pass-Through from City of San Antonio</i>	93.495		-	156,262	156,262
	93.495	4700 NI 220000001 NU58DP007009/CDC- RFA-DP21	-	122,185	122,185
	93.495	1NU58DP007009-01-00	-	554,962	554,962
<i>Pass-Through from Harris County Public Health and Environmental Services</i>	93.495		-	-	-
		6NU58DP006986-03-01	-	272,913	272,913
Total - ALN 93.495			-	1,106,322	1,106,322
Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	93.497		460,239	(1,246,883)	(786,644)
	93.497		3,574,556	1,246,883	4,821,439
Total - ALN 93.497			4,034,795	-	4,034,795



**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		\$ -	\$ (154)	(154)
COVID-19 - Low Income Household Water Assistance Program	93.499		14,111,920	9,459,135	23,571,055
Public Health Training Centers Program	93.516		139,885	1,878,312	2,018,197
<i>Pass-Through from Tulane University Medical Center</i>	93.516	UB6HP316820502	-	(3)	(3)
	93.516	5UB6HP316820600	-	4,866	4,866
Total - ALN 93.516			139,885	1,883,175	2,023,060
Grants for Capital Development in Health Centers	93.526		-	238,343	238,343
Teaching Health Center Graduate Medical Education Payment	93.530	22000	-	725,816	725,816
MaryLee Allen Promoting Safe and Stable Families Program	93.556		17,312,972	32,006,444	49,319,416
Temporary Assistance for Needy Families	93.558		131,512,928	351,727,941	483,240,869
	93.558		19,762,596	14,767,461	34,530,057
Total - ALN 93.558			151,275,524	366,495,402	517,770,926
Child Support Services	93.563		-	239,414,279	239,414,279
Child Support Services Research	93.564		-	144,971	144,971
Low-Income Home Energy Assistance	93.568		203,916,711	7,893,096	211,809,807
	93.568		(135,389)	19,355,531	19,220,142
Total - ALN 93.568			203,781,322	27,248,627	231,029,949
Community Services Block Grant	93.569		32,731,185	933,033	33,664,218
State Court Improvement Program	93.586		-	2,050,828	2,050,828
Community-Based Child Abuse Prevention Grants	93.590		2,858,714	3,081,695	5,940,409
	93.590		5,250,464	2,159,097	7,409,561
Total - ALN 93.590			8,109,178	5,240,792	13,349,970
Grants to States for Access and Visitation Programs	93.597		196,503	902,080	1,098,583
Chafee Education and Training Vouchers Program (ETV)	93.599		-	1,929,139	1,929,139
Community Health Access and Rural Transformation (CHART) Model	93.624		-	(21,270)	(21,270)
Developmental Disabilities Basic Support and Advocacy Grants	93.630		3,469,630	4,178,020	7,647,650
Developmental Disabilities Projects of National Significance	93.631	90DNDM0004	2,000	-	2,000
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	652,004	652,004
Stephanie Tubbs Jones Child Welfare Services Program	93.645		47,451	28,101,798	28,149,249
Adoption Opportunities	93.652		100,375	526,469	626,844
<i>Pass-Through from Adoption Exchange Association</i>	93.652	HHS-2022-ACF-ACYF-CO-0095	-	934,418	934,418
<i>Pass-Through from FosterClub</i>	93.652	FA00003126	-	28,833	28,833
Total - ALN 93.652			100,375	1,489,720	1,590,095
Foster Care Title IV-E	93.658		46,267,235	126,972,015	173,239,250
	93.658		-	(204,999)	(204,999)
Total - ALN 93.658			46,267,235	126,767,016	173,034,251
Adoption Assistance	93.659		1,391,153	160,195,818	161,586,971
	93.659		-	3,815,832	3,815,832
Total - ALN 93.659			1,391,153	164,011,650	165,402,803
Social Services Block Grant	93.667		44,532,297	100,744,751	145,277,048
Child Abuse and Neglect State Grants	93.669		-	10,599,116	10,599,116
	93.669		-	2,605,507	2,605,507
Total - ALN 93.669			-	13,204,623	13,204,623
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		11,105,828	(3,208,088)	7,897,740
	93.671		11,783,593	3,776,469	15,560,062
Total - ALN 93.671			22,889,421	568,381	23,457,802
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		344,677	7,104,188	7,448,865
	93.674		-	-	-
Total - ALN 93.674			344,677	7,104,188	7,448,865

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Maternal Opioid Misuse Model	93.687		\$ -	\$ 993,568	\$ 993,568
Elder Justice Act - Adult Protective Services	93.698		-	136,104	136,104
Mental and Behavioral Health Education and Training Grants	93.732		105,688	1,829,362	1,935,050
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)	93.734		-	284,908	284,908
Elder Abuse Prevention Interventions Program	93.747		(45,670)	161,382	115,712
	93.747		102,940	6,862,283	6,965,223
<i>Pass-Through from City of Houston Health and Human Services</i>	93.747	4600015194	-	51,166	51,166
Total - ALN 93.747			57,270	7,074,831	7,132,101
Children's Health Insurance Program	93.767		-	911,871,412	911,871,412
	93.767		-	(16,314,060)	(16,314,060)
Total - ALN 93.767			-	895,557,352	895,557,352
Opioid STR	93.788		12,940,110	48,339,454	61,279,564
Money Follows the Person Rebalancing Demonstration	93.791		7,725,360	11,839,679	19,565,039
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796		1,541	37,419,067	37,420,608
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	691,596	691,596
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	956,637	956,637
Public Health Response, Forecasting, and Analytic Capacities Related to Disease Outbreaks, Epidemics, and Pandemics	93.823		528,567	975,665	1,504,232
National Ebola Training and Education Center (NETEC)	93.825	U3REP1505490516	-	-	-
<i>Pass-Through from Emory University</i>	93.825	6U3REP1505490524	-	144,471	144,471
<i>Pass-Through from University of Nebraska</i>	93.825	6NU38CK0004830111	-	1,616	1,616
Total - ALN 93.825			-	146,087	146,087
Cardiovascular Diseases Research	93.837		15,274	728,796	744,070
<i>Pass-Through from Translational Sciences Inc.</i>	93.837	R44HL158376	-	15,295	15,295
Total - ALN 93.837			15,274	744,091	759,365
Lung Diseases Research	93.838		-	299,767	299,767
<i>Pass-Through from Oregon Health and Science University</i>	93.838	23-783114	-	19,490	19,490
Total - ALN 93.838			-	319,257	319,257
Blood Diseases and Resources Research	93.839		-	56,941	56,941
<i>Pass-Through from Augusta University</i>	93.839	33737-23	-	320	320
Total - ALN 93.839			-	57,261	57,261
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	4,066	4,066
<i>Pass-Through from University of Pittsburgh</i>	93.847	25-0965591	-	16,736	16,736
Total - ALN 93.847			-	20,802	20,802
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	2,939	2,939
		31-6000989			
Allergy and Infectious Diseases Research	93.855		34,396	713,516	747,912
<i>Pass-Through from Duke University</i>	93.855	56-0532129	-	142,062	142,062
<i>Pass-Through from Texas Biomedical Research Institute</i>	93.855	74-1109630	-	45,276	45,276
Total - ALN 93.855			34,396	900,854	935,250
Biomedical Research and Research Training	93.859		-	300,143	300,143
Child Health and Human Development Extramural Research	93.865		-	21,686	21,686
Ageing Research	93.866		-	16,758	16,758
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		18,976,722	6,195,176	25,171,898
	93.870		2,033,146	465,481	2,498,627
Total - ALN 93.870			21,009,868	6,660,657	27,670,525
Medical Library Assistance	93.879	T15LM007093-32	-	22,677	22,677
<i>Pass-Through from William Marsh Rice University</i>	93.879	2T15 LM007093-32	-	40,207	40,207
Total - ALN 93.879			-	62,884	62,884

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Primary Care Training and Enhancement	93.884		\$ -	\$ 908,495	\$ 908,495
National Bioterrorism Hospital Preparedness Program	93.889		9,896,769	3,019,466	12,916,235
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		4,174,182	3,413,723	7,587,905
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		117,215	720,366	837,581
Grants to States for Operation of State Offices of Rural Health	93.913		-	220,161	220,161
<i>Pass-Through from Department of Health New Mexico</i>	93.913	24 665 2005 00041 00	-	22,328	22,328
Total - ALN 93.913			-	242,489	242,489
HIV Emergency Relief Project Grants	93.914	6H12HA000390-22	-	325,388	325,388
HIV Care Formula Grants	93.917		18,779,422	105,678,021	124,457,443
<i>Pass-Through from Harris County Hospital District</i>	93.917	182618	-	75,571	75,571
<i>Pass-Through from Resource Group</i>	93.917	20UTV00PTB	-	(2,182)	(2,182)
	93.917	22UTV00PTB	-	(6,972)	(6,972)
	93.917	22UTV00SS	-	-	-
	93.917	23UTV00PTB	-	(20,204)	(20,204)
	93.917	23UTV00RWD	-	(2,237)	(2,237)
	93.917	24UTV00PTB	-	265,413	265,413
	93.917	25UTV00PTB	-	168,193	168,193
Total - ALN 93.917			18,779,422	106,155,603	124,935,025
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918				
	93.918	20UTV00PTBSSR	-	(2,454)	(2,454)
	93.918	20UTV00RWC	-	(4,134)	(4,134)
	93.918	21UTV00RWC	-	(9,244)	(9,244)
	93.918	22UTV00RWC	-	(1,007)	(1,007)
	93.918	23AUTV00PTB/SR	-	6,345	6,345
	93.918	23UTV00PTB/SR	-	(4,087)	(4,087)
	93.918	23UTV00RWC	-	1,064	1,064
	93.918	24UTV00RWC	-	135,818	135,818
	93.918	25UTV00RWC	-	51,289	51,289
Total - ALN 93.918			-	173,590	173,590
HIV Prevention Activities Health Department Based	93.940		14,463,976	4,876,346	19,340,322
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		659,155	1,728,850	2,388,005
Assistance Programs for Chronic Disease Prevention and Control	93.945	1 NU58DP007745-01-00	-	170,478	170,478
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	423,751	423,751
Block Grants for Community Mental Health Services	93.958		44,362,173	(9,831,943)	34,530,230
	93.958		76,018,718	20,068,245	96,086,963
Total - ALN 93.958			120,380,891	10,236,302	130,617,193
Block Grants for Substance Use Prevention, Treatment, and Recovery Services	93.959		148,932,521	142,409	149,074,930
	93.959		35,115,353	35,346,192	70,461,545
Total - ALN 93.959			184,047,874	35,488,601	219,536,475
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967		2,527,371	1,223,895	3,751,266
	93.967		268,645	11,425,674	11,694,319
Total - ALN 93.967			2,796,016	12,649,569	15,445,585
PPHF Geriatric Education Centers	93.969		-	12,671	12,671
<i>Pass-Through from Baylor College of Medicine</i>	93.969	5U1QHP33068 04-00	-	331,281	331,281
Total - ALN 93.969			-	343,952	343,952
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		4,744,482	9,374,625	14,119,107
	93.977		5,524,172	(1,348,907)	4,175,265
Total - ALN 93.977			10,268,654	8,025,718	18,294,372

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981		\$ 9,393	\$ 170,638	\$ 180,031
Mental Health Disaster Assistance and Emergency Mental Health	93.982		(17,638)	1,183	(16,455)
<i>Pass-Through from Tulane University</i>	93.982	TUL-HSC-561087-22/23	-	53,226	53,226
Total - ALN 93.982			(17,638)	54,409	36,771
Cooperative Agreements for Diabetes Control Programs	93.988		282,975	1,031,651	1,314,626
Preventive Health and Health Services Block Grant	93.991		4,370,254	1,108,798	5,479,052
Maternal and Child Health Services Block Grant to the States	93.994		9,772,366	24,349,488	34,121,854
Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	93.998		-	396,287	396,287
Total - U.S. Department of Health and Human Services			1,160,981,441	3,517,938,608	4,678,920,049
<b>Corporation for National and Community Service</b>					
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002	94.002		-	140,757	140,757
AmeriCorps State and National 94.006	94.006		-	749,764	749,764
<i>Pass-Through from Arizona State University</i>	94.006	A 00001172	-	11,284	11,284
	94.006	A 00001173	-	29,763	29,763
<i>Pass-Through from National College Advising Corps</i>	94.006	FAMIS #455325	-	(36,914)	(36,914)
	94.006	FAMIS #455330	-	606,447	606,447
	94.006	FAMIS #455335	-	160,505	160,505
<i>Pass-Through from Onestar National Service Commission</i>	94.006	22AFGT0010008	-	869,088	869,088
	94.006	24ACGT0010004	-	10,668	10,668
<i>Pass-Through from OneStar Foundation</i>	94.006	UTAUS-FA00002305	-	970,351	970,351
	94.006	19AFHT0010038	-	(53)	(53)
	94.006	20ESHT0010005	-	5,820	5,820
Total - ALN 94.006			-	3,376,723	3,376,723
Total - Corporation for National and Community Service			-	3,517,480	3,517,480
<b>Executive Office of the President</b>					
High Intensity Drug Trafficking Areas Program	95.001		-	2,440,694	2,440,694
Total - Executive Office of the President			-	2,440,694	2,440,694
<b>U.S. Department of Homeland Security</b>					
State and Local Homeland Security National Training Program	97.005		5,060,603	25,150,676	30,211,279
<i>Pass-Through from Purdue University</i>	97.005				
	97.005	18200012 011/78-100215	-	5,706	5,706
<i>Pass-Through from University of Arkansas System</i>	97.005	EMW-2021-CA-00072/46- 100164	-	366,884	366,884
	97.005	EMW-2022-CA-00023/46- 100166	-	558,097	558,097
	97.005	EMW-2023-CA-05082/46- 100169	-	246,390	246,390
Total - ALN 97.005			5,060,603	26,327,753	31,388,356
Non-Profit Security Program	97.008		8,547,774	231,619	8,779,393
Boating Safety Financial Assistance	97.012		-	5,404,603	5,404,603
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		245,484	388,144	633,628
National Urban Search and Rescue (US&R) Response System	97.025		-	1,643,195	1,643,195
Flood Mitigation Assistance	97.029		5,784,909	792,629	6,577,538
Crisis Counseling	97.032		-	1,453,920	1,453,920
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		110,402,056	16,989,887	127,391,943
	97.036		173,710,508	151,662,396	325,372,904
Total - ALN 97.036			284,112,564	168,652,283	452,764,847
Hazard Mitigation Grant	97.039		56,373,213	10,107,965	66,481,178
	97.039		47,721	2,587,223	2,634,944
Total - ALN 97.039			56,420,934	12,695,188	69,116,122
National Dam Safety Program	97.041		701,161	388,012	1,089,173
Emergency Management Performance Grants	97.042		-	22,289,958	22,289,958
State Fire Training Systems Grants	97.043		-	20,000	20,000

**STATE OF TEXAS**  
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**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Homeland Security (continued)</b>					
Assistance to Firefighters Grant	97.044		\$ -	\$ 563,447	\$ 563,447
Cooperating Technical Partners	97.045		1,327,494	661,097	1,988,591
Fire Management Assistance Grant	97.046		2,274,718	3,744,658	6,019,376
BRIC: Building Resilient Infrastructure and Communities	97.047		515,137	686,253	1,201,390
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050		-	515,181,509	515,181,509
	97.050		-	(21,982)	(21,982)
Total - ALN 97.050			-	515,159,527	515,159,527
Emergency Operations Center	97.052		694,895	-	694,895
Port Security Grant Program	97.056		-	(32,635)	(32,635)
Scientific Leadership Awards	97.062		-	162,410	162,410
Homeland Security Grant Program	97.067		98,877,660	12,579,036	111,456,696
Homeland Security Biowatch Program	97.091		-	2,258,479	2,258,479
CISA Cyber Security Awareness Campaign	97.128		48,331	372,211	420,542
National Nuclear Forensics Expertise Development Program	97.130		-	7,928	7,928
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		-	105,973	105,973
State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137		-	57,556	57,556
Total - U.S. Department of Homeland Security			464,611,664	776,613,244	1,241,224,908
<b>U.S. Agency for International Development</b>					
USAID Foreign Assistance for Programs Overseas	98.001		-	679,153	679,153
<i>Pass-Through from Strathmore University</i>	98.001	PAREDES- KENYA SBDC	-	199,275	199,275
<i>Pass-Through from Yale University</i>	98.001	CON-80004916 GR123032	-	41,671	41,671
Total - U.S. Agency for International Development			-	920,099	920,099
Total Non-Clustered Programs			10,709,637,564	18,819,818,080	29,529,455,644
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>					
<b>Peace Corps</b>					
Peace Corps	08.XXX	140D0421P0123- MIGRATED	-	3,751	3,751
Total - Peace Corps			-	3,751	3,751
<b>U.S. Department of Agriculture</b>					
U.S. Department of Agriculture	10.XXX	NR233A750004G104	20,160	367,941	388,101
	10.XXX	19-JV-11272150-042	-	1,619	1,619
	10.XXX	20-CTXXX-TX-0003	-	82,225	82,225
	10.XXX	24-PA-L1081300-189	-	5,883	5,883
	10.XXX	58-6066-3-056	-	32	32
<i>Pass-Through from Arizona Department of Agriculture</i>	10.XXX	M2303719	-	77,136	77,136
Total - ALN 10.XXX			20,160	534,836	554,996
Agricultural Research Basic and Applied Research	10.001		1,331,615	16,990,147	18,321,762
<i>Pass-Through from CRDF Global</i>	10.001	5902108184	-	(1,563)	(1,563)
<i>Pass-Through from Dairy Management, Inc.</i>	10.001	M2203270	-	228,312	228,312
<i>Pass-Through from Oklahoma State University</i>	10.001	2-569170 UTSA1	-	46,759	46,759
<i>Pass-Through from Research Corporation for Science Advancement</i>	10.001	SA-MZT-2023-066A	-	10,784	10,784
Total - ALN 10.001			1,331,615	17,274,439	18,606,054
Plant and Animal Disease, Pest Control, and Animal Care	10.025		482,091	9,337,765	9,819,856
<i>Pass-Through from Arizona Department of Agriculture</i>	10.025	M2401554	-	55,895	55,895
<i>Pass-Through from Colorado State University</i>	10.025	G-50346-24	-	606,616	606,616
<i>Pass-Through from Cornell University</i>	10.025	146288-22928	-	32,412	32,412
<i>Pass-Through from Texas Citrus Pest and Disease Management</i>	10.025	TAMUK-6900 1	-	168,844	168,844
	10.025	TAMUK-6900 2	-	42	42
<i>Pass-Through from Translational Genomics Research Institute</i>	10.025	DME USDA-23-02	-	16,808	16,808
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	10.025	423747-19C63	-	29,324	29,324
<i>Pass-Through from World Organisation for Animal Health</i>	10.025	M2401301	-	36,799	36,799
Total - ALN 10.025			482,091	10,284,505	10,766,596

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Wildlife Services	10.028		\$ -	\$ 281,684	\$ 281,684
Conservation Reserve Program	10.069		-	202,089	202,089
<i>Pass-Through from Ducks Unlimited, Inc.</i>	10.069	UTAUS-FA00000769; FBC21CPT0011807	-	15,597	15,597
Total - ALN 10.069			-	217,686	217,686
Wetlands Reserve Program	10.072		88,606	325,250	413,856
Marketing Agreements and Orders	10.155		-	(544)	(544)
Wholesale Farmers and Alternative Market Development	10.164		148,433	895,767	1,044,200
Specialty Crop Block Grant Program - Farm Bill	10.170		-	1,151,679	1,151,679
<i>Pass-Through from University of California - Davis</i>	10.170	A23-0504-S001	-	41,528	41,528
<i>Pass-Through from Uvalde County Underground Water Conservation</i>	10.170	M2301631	-	83,528	83,528
<i>Pass-Through from Wintergarden Spinach Producers Board</i>	10.170	M2400665	-	24,624	24,624
Total - ALN 10.170			-	1,411,994	1,411,994
Grants for Agricultural Research, Special Research Grants	10.200		342,590	700,958	1,043,548
<i>Pass-Through from University of Florida</i>	10.200	2301036167	-	10,312	10,312
	10.200	2301128411	-	21,000	21,000
<i>Pass-Through from University of Florida - Gainesville</i>	10.200	PO 2301126827	-	1,388	1,388
	10.200	PO 2401262950	-	377	377
	10.200	PO: 2301126822	-	6,581	6,581
	10.200	2301032849	-	(12)	(12)
	10.200	2301128405	-	16,666	16,666
<i>Pass-Through from Virginia Polytechnic Institute</i>	10.200	423559-19E36	-	27,102	27,102
Total - ALN 10.200			342,590	784,372	1,126,962
Cooperative Forestry Research	10.202		-	1,008,295	1,008,295
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	9,028,259	9,028,259
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	4,858,463	4,858,463
Animal Health and Disease Research	10.207		-	200,809	200,809
Higher Education National Needs Graduate Fellowship Grants	10.210		-	151,102	151,102
Small Business Innovation Research (SBIR) Program / Small Business Technology Transfer (STTR) Program	10.212	M2202707	-	25,482	25,482
<i>Pass-Through from Dynamic Fiber Systems LLC</i>	10.212	22-0983-KELLY	-	12,160	12,160
<i>Pass-Through from EnergyEne, Inc.</i>	10.212	2020-33530-32758	-	(472)	(472)
<i>Pass-Through from Qualterra, Inc.</i>	10.212	M2301305	-	112,271	112,271
Total - ALN 10.212			-	149,441	149,441
Sustainable Agriculture Research and Education	10.215		-	29,692	29,692
<i>Pass-Through from Auburn University</i>	10.215	24-ANSC-245773- TAMUAGRILIFE	-	9,464	9,464
<i>Pass-Through from University of Georgia</i>	10.215	00002294	4,873	41,622	46,495
	10.215	00002395	11,012	1,999	13,011
	10.215	00002732	-	2,769	2,769
	10.215	00002847	-	119,735	119,735
	10.215	00002855	-	74,877	74,877
	10.215	00002965	-	10,703	10,703
	10.215	00003038	-	14,432	14,432
	10.215	00003039	-	5,759	5,759
	10.215	00003144	-	16,008	16,008
	10.215	00003166	-	9,816	9,816
	10.215	00003380	-	2,886	2,886
	10.215	00003381	-	6,944	6,944
<i>Pass-Through from University of Georgia Research Foundation, Inc.</i>	10.215	00003167	-	9,013	9,013
	10.215	00003320	-	3,002	3,002
	10.215	00003328	-	8,786	8,786
<i>Pass-Through from UW River Falls</i>	10.215	H009987614	-	22,171	22,171
Total - ALN 10.215			15,885	389,678	405,563
1890 Institution Capacity Building Grants	10.216		57,186	1,073,946	1,131,132
<i>Pass-Through from Alabama A&amp;M University</i>	10.216	2019-38821-29144- PVAMU	-	18,201	18,201
<i>Pass-Through from Central State University</i>	10.216	8515-001	-	31,299	31,299
Total - ALN 10.216			57,186	1,123,446	1,180,632

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Higher Education - Institution Challenge Grants Program	10.217		\$ 78,303	\$ 435,633	\$ 513,936
<i>Pass-Through from Purdue University</i>	10.217	17001064-026	-	28,060	28,060
<i>Pass-Through from South Dakota State University</i>	10.217	3TC172	-	9,985	9,985
<i>Pass-Through from The Ohio State University</i>	10.217	SPC-			
		1000013252/GR134421	-	8,466	8,466
<i>Pass-Through from University Of North Carolina At Greensboro</i>	10.217	20200443 1	-	33,421	33,421
Total - ALN 10.217			78,303	515,565	593,868
Biotechnology Risk Assessment Research	10.219		-	75,832	75,832
Higher Education - Multicultural Scholars Grant Program	10.220		-	9,382	9,382
Hispanic Serving Institutions Education Grants	10.223		273,570	1,706,444	1,980,014
<i>Pass-Through from California State University Fresno Foundation, Inc.</i>	10.223	SC350857-20-03	-	96,333	96,333
<i>Pass-Through from Florida International University</i>	10.223	000494	-	8,452	8,452
<i>Pass-Through from New Mexico State University</i>	10.223	Q02277	-	50,400	50,400
<i>Pass-Through from St. Mary's University of San Antonio, Texas</i>	10.223	121126-41379-72805-10	-	49,964	49,964
	10.223	2023-77040-41196	-	45,816	45,816
Total - ALN 10.223			273,570	1,957,409	2,230,979
Secondary Education, Two-Year Postsecondary Education, and Agriculture in the K-12 Classroom	10.226		10,555	91,926	102,481
From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals	10.237		-	2,305,149	2,305,149
<i>Pass-Through from Lincoln University</i>	10.237	2024-3721-TA&M	-	140,177	140,177
<i>Pass-Through from Tennessee State University</i>	10.237	2023-7704Q 40157	-	145,558	145,558
Total - ALN 10.237			-	2,590,884	2,590,884
Research Facilities Act Program	10.246		-	519	519
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		-	146,601	146,601
<i>Pass-Through from Cornell University</i>	10.250	140824-21469	-	39,201	39,201
<i>Pass-Through from South Dakota State University</i>	10.250	3TA111	-	812	812
Total - ALN 10.250			-	186,614	186,614
Consumer Data and Nutrition Research	10.253	00002946	-	3,536	3,536
<i>Pass-Through from University of Maryland</i>	10.253	UMES/CEGFSD/PVSU-02-5208370	34,897	26,923	61,820
Total - ALN 10.253			34,897	30,459	65,356
Agricultural Market and Economic Research	10.290		-	340,839	340,839
<i>Pass-Through from The Center for Produce Safety</i>	10.290	2022CPS04	-	102,396	102,396
Total - ALN 10.290			-	443,235	443,235
Agricultural and Food Policy Research Centers Integrated Programs	10.291		-	2,989,798	2,989,798
<i>Pass-Through from South Dakota State University</i>	10.303		-	166,943	166,943
	10.303	3TA095	-	6,229	6,229
Total - ALN 10.303			-	173,172	173,172
Food and Agriculture Defense Initiative (FADI)	10.304	17000985-008	-	6,505	6,505
Organic Agriculture Research and Extension Initiative	10.307		366,206	566,568	932,774
<i>Pass-Through from Iowa State University</i>	10.307	416-23-33A	-	-	-
<i>Pass-Through from University of Florida</i>	10.307	00003375	-	27,834	27,834
<i>Pass-Through from University of Georgia Research Foundation, Inc.</i>	10.307	00003297	-	37,008	37,008
Total - ALN 10.307			366,206	631,410	997,616
Specialty Crop Research Initiative	10.309		1,885,410	2,927,379	4,812,789
<i>Pass-Through from Citrus Research and Development Foundation</i>	10.309	M2101511	-	3,783	3,783
<i>Pass-Through from Florida International University</i>	10.309	000649	-	24,722	24,722
<i>Pass-Through from Michigan State University</i>	10.309	RC114514TTU	-	24,658	24,658
<i>Pass-Through from New Mexico Consortium</i>	10.309	734-006	-	(1,492)	(1,492)
<i>Pass-Through from New Mexico State University</i>	10.309	Q02413	-	55,569	55,569
	10.309	Q02551	-	221	221
<i>Pass-Through from North Carolina State University</i>	10.309	2019-1455-04	-	4,822	4,822
<i>Pass-Through from University of Arkansas</i>	10.309	AWD-104201-02	-	99,050	99,050
<i>Pass-Through from University of California - Davis</i>	10.309	A19-2073-S002	-	78,586	78,586
<i>Pass-Through from University of California - Riverside</i>	10.309	S-001149	-	187,388	187,388

**STATE OF TEXAS**  
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**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
	10.309	S-001161	\$ -	\$ 12,879	\$ 12,879
	10.309	S-001359	-	81,900	81,900
	10.309	S-001384	-	108,492	108,492
<i>Pass-Through from University of Florida</i>	10.309	00001682	-	8,000	8,000
	10.309	00003398	-	197,588	197,588
	10.309	00003434	-	9,945	9,945
<i>Pass-Through from Washington State University</i>	10.309	133321-G004111	-	3,263	3,263
Total - ALN 10.309			1,885,410	3,826,753	5,712,163
Agriculture and Food Research Initiative (AFRI)	10.310		3,207,258	18,939,178	22,146,436
<i>Pass-Through from Baylor College of Medicine</i>	10.310	P700000300	-	16,628	16,628
	10.310	P700000684	-	77,967	77,967
	10.310	7000001344	-	(609)	(609)
<i>Pass-Through from Cornell University</i>	10.310	139767-21263	-	44,188	44,188
	10.310	163295-20743	-	36,250	36,250
<i>Pass-Through from Dakota State University</i>	10.310	1845974	-	16,852	16,852
<i>Pass-Through from George Washington University</i>	10.310	23-S03	-	72,312	72,312
<i>Pass-Through from Ginkgo Bioworks, Inc.</i>	10.310	M2303405	-	112,399	112,399
<i>Pass-Through from Iowa State University</i>	10.310	SCN1012752 GR-022503-00008	-	24,093	24,093
	10.310	023260B	-	22,438	22,438
	10.310	027037A	-	731	731
<i>Pass-Through from Kansas State University</i>	10.310	A20-0539-S001	-	46,838	46,838
<i>Pass-Through from La Semilla Food Center</i>	10.310	2021-06384	-	8,037	8,037
<i>Pass-Through from Louisiana State University</i>	10.310	PO 0000261263	-	89,308	89,308
<i>Pass-Through from Michigan State University</i>	10.310	RC115343PVAMU	-	11,294	11,294
<i>Pass-Through from Mississippi State University</i>	10.310	018000 342094 02	-	15,810	15,810
	10.310	183905 310037 02	-	7,131	7,131
<i>Pass-Through from New Mexico State University</i>	10.310	Q02119	-	178,266	178,266
	10.310	Q02343	-	7,811	7,811
	10.310	Q02353	-	14,684	14,684
<i>Pass-Through from North Carolina State University</i>	10.310	PAM-P23-001148-SA01	-	9,002	9,002
	10.310	PAM-P23-001148-SA02	-	5,299	5,299
	10.310	2019-1507-11	19,685	-	19,685
<i>Pass-Through from Purdue University</i>	10.310	F0015513302018	-	1	1
	10.310	F9000578902032	-	23,525	23,525
<i>Pass-Through from Rutgers, The State University of New Jersey</i>	10.310	1905	-	16,704	16,704
<i>Pass-Through from The Curators of The University of Missouri</i>	10.310	C00060611-1	-	11,991	11,991
<i>Pass-Through from The Pennsylvania State University</i>	10.310	S002533-USDA	-	104,729	104,729
<i>Pass-Through from The University of Arkansas Division of Agriculture</i>	10.310	AWD-103324-01	-	9,561	9,561
<i>Pass-Through from Tufts University</i>	10.310	EP0237319	-	276,784	276,784
<i>Pass-Through from University of Arizona</i>	10.310	706275	-	10,708	10,708
<i>Pass-Through from University of Arkansas</i>	10.310	UA2022-304	-	15,351	15,351
	10.310	UA2024-397	-	62,204	62,204
	10.310	91471-05	-	96,499	96,499
<i>Pass-Through from University of California - Davis</i>	10.310	A18-1616-S006	-	335	335
	10.310	A22-1483-S017	27,339	238,730	266,069
<i>Pass-Through from University of California - Riverside</i>	10.310	S-001672	-	6,083	6,083
<i>Pass-Through from University of California - Santa Cruz</i>	10.310	A20-0604-S003; PO# 7050511	-	53,936	53,936
<i>Pass-Through from University of Connecticut</i>	10.310	411167	-	33,087	33,087
<i>Pass-Through from University of Dayton Research Institute</i>	10.310	23-000035-RSC230	-	54,475	54,475
<i>Pass-Through from University of Florida</i>	10.310	UFDSP00012371	-	94,459	94,459
	10.310	00003697	-	24,299	24,299
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	10.310	115726-19933	-	70,704	70,704
<i>Pass-Through from University of Minnesota</i>	10.310	H010844502	-	23,644	23,644
<i>Pass-Through from University of Missouri</i>	10.310	C00080426-4	-	5,557	5,557
<i>Pass-Through from University of Missouri - Columbia</i>	10.310	C00076492-2	-	9,441	9,441
<i>Pass-Through from University of Montana</i>	10.310	PG23-65284-02	-	116,736	116,736
<i>Pass-Through from University of Nebraska</i>	10.310	25-6221-0435-004	-	15,709	15,709
<i>Pass-Through from University of Nebraska - Lincoln</i>	10.310	25-6224-0221-002	-	31,274	31,274
<i>Pass-Through from University of Wisconsin - Madison</i>	10.310	0000002816	-	13,805	13,805
	10.310	0000002839	-	32,902	32,902
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	10.310	423580-19C63	-	48,881	48,881
	10.310		9,684	213,225	222,909
Total - ALN 10.310			3,263,966	21,471,246	24,735,212



**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Beginning Farmer and Rancher Development Program	10.311		\$ -	\$ 164,571	\$ 164,571
<i>Pass-Through from Plant It Forward</i>	10.311	M2102156	-	52	52
Total - ALN 10.311			-	164,623	164,623
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	77,622	77,622
<i>Pass-Through from University of Tennessee - Knoxville</i>	10.318	A24-0697-S001	-	14,471	14,471
Total - ALN 10.318			-	92,093	92,093
Sun Grant Program	10.320		-	13,213	13,213
<i>Pass-Through from Oklahoma State University</i>	10.320	2-569230 PVAMU1	40,170	-	40,170
	10.320	2-569810 PVAMU1	103,909	6,441	110,350
	10.320	2-569810 TAMU1	16,552	92,649	109,201
	10.320	2-569810 TAMU2	22,262	115,860	138,122
Total - ALN 10.320			182,893	228,163	411,056
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		51,156	1,410,766	1,461,922
Food Safety Outreach Program	10.328		30,488	135,291	165,779
<i>Pass-Through from Iowa State University</i>	10.328	022063C	-	11,933	11,933
	10.328	024575L	-	29,765	29,765
<i>Pass-Through from University of Alabama - Birmingham</i>	10.328	40409620402	34,416	9,000	43,416
<i>Pass-Through from University of Arkansas</i>	10.328	2022-70020-37593	-	21,884	21,884
<i>Pass-Through from University of Florida</i>	10.328	00003009	-	9,757	9,757
Total - ALN 10.328			64,904	217,630	282,534
Crop Protection and Pest Management Competitive Grants Program	10.329		35,389	191,180	226,569
<i>Pass-Through from North Carolina State University</i>	10.329	PAM-P22-002759-SA15	-	11,329	11,329
	10.329	PAM-P22-002759-SA20	-	579	579
	10.329	2022-2759-07	-	24,415	24,415
	10.329	2022-2759-09	-	2,721	2,721
<i>Pass-Through from Oklahoma State University</i>	10.329	2-570160 TAMUR	-	48,822	48,822
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	10.329	423616-19C63	-	24,845	24,845
Total - ALN 10.329			35,389	303,891	339,280
Alfalfa Seed and Alfalfa Forage Systems Program	10.330	A24-0201-S001	-	1,486	1,486
Gus Schumacher Nutrition Incentive Program	10.331		83,821	251,709	335,530
<i>Pass-Through from Sustainable Food Center, Inc.</i>	10.331	2022-70415-38571	-	119,469	119,469
<i>Pass-Through from University of Kansas Medical Center</i>	10.331	GR16152	-	5,922	5,922
Total - ALN 10.331			83,821	377,100	460,921
Agricultural Genome to Phenome Initiative	10.332	026418F	-	194,837	194,837
<i>Pass-Through from University of Arizona</i>	10.332	735916	-	14,053	14,053
Total - ALN 10.332			-	208,890	208,890
Veterinary Services Grant Program	10.336		-	112,327	112,327
<i>Pass-Through from Boehringer Ingelheim Animal Health USA Inc</i>	10.336	M2403329	-	7,500	7,500
<i>Pass-Through from Land O'Lakes Venture37</i>	10.336	23-TRASE-A-C-2654	-	35,397	35,397
<i>Pass-Through from Michigan State University</i>	10.336	RC114270TAMU	-	3,526	3,526
Total - ALN 10.336			-	158,750	158,750
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	172,905	172,905
Crop Insurance	10.450		-	2,942,084	2,942,084
Food Safety Cooperative Agreements	10.479		-	205,321	205,321
Cooperative Extension Service	10.500	17001012-028	-	20,097	20,097
<i>Pass-Through from University of Georgia Research Foundation, Inc.</i>	10.500	00003329	-	5,774	5,774
Total - ALN 10.500			-	25,871	25,871
Equipment Grants Program (EGP)	10.519		-	529,509	529,509
Food and Agriculture Service Learning Program	10.522		-	9,540	9,540
Centers of Excellence at 1890 Institutions	10.523	PVAM210219	-	15,929	15,929

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Scholarships for Students at 1890 Institutions	10.524		\$ -	\$ 5,278	\$ 5,278
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	233,805	233,805
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		54,738	604,801	659,539
Team Nutrition Grants	10.574		-	8,857	8,857
FNS Food Safety Grants	10.585		-	153,397	153,397
Emerging Markets Program	10.603		-	55,725	55,725
<i>Pass-Through from National Sheep Industry Improvement</i>	10.603	M2200996	-	-	-
	10.603	M2202157	-	17,235	17,235
Total - ALN 10.603			-	72,960	72,960
Food for Education	10.608	AGRILIFE-FFE- 33710S002	-	387,386	387,386
International Agricultural Education Fellowship Program	10.619		20,064	437,422	457,486
Scientific Exchanges Program	10.620		-	23,560	23,560
Forestry Research	10.652		-	1,929,474	1,929,474
Cooperative Forestry Assistance	10.664		-	30,277	30,277
<i>Pass-Through from United States Endowment For Forestry and Communities, Inc.</i>	10.664	207111	101,614	-	101,614
Total - ALN 10.664			101,614	30,277	131,891
National Fish and Wildlife Foundation Partnership Agreements	10.683	0406 18 061358	9,077	-	9,077
Research Joint Venture and Cost Reimbursable Agreements	10.699		-	24,683	24,683
	10.707		-	97,233	97,233
	10.777		-	-	-
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.854		-	34,965	34,965
Rural Economic Development Loans and Grants	10.854	A24-0149-S003	-	20,740	20,740
Rural Energy for America Program	10.868		-	235,123	235,123
Soil and Water Conservation	10.902		41,519	2,329,517	2,371,036
<i>Pass-Through from Columbia University</i>	10.902	6 (GG019447-01)	-	2,729	2,729
<i>Pass-Through from Ecom USA LLC</i>	10.902	M2304540	-	26,707	26,707
<i>Pass-Through from National Fish and Wildlife Foundation</i>	10.902	2504 20 066876	40,871	17,066	57,937
<i>Pass-Through from Oklahoma State University</i>	10.902	1-578610; PO# P1390402	-	(1,766)	(1,766)
<i>Pass-Through from Texas Grazing Land Coalition, Inc</i>	10.902	M2401612	-	33,060	33,060
<i>Pass-Through from University of Nevada - Las Vegas</i>	10.902	GR18464	-	130	130
Total - ALN 10.902			82,390	2,407,443	2,489,833
Soil Survey	10.903	A22-0169-S002	-	65,109	65,109
<i>Pass-Through from University of California - Riverside</i>	10.903	S-001707	-	14,304	14,304
Total - ALN 10.903			-	79,413	79,413
Environmental Quality Incentives Program	10.912		183,980	1,140,748	1,324,728
<i>Pass-Through from Coastal Prairie Conservancy</i>	10.912	M2401868	-	23,770	23,770
<i>Pass-Through from North Carolina State University</i>	10.912	2021-2121-01	-	18,343	18,343
Total - ALN 10.912			183,980	1,182,861	1,366,841
Farm and Ranch Lands Protection Program	10.913		158,979	804,021	963,000
Grassland Reserve Program	10.920		-	91,737	91,737
Conservation Stewardship Program	10.924		-	136,352	136,352
Partnerships for Climate-Smart Commodities	10.937		710,504	6,352,730	7,063,234
<i>Pass-Through from Kansas State University</i>	10.937	A24-0187-S001	-	47,036	47,036
<i>Pass-Through from National Sorghum Producers Association</i>	10.937	G023-04	-	99,974	99,974
	10.937	M2303120	-	25,556	25,556
<i>Pass-Through from South Dakota State University</i>	10.937	3TT155	-	129,518	129,518
<i>Pass-Through from U.S. Cotton Trust Protocol, LLC</i>	10.937	M2304105	-	2,067,677	2,067,677
<i>Pass-Through from University of Arkansas</i>	10.937	AWD-103958-01	-	69,964	69,964
Total - ALN 10.937			710,504	8,792,455	9,502,959
Agricultural Statistics Reports	10.950	F2252-02	-	16,799	16,799
Technical Agricultural Assistance	10.960		-	882,794	882,794
<i>Pass-Through from Fort Valley State University</i>	10.960	CAFST0102	-	2,634	2,634
<i>Pass-Through from New Mexico State University</i>	10.960	Q02407	-	746	746
<i>Pass-Through from University of Tennessee</i>	10.960	A23-0373-S001	-	570	570
Total - ALN 10.960			-	886,744	886,744

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Scientific Cooperation and Research	10.961		\$ 47,710	\$ 25,450	\$ 73,160
Total - U.S. Department of Agriculture			10,186,692	109,707,978	119,894,670
<b>U.S. Department of Commerce</b>					
U.S. Department of Commerce	11.XXX	1305M322PNRMA0371	-	10,707	10,707
	11.XXX	1331L522C13350027	-	(2,937)	(2,937)
<i>Pass-Through from Abt Associates, Inc.</i>	11.XXX	52182	-	10,436	10,436
<i>Pass-Through from Brigham Young University</i>	11.XXX	230600-FB10APR24	-	245,232	245,232
<i>Pass-Through from Florida A &amp; M University</i>	11.XXX	TR-K212	-	15,639	15,639
<i>Pass-Through from Framergy, Inc.</i>	11.XXX	M2400961	-	33,000	33,000
<i>Pass-Through from University of South Alabama</i>	11.XXX	A23-0055-S001	-	19,146	19,146
<i>Pass-Through from Woods Hole Oceanographic Institution</i>	11.XXX	PO21FIN00985	-	66,036	66,036
Total - ALN 11.XXX			-	397,259	397,259
Integrated Ocean Observing System (IOOS)	11.012		2,237,190	2,296,306	4,533,496
<i>Pass-Through from Louisiana State University</i>	11.012	PO-0000191481	-	51,521	51,521
<i>Pass-Through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS 22 (178) TAMU JB HURGLD 1	289,164	247,650	536,814
<i>Pass-Through from University of Southern Mississippi</i>	11.012	8006581-01 01 TAMU	-	58,110	58,110
Total - ALN 11.012			2,526,354	2,653,587	5,179,941
Ocean Acidification Program (OAP)	11.017		-	197,241	197,241
<i>Pass-Through from University of Hawaii - Manoa</i>	11.017	MA1973	-	30,931	30,931
Total - ALN 11.017			-	228,172	228,172
Bipartisan Budget Act of 2018	11.022		813,491	2,051,921	2,865,412
BUILD TO SCALE	11.024		7,691	167,441	175,132
Economic Adjustment Assistance	11.307		-	32,406	32,406
<i>Pass-Through from Coastal Bend Council of Governments</i>	11.307	08-69-05621	-	138,231	138,231
Total - ALN 11.307			-	170,637	170,637
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400	USM-8006122-03 01	-	935,442	935,442
Cooperative Institute (Inter-Agency Funded Activities)	11.405	M2302342/015901 340607 01	8,241	70,189	78,430
Interjurisdictional Fisheries Act of 1986	11.407		-	268,070	268,070
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>	11.407	IJF-650-041-2021-01	-	1,000	1,000
	11.407	IJF-650-041-2023-01	-	21,644	21,644
	11.407	IJF-650-041-2024-01	-	126,200	126,200
	11.407	TT-650-005-2020-01	-	16,636	16,636
Total - ALN 11.407			-	433,550	433,550
Sea Grant Support	11.417		154,655	2,550,228	2,704,883
<i>Pass-Through from Mississippi State University</i>	11.417	015901 340594 05	-	23,958	23,958
	11.417	016200 320565 04	-	32,705	32,705
<i>Pass-Through from Oak Ridge Institute for Science and Education</i>	11.417	DHS-SRTMSI-2022	-	4,300	4,300
<i>Pass-Through from University of Florida</i>	11.417	00002692	-	146,811	146,811
	11.417	00002764	-	2,575	2,575
	11.417	00003173	-	113,244	113,244
	11.417	00003990	-	5,207	5,207
<i>Pass-Through from University of Rhode Island</i>	11.417	0009669/011923	-	5,686	5,686
<i>Pass-Through from University of South Alabama</i>	11.417	A21-0220-S006	-	263,765	263,765
	11.417	M2201294/A21-0220-S007	-	503,929	503,929
<i>Pass-Through from University of Southern Mississippi</i>	11.417	8006787-04 01 TAM	-	7,083	7,083
Total - ALN 11.417			154,655	3,659,491	3,814,146

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Commerce (continued)</b>					
Coastal Zone Management Administration Awards	11.419		\$ -	\$ 401,938	\$ 401,938
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>	11.419	GBF-UH-2023-1	-	7,000	7,000
	11.419	GBF¿UHCL¿2021¿1	-	5,591	5,591
Total - ALN 11.419			-	414,529	414,529
Coastal Zone Management Estuarine Research Reserves	11.420		-	761,785	761,785
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		48,827	230,298	279,125
Climate and Atmospheric Research	11.431		180,332	655,011	835,343
<i>Pass-Through from University of Oklahoma</i>	11.431	2022-30	-	2,745	2,745
<i>Pass-Through from University of Puerto Rico</i>	11.431	530907-UTEXAS	-	54,092	54,092
<i>Pass-Through from University of South Florida</i>	11.431	2500-1874-00-A / PO#			
		P000023397	-	2,025	2,025
<i>Pass-Through from University Corporation for Atmospheric Research</i>	11.431	AWD004154	-	20,278	20,278
Total - ALN 11.431			180,332	734,151	914,483
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		431,500	834,456	1,265,956
<i>Pass-Through from National Audubon Society, Inc</i>	11.432	M2401034	-	6,273	6,273
<i>Pass-Through from University of Oklahoma</i>	11.432	2023-18	-	33,482	33,482
	11.432	2024-37	-	91,128	91,128
	11.432	2024-53	-	93,893	93,893
<i>Pass-Through from University of Wisconsin</i>	11.432	NA20NES4320003	18,223	64,985	83,208
<i>Pass-Through from Woods Hole Group, Inc.</i>	11.432	PO21FIN01793	-	2,789	2,789
	11.432	PO22FIN01216	-	(5)	(5)
	11.432	PO22FIN01989	-	1,691	1,691
	11.432	PO24FIN01124	-	99,167	99,167
	11.432	P023FIN00960	-	234,931	234,931
	11.432	P023FIN01864	-	168,977	168,977
Total - ALN 11.432			449,723	1,631,767	2,081,490
Marine Fisheries Initiative	11.433		2,455	140,434	142,889
<i>Pass-Through from University of Florida</i>	11.433	00002876	-	126,538	126,538
Total - ALN 11.433			2,455	266,972	269,427
Cooperative Fishery Statistics	11.434	BSP-799-017-2023-01	-	5,509	5,509
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>	11.434	CCF-749-046-2021-01	-	1,856	1,856
	11.434	CCF-749-046-2024-01	-	12,856	12,856
	11.434	MRIP-749-001-2023-01	-	67,933	67,933
	11.434	MRIP-749-001-2024-01	-	36,414	36,414
Total - ALN 11.434			-	124,568	124,568
Environmental Sciences, Applications, Data, and Education	11.440		85	-	85
Regional Fishery Management Councils	11.441	23-7050	-	25,325	25,325
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>	11.441	24-7050	-	24,832	24,832
Total - ALN 11.441			-	50,157	50,157
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		1,847	703,841	705,688
<i>Pass-Through from Mississippi State University</i>	11.451	015900 320562 02	-	72,864	72,864
	11.451	015900 320562 08	-	12,273	12,273
<i>Pass-Through from National Marine Mammal Foundation</i>	11.451	AA- S-033-022	45,613	-	45,613
Total - ALN 11.451			47,460	788,978	836,438
Unallied Management Projects	11.454		-	10,875	10,875
<i>Pass-Through from University of Southern Mississippi</i>	11.454	8007135-02 04 TAMUCC	-	31,651	31,651
Total - ALN 11.454			-	42,526	42,526
Cooperative Science and Education Program	11.455		-	7,908	7,908
Weather and Air Quality Research	11.459		258,114	1,012,595	1,270,709
<i>Pass-Through from Research Foundation of Suny</i>	11.459	2-90780 / NA21OAR4590124	-	6,253	6,253

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Commerce (continued)</b>					
<i>Pass-Through from University of Tennessee - Knoxville</i>	11.459	A24-0285-S001	\$ -	\$ 60,147	\$ 60,147
Total - ALN 11.459			258,114	1,078,995	1,337,109
Habitat Conservation	11.463		-	134,112	134,112
<i>Pass-Through from Mississippi State University</i>	11.463	015901 340586 02	-	31,785	31,785
<i>Pass-Through from National Marine Sanctuary Foundation</i>	11.463	M2402938/5300-24-02-112	-	15,114	15,114
Total - ALN 11.463			-	181,011	181,011
Meteorologic and Hydrologic Modernization Development	11.467		-	266,479	266,479
Applied Meteorological Research	11.468		-	55,078	55,078
Congressionally Identified Awards and Projects	11.469		-	600,294	600,294
<i>Pass-Through from Louisiana State University</i>	11.469	M2401193	-	2,345	2,345
Total - ALN 11.469			-	602,639	602,639
Unallied Science Program	11.472	M2400420/PO-0000252208	-	33,012	33,012
Office for Coastal Management	11.473	FG-122312	-	27,564	27,564
<i>Pass-Through from Gulf of Mexico Alliance</i>	11.473	FG-122325	11,302	22,124	33,426
<i>Pass-Through from Mississippi State University</i>	11.473	015901 342931 02	-	33,772	33,772
Total - ALN 11.473			11,302	83,460	94,762
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		225,763	602,641	828,404
<i>Pass-Through from University of Wyoming</i>	11.478	1004495-UT	-	(1,175)	(1,175)
<i>Pass-Through from Virginia Institute of Marine Science</i>	11.478	722372-712683	-	186,444	186,444
Total - ALN 11.478			225,763	787,910	1,013,673
Educational Partnership Program	11.481	CM00009312-00	-	100,085	100,085
<i>Pass-Through from Florida A &amp; M University</i>	11.481	C-5013	-	(38)	(38)
	11.481	C-5044	-	(71)	(71)
	11.481	C-5088	-	(42)	(42)
	11.481	C-5116	-	321,141	321,141
	11.481	C-5118	-	297,263	297,263
	11.481	C-5146	-	291,658	291,658
	11.481	C-5148	-	153,422	153,422
	11.481	C-5186	-	113,349	113,349
	11.481	C-5187	-	151,789	151,789
<i>Pass-Through from Howard University</i>	11.481	GRT000392-10012457	-	39,553	39,553
Total - ALN 11.481			-	1,468,109	1,468,109
Coral Reef Conservation Program	11.482	MA2015	-	19,328	19,328
Measurement and Engineering Research and Standards	11.609		226,523	2,405,180	2,631,703
<i>Pass-Through from American Bureau of Shipping</i>	11.609	2020-NIST-PMGP-01	-	961	961
<i>Pass-Through from Colorado State University</i>	11.609	G-99042-08	-	286,842	286,842
	11.609	G-99042-14	-	34,417	34,417
<i>Pass-Through from Florida International University</i>	11.609	000776	-	32,560	32,560
<i>Pass-Through from Regents of the University of Colorado</i>	11.609	1558290 - PO 1001242669	-	(1,730)	(1,730)
<i>Pass-Through from University of Delaware</i>	11.609	UDR0000204 ARP-23	-	(1,982)	(1,982)
<i>Pass-Through from West Virginia University Research</i>	11.609	09-097KKKK-UNT	-	96,186	96,186
	11.609	09-097RRRR-UNT	-	73,806	73,806
Total - ALN 11.609			226,523	2,926,240	3,152,763
Manufacturing Extension Partnership	11.611		1,758,210	5,897,885	7,656,095
Arrangements for Interdisciplinary Research Infrastructure	11.619		133,218	87,750	220,968
<i>Pass-Through from Advanced Robotics for Manufacturing Institute</i>	11.619	ARM-TEC-22-NI-F-01	325,936	599,413	925,349
<i>Pass-Through from University of California - Davis</i>	11.619	A22-2080-S004 (UCD PO #1063671)	-	122,039	122,039
	11.619	A22-2080-S004-LOA ELLINGTON	-	101,531	101,531
	11.619	A22-2080-S004-LOA MCLELLAN	-	70,560	70,560

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Commerce (continued)</b>					
<i>Pass-Through from University of Delaware</i>					
	11.619	ARP-04 UDR0000205	\$ -	\$ 227,682	\$ 227,682
	11.619	M2403676	-	8,031	8,031
	11.619	70NANB21H086	-	41,260	41,260
Total - ALN 11.619			459,154	1,258,266	1,717,420
Science, Technology, Business and/or Education Outreach	11.620		-	113,011	113,011
Marine Debris Program	11.999		-	24,288	24,288
Total - U.S. Department of Commerce			7,178,380	30,617,039	37,795,419
<b>U.S. Department of Defense</b>					
U.S. Department of Defense					
	12.XXX	ABH-10614 TMD20-ENV	-	18,828	18,828
	12.XXX	FA875019C0077	196,505	788,757	985,262
	12.XXX	FA9101-23-9-0001	2,816,788	-	2,816,788
	12.XXX	FA9451-19-C-0020	-	281,941	281,941
	12.XXX	FA945323CA008	-	3,338,040	3,338,040
	12.XXX	FP00003061	-	171,786	171,786
	12.XXX	FP00004341	-	150,101	150,101
	12.XXX	HM04762010013	-	2,684	2,684
	12.XXX	HQ0034219CA01	368,821	-	368,821
	12.XXX	HQ0034219CA02	126,802	-	126,802
	12.XXX	HQ0034219CA03	593,000	-	593,000
	12.XXX	HQ0034219CA04	640,536	-	640,536
	12.XXX	HQ0034219CA05	500,000	-	500,000
	12.XXX	HQ0034219CA06	465,000	-	465,000
	12.XXX	HQ0034219CA07	626,700	-	626,700
	12.XXX	HQ0034219CA08	338,500	-	338,500
	12.XXX	HQ0034219CA10	506,107	-	506,107
	12.XXX	HQ0034219CA11	164,508	-	164,508
	12.XXX	HQ0034219CA14	326,907	-	326,907
	12.XXX	HQ0034219CA15	349,258	-	349,258
	12.XXX	HQ0034219CA16	500,000	-	500,000
	12.XXX	HQ0034219CA17	564,103	-	564,103
	12.XXX	HQ00342190007	3,862,017	2,968,624	6,830,641
	12.XXX	HQ00342190007P00006	2,437,620	-	2,437,620
	12.XXX	HQ0034229CA01	249,999	-	249,999
	12.XXX	HQ0034229CA03	174,315	-	174,315
	12.XXX	HQ0034229CA05	41,575	-	41,575
	12.XXX	HQ0034229CA07	10,000	-	10,000
	12.XXX	HQ0034229CA08	50,000	-	50,000
	12.XXX	HQ0034229CA09	3,021,694	-	3,021,694
	12.XXX	HQ0034229CA10	2,695,337	-	2,695,337
	12.XXX	HQ0860-22-C-6005	-	3,252,077	3,252,077
	12.XXX	HR0011-24-9-0391	-	1,307	1,307
	12.XXX	HR00112190063	-	41,972	41,972
	12.XXX	HR00112330022	-	94,347	94,347
	12.XXX	HR00112390075	-	270,740	270,740
	12.XXX	HR001124C0397	-	90,704	90,704
	12.XXX	HR00112490328	-	372,326	372,326
	12.XXX	HR00112490339; PR#	-	337,029	337,029
	12.XXX	HR0011469198	-	337,029	337,029
	12.XXX	HR00112490339; PR#	-	23,825	23,825
	12.XXX	HR00112490339; PR#	-	38,967	38,967
	12.XXX	HR00112490453	-	17,702	17,702
	12.XXX	H98230-23-1-0178	-	35,633	35,633
	12.XXX	M1802989	-	31,218	31,218
	12.XXX	M2000432	-	455,331	455,331
	12.XXX	M2200297	210,149	93,373	303,522
	12.XXX	M2200396	58,696	358,810	417,506
	12.XXX	M2200396	-	-	-
		(HQ0034219CA12)	-	8,624	8,624
	12.XXX	M2201556	2,356	133,681	136,037
	12.XXX	M2201561	-	50,855	50,855
	12.XXX	M2202716	-	(957)	(957)
	12.XXX	M2202892	135,748	342,816	478,564
	12.XXX	M2203145	-	251,144	251,144
	12.XXX	M2402205	30,000	16,597	46,597

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
	12.XXX	M2402209	\$ -	\$ 27,815	\$ 27,815
	12.XXX	N0002419F8593 CLIN 0001 ACRN AE	-	1,810	1,810
	12.XXX	N0002419F8593 CLIN 00041 ACRN AD	-	2,123	2,123
	12.XXX	N0002421F8561 CLIN 0001 ACRN AA	-	17	17
	12.XXX	N3239823P0600	-	96,294	96,294
	12.XXX	N3943022C2426	81,026	82,898	163,924
	12.XXX	N62470-21-2-9023	-	114,849	114,849
	12.XXX	N62645-16-D-5033	-	(182,085)	(182,085)
	12.XXX	N6290921IPA002	-	297,249	297,249
	12.XXX	N6290924IPA002	-	41,507	41,507
	12.XXX	PO 20-02684	-	25,834	25,834
	12.XXX	PO# 19-02433	-	21,362	21,362
	12.XXX	PUMPHREYIPA	-	246,014	246,014
	12.XXX	SOUTHERLANDIPA	-	294,908	294,908
	12.XXX	TMD20-ENV-15	-	2,786,105	2,786,105
	12.XXX	UMBR AGREE #W911QX20D0002	-	49,244	49,244
	12.XXX	UT AUS- 00001495	-	11,481	11,481
	12.XXX	UTA21-000497 (IPA)	-	52,253	52,253
	12.XXX	W519TC-23-9-2016/CS- 20-1601	1,995,866	44,644	2,040,510
	12.XXX	W56HZV-22-C-L025	-	78,325	78,325
	12.XXX	W56HZV22RL042	-	55,239	55,239
	12.XXX	W81K0021P0312	-	149,976	149,976
	12.XXX	W91CRB24C0022	-	58,949	58,949
	12.XXX	W911NF24C0006	-	260,430	260,430
	12.XXX	W911QX20D0002	-	419,232	419,232
	12.XXX	W911QX23D0009	182,342	252,380	434,722
	12.XXX	W9115124P0016	-	104,623	104,623
	12.XXX	W912DW20P0055	-	25,201	25,201
	12.XXX	W912HQ-21-C-0010 FIXED PRICE	-	(124)	(124)
	12.XXX	W912HQ19C0001	7,614	-	7,614
	12.XXX	W912HQ20C0022	8,955	(6,531)	2,424
	12.XXX	W912HQ20C0031	258,494	48,273	306,767
	12.XXX	W912HQ21C0018	56,525	95,078	151,603
	12.XXX	W912HQ21C0050	7,966	198,546	206,512
	12.XXX	W912HQ21C0057	178,503	146,392	324,895
	12.XXX	W912HQ22C0030	85,939	141,902	227,841
	12.XXX	W912HQ22C0078	12,383	205,949	218,332
	12.XXX	W912HQ24C0013	29,670	65,240	94,910
	12.XXX	W912HQ24C0031	-	29,609	29,609
	12.XXX	W912HY24P0009	-	192,052	192,052
	12.XXX	W912HZ20C0023	-	46	46
	12.XXX	W912HZ219C002	-	7,016	7,016
	12.XXX	W912HZ23C0052 PO #W81EWF31601753	-	117,496	117,496
	12.XXX	W912HZ23C0070	-	306,865	306,865
	12.XXX	W912HZ239C004	-	91,879	91,879
	12.XXX	W9126G-21-P-0002	-	112,775	112,775
	12.XXX	W9132T239C001	-	1,609,230	1,609,230
	12.XXX	W9132T239C018	-	173,057	173,057
	12.XXX	1000004538; M2200297	-	170,538	170,538
	12.XXX	2019GC6293	-	4,093	4,093
	12.XXX	2021-922	-	(4,093)	(4,093)
	12.XXX	21-0509MOORE	-	302,138	302,138
	12.XXX	21-1273-JONES	-	268,696	268,696
	12.XXX	22-0686-ANDERSON	-	344,952	344,952
	12.XXX	24-0857-THOMAS	-	141,205	141,205
	12.XXX	70US0920D70090004-02	-	281,004	281,004
<i>Pass-Through from krtkl, Inc.</i>	12.XXX	C23091201	-	206,809	206,809
<i>Pass-Through from Accenture Federal Services, LLC</i>	12.XXX	BRIAR-UTEP	-	151,626	151,626
	12.XXX	PO 7500040392	-	156,683	156,683
	12.XXX	WRIVA-UTA PO 7500040392	-	11,469	11,469
<i>Pass-Through from Actus Advanced Systems Inc.</i>	12.XXX	M2403695	-	23,543	23,543
<i>Pass-Through from Advanced Cooling Technologies, Inc.</i>	12.XXX	HT9425-24-9-0002	-	307,168	307,168
	12.XXX	49637	-	39,053	39,053

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Advanced Micro Devices Inc</i>	12.XXX	70181114 1	\$ -	\$ 658,501	\$ 658,501
<i>Pass-Through from Advanced Space LLC</i>	12.XXX	23SC-002	-	40,491	40,491
<i>Pass-Through from Advanced Technology International</i>	12.XXX	N001742390040	3,156,188	4,839,924	7,996,112
	12.XXX	W81XWH-15-9-0001	-	214,363	214,363
	12.XXX	2021-314	-	77,896	77,896
	12.XXX	2021-566-01	-	173,450	173,450
	12.XXX	2022-410	-	120,780	120,780
<i>Pass-Through from Akita Innovations LLC</i>	12.XXX	W911SR24C0005	-	106,549	106,549
<i>Pass-Through from Altrazael Life Sciences Inc</i>	12.XXX	HSC20230428H/CDMRP-1-013	-	2,408	2,408
<i>Pass-Through from Analyswift, LLC</i>	12.XXX	2022-736	-	2,331	2,331
	12.XXX	2022-856	-	4,788	4,788
<i>Pass-Through from Applied Novel Devices, Inc.</i>	12.XXX	UTAUS-FA00002669	-	41,559	41,559
<i>Pass-Through from Applied Research Associates, Inc.</i>	12.XXX	S-004582-UTSA PO21-0	-	40,388	40,388
	12.XXX	W81XWH-20-9-0020	-	231,287	231,287
	12.XXX	2018-679	-	231,287	231,287
<i>Pass-Through from Applied Research Solutions, Inc.</i>	12.XXX	M2200826 PO S00216-01	-	1,693	1,693
	12.XXX	PO S00216-02	-	14,847	14,847
<i>Pass-Through from Aptim Federal Services LLC</i>	12.XXX	209365	-	18,958	18,958
	12.XXX	210088	-	3,835	3,835
<i>Pass-Through from Aptima, Inc.</i>	12.XXX	OS 208771	-	92,176	92,176
	12.XXX	208941 (REQ 32144)	-	23,138	23,138
<i>Pass-Through from Arete Associates</i>	12.XXX	AZ-401756	-	36,665	36,665
<i>Pass-Through from Arkisys, Inc.</i>	12.XXX	M2301889	-	185,976	185,976
<i>Pass-Through from Arsenal Medical, Inc.</i>	12.XXX	W81XWH-15-C-0147	-	1,383	1,383
<i>Pass-Through from Artesion, Inc.</i>	12.XXX	UTAUS-FA00000621	-	97,051	97,051
<i>Pass-Through from Astroport Space Technologies, Inc.</i>	12.XXX	ASTROFA239423CB048-TEES-01	-	81,961	81,961
<i>Pass-Through from Axle Box Innovations, LLC</i>	12.XXX	M2202175	-	35,897	35,897
<i>Pass-Through from Azimuth Corporation</i>	12.XXX	292-001-UTA	-	126,233	126,233
<i>Pass-Through from ABSS Solutions, Inc.</i>	12.XXX	ID07200010	-	98,837	98,837
<i>Pass-Through from AMPeers, LLC</i>	12.XXX	185290	-	190,713	190,713
<i>Pass-Through from ARCTOS Technology Solutions LLC</i>	12.XXX	291-001-ARCTOS	-	229,413	229,413
<i>Pass-Through from ATA Engineering, Inc.</i>	12.XXX	70253-102	-	104,311	104,311
<i>Pass-Through from AVX Aircraft Company</i>	12.XXX	435	-	114,395	114,395
	12.XXX	444	-	91,694	91,694
	12.XXX	471	-	74,871	74,871
<i>Pass-Through from Barron Associates, Inc.</i>	12.XXX	538-SC01	-	(8,325)	(8,325)
<i>Pass-Through from Baylor University</i>	12.XXX	1001689-11	-	24,884	24,884
<i>Pass-Through from Benchmark Space Systems Inc</i>	12.XXX	M2303221	-	104,490	104,490
<i>Pass-Through from Booz Allen Hamilton, Inc.</i>	12.XXX	FA807518D0004	-	590	590
<i>Pass-Through from Brookhaven National Laboratory</i>	12.XXX	441862	-	31,793	31,793
<i>Pass-Through from Busek Co, Inc.</i>	12.XXX	S1154	-	(50)	(50)
<i>Pass-Through from BAE Systems Technology Solutions &amp; Services Inc.</i>	12.XXX	41-7061960-0/FA8214-13-C-0001	-	6,052	6,052
<i>Pass-Through from BAE Systems, Inc.</i>	12.XXX	FA2385-24-C-B005	-	195,416	195,416
<i>Pass-Through from Cardinal Engineering, LLC</i>	12.XXX	100016	-	17,411	17,411
<i>Pass-Through from Carnegie Mellon University</i>	12.XXX	1990792-456546	-	34	34
	12.XXX	1990815-465817	-	14,694	14,694
<i>Pass-Through from Cerfe Labs, Inc.</i>	12.XXX	FA239424CB023	-	10,195	10,195
	12.XXX	FA864921P1469	-	19,269	19,269
<i>Pass-Through from Clarkson Aerospace Corporation</i>	12.XXX	UTA 21-1-0460; #FA9550-21-1-0460	-	40,547	40,547
<i>Pass-Through from Coastal Heritage Society, Inc.</i>	12.XXX	M2301214	-	46,455	46,455
<i>Pass-Through from Coherent Technical Services, Inc.</i>	12.XXX	2023-SC008	-	55,235	55,235
<i>Pass-Through from Collaborative Composite Solutions Corporation</i>	12.XXX	ACENET-002	-	987,905	987,905
<i>Pass-Through from Colorado School of Mines</i>	12.XXX	402654-402655-7201	-	19,149	19,149
<i>Pass-Through from Creare LLC</i>	12.XXX	PO 128768	-	58,215	58,215
<i>Pass-Through from Cubrc, Inc.</i>	12.XXX	08218S14	-	61,866	61,866
<i>Pass-Through from CACI National Security Solutions, Inc.</i>	12.XXX	P000143090	1,262,953	412,314	1,675,267
<i>Pass-Through from CDM Federal Programs Corporation</i>	12.XXX	6538-001-001-CS; W912HQ21C0008	-	117,575	117,575
<i>Pass-Through from CFD Research Corporation</i>	12.XXX	1798	-	37,075	37,075
<i>Pass-Through from Duke University</i>	12.XXX	313-000122	-	37,567	37,567
<i>Pass-Through from DCS Corporation</i>	12.XXX	PO 241017	-	119,369	119,369
<i>Pass-Through from DRS Network &amp; Imaging Systems, LLC</i>	12.XXX	PO# 10P0087181	-	79,675	79,675
	12.XXX	PO# 10P0090396	-	150,605	150,605
	12.XXX	SRA592 - PO# 10P0087937	-	20,639	20,639



**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Eaton Corporation</i>	12.XXX	PO 0011-46400; FA00002036	\$ - \$	167,300	167,300
<i>Pass-Through from El Paso Independent School District</i>	12.XXX	HE12542110012	-	5,933	5,933
<i>Pass-Through from Elevation LLC</i>	12.XXX	ELEV-STTR-COMPARE	-	32,513	32,513
	12.XXX	ELEV-STTR-NAVYAI	-	42,071	42,071
	12.XXX	ELEV-STTR-SPACE	-	(1)	(1)
<i>Pass-Through from EnLiSense, LLC</i>	12.XXX	5776	-	6,887	6,887
<i>Pass-Through from Excet, Inc.</i>	12.XXX	PO 12809	-	21,217	21,217
	12.XXX	PO12723	-	320,326	320,326
	12.XXX	10442	-	(2,950)	(2,950)
	12.XXX	11089	-	1,554	1,554
	12.XXX	14153	-	29,203	29,203
<i>Pass-Through from EA Engineering Science and Technology Inc PBC</i>	12.XXX	20941	-	268,415	268,415
<i>Pass-Through from ENGIN-IC Inc</i>	12.XXX	PO 841	-	35,538	35,538
<i>Pass-Through from Fabrico Technology, Inc.</i>	12.XXX	FAB- W911NF23P0004	-	76,224	76,224
	12.XXX	UTAUS-FA00002241	-	225,400	225,400
	12.XXX	UTAUS-FA00003155	-	103,241	103,241
<i>Pass-Through from Flow Pharma, Inc.</i>	12.XXX	M2102339	-	(1,427)	(1,427)
<i>Pass-Through from Fluxworks LLC</i>	12.XXX	W51701-22-C-0118	-	(4)	(4)
<i>Pass-Through from Forward Edge AI, Inc.</i>	12.XXX	KELLEY- FOWARDEDGEAI	-	15,334	15,334
<i>Pass-Through from Galaxy Unmanned Systems LLC</i>	12.XXX	2021-734	-	37,564	37,564
	12.XXX	2024-295	-	9,644	9,644
<i>Pass-Through from General Dynamics Information Technology, Inc.</i>	12.XXX	GDIT-43309	-	39,406	39,406
<i>Pass-Through from General Technical Services, LLC</i>	12.XXX	GTS-S-20-156	-	60,559	60,559
	12.XXX	GTS-S-22-057	-	38,092	38,092
	12.XXX	GTS-S-22-279	-	477,049	477,049
<i>Pass-Through from Georgia Institute of Technology</i>	12.XXX	AWD-004117-S1	-	68,040	68,040
<i>Pass-Through from GrapheneTx Inc</i>	12.XXX	FA8650-23-C-5006	-	192,769	192,769
<i>Pass-Through from Griffiss Institute, Inc.</i>	12.XXX	SA10012023050683	15,840	158,898	174,738
<i>Pass-Through from Helicon Chemical Company, LLC</i>	12.XXX	PO 231246	-	36,209	36,209
<i>Pass-Through from Heliowave Technologies, LLC</i>	12.XXX	M2301234	-	75,393	75,393
<i>Pass-Through from Hewlett Packard Enterprise Company</i>	12.XXX	CW267315 SBB2812898	-	33,838	33,838
<i>Pass-Through from HPTechAI LLC</i>	12.XXX	M2400640	-	26,341	26,341
<i>Pass-Through from Immunant, Inc.</i>	12.XXX	140D04-23-C-0070	-	23,670	23,670
<i>Pass-Through from Innovision, LLC</i>	12.XXX	W81XWH22P0029	-	191	191
<i>Pass-Through from Innovital Systems</i>	12.XXX	S474-14-TX-01	-	76,398	76,398
<i>Pass-Through from Institute of International Education</i>	12.XXX	0054-UTA-19-SSP-280- PO15 STUDENT SUPPOR	-	(1,924)	(1,924)
<i>Pass-Through from Johns Hopkins University</i>	12.XXX	2021-004	-	221,863	221,863
<i>Pass-Through from JP Analytical LLC</i>	12.XXX	2022-728	-	3,278	3,278
<i>Pass-Through from Knowesis, Inc.</i>	12.XXX	FA8052-19C-A010 UTHSC 001	-	21,773	21,773
<i>Pass-Through from Knowledge Based Systems, Inc.</i>	12.XXX	2021-TEES- 01	-	6,308	6,308
<i>Pass-Through from Kraetronics, LLC.</i>	12.XXX	NAID20230326	-	4,444	4,444
<i>Pass-Through from Kratos SRE, Inc.</i>	12.XXX	107984	-	438,803	438,803
<i>Pass-Through from Laser Welding Solutions, LLC</i>	12.XXX	M2403529	-	3,992	3,992
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>	12.XXX	P010248148	-	(1,156)	(1,156)
<i>Pass-Through from Leidos, Inc.</i>	12.XXX	P010274565	-	464,857	464,857
<i>Pass-Through from Lithion Battery Inc.</i>	12.XXX	N0002424C4126	-	62,943	62,943
<i>Pass-Through from Lockheed Martin Corporation</i>	12.XXX	PURCHASE 6574070479	-	23,110	23,110
	12.XXX	UTA21-000230; PO 4105066732	-	49,383	49,383
<i>Pass-Through from Los Alamos National Laboratory</i>	12.XXX	C4549 (YEAR 1 FUNDS)	-	5,602	5,602
<i>Pass-Through from Luna Labs USA LLC</i>	12.XXX	7170-AFR-1T	-	49,866	49,866
<i>Pass-Through from Lunar Resources, Inc.</i>	12.XXX	M2304346	-	208,430	208,430
<i>Pass-Through from Lynntech, Inc.</i>	12.XXX	AF-035 II	-	33,768	33,768
	12.XXX	ARM-304 II	-	65,698	65,698
	12.XXX	ARM-307	-	51	51
	12.XXX	DTR-010 II	-	149	149
	12.XXX	LYNNTECH # NAV-500	-	26,481	26,481
	12.XXX	M2201289	-	45,263	45,263
	12.XXX	NAV-412	-	5,743	5,743
<i>Pass-Through from Massachusetts Institute of Technology</i>	12.XXX	PO 7000564472	-	131,940	131,940
	12.XXX	7000544217	-	(11,197)	(11,197)
	12.XXX	7100508093	-	125,984	125,984

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Massachusetts Institute of Technology Lincoln Library</i>	12.XXX	PO # 7000597259	\$ -	\$ 100,557	\$ 100,557
	12.XXX	PO 7100506665	-	98,979	98,979
<i>Pass-Through from Metis Design Corporation</i>	12.XXX	MILLWATER N6833520C0	-	56,521	56,521
<i>Pass-Through from Metrolaser, Inc.</i>	12.XXX	TEES07WP39	-	83,729	83,729
	12.XXX	TEES09MDA06	-	220,252	220,252
	12.XXX	TEES10NP14	-	33,588	33,588
	12.XXX	TEES11DTRA04	-	39,289	39,289
<i>Pass-Through from Michigan State University</i>	12.XXX	RC113206 - UT	-	17,055	17,055
<i>Pass-Through from Molecular Imprints, Inc.</i>	12.XXX	DHA211-010	-	117,977	117,977
<i>Pass-Through from MxD USA</i>	12.XXX	2021-15	-	28,600	28,600
<i>Pass-Through from Nanohmics, Inc.</i>	12.XXX	140D0422C0024	-	298	298
<i>Pass-Through from Nanosieve Inc.</i>	12.XXX	FA0002371	-	45	45
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>	12.XXX	PO#20240112	-	866,605	866,605
<i>Pass-Through from New South Associates, Inc.</i>	12.XXX	6202	-	71,246	71,246
<i>Pass-Through from NextGen Aeronautics</i>	12.XXX	W911NF24C0010 PO # 23-05	-	84,442	84,442
<i>Pass-Through from Non - Disclosed Sponsor</i>	12.XXX	26-0781-05 CLIN 0001AA	-	(123)	(123)
<i>Pass-Through from North Carolina Agricultural and Technical State University</i>	12.XXX	281230A	-	23,613	23,613
<i>Pass-Through from North Carolina State University</i>	12.XXX	2018-272632	-	104,560	104,560
<i>Pass-Through from Northeastern University</i>	12.XXX	FA8750-19-3-1001	-	45,000	45,000
<i>Pass-Through from Northeastern University - Boston</i>	12.XXX	#555077-78054; PRM #W911QY-19-9-0011	-	93,988	93,988
	12.XXX	#555095-78056; PRM #W911QY-19-9-0011	-	335,126	335,126
<i>Pass-Through from Northrop Grumman Systems Corporation</i>	12.XXX	FA8803-17-C-001	-	216,826	216,826
<i>Pass-Through from Norwich University</i>	12.XXX	22342-RS012	-	1,121,526	1,121,526
<i>Pass-Through from Nou Systems Inc</i>	12.XXX	8106-2023-S1	-	21,727	21,727
<i>Pass-Through from Novateur Research Solutions LLC</i>	12.XXX	2021-956	-	166,999	166,999
	12.XXX	2024-495	-	1,568	1,568
<i>Pass-Through from Numerical Technology Company, LLC</i>	12.XXX	W911QX21C0004	-	271,368	271,368
	12.XXX	2022-420	-	21,457	21,457
	12.XXX	2023-400	-	49,522	49,522
<i>Pass-Through from Omega Optics, Inc.</i>	12.XXX	UTAUS-FA00000750	-	131,912	131,912
<i>Pass-Through from Oregon State University</i>	12.XXX	RM159A-A	-	206,410	206,410
<i>Pass-Through from Oto-Biomechanics LLC</i>	12.XXX	FA864922P0695	-	11,322	11,322
<i>Pass-Through from Owl Integrations, Inc.</i>	12.XXX	FA864923P0894	-	151,680	151,680
<i>Pass-Through from Philips Research</i>	12.XXX	M2303717	-	464,014	464,014
<i>Pass-Through from Physical Sciences, Inc.</i>	12.XXX	SC 10-28735-140014- 046	-	56,506	56,506
	12.XXX	SC 10-28735-140014- 046; FERRON LOA	-	47,543	47,543
	12.XXX	SC 10-30551-140058- 046	-	48,709	48,709
	12.XXX	SC170221-002-8085-46; PO #10-13322	-	60,794	60,794
<i>Pass-Through from PickNik Inc.</i>	12.XXX	FA864923P1233	-	334,933	334,933
<i>Pass-Through from Precision Combustion, Inc.</i>	12.XXX	PO 3536	-	72,561	72,561
<i>Pass-Through from Purdue University</i>	12.XXX	13001218	-	6,911	6,911
	12.XXX	13001218-132	-	14,887	14,887
<i>Pass-Through from PC Krause and Associates, Inc.</i>	12.XXX	UTA21-000394	-	203,626	203,626
<i>Pass-Through from PM Technologies LLC</i>	12.XXX	NAID20230479	-	57,210	57,210
<i>Pass-Through from Radiance Technologies, Inc.</i>	12.XXX	23T-0441	-	124,008	124,008
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>	12.XXX	UTAUS-FA00002257	-	149,188	149,188
<i>Pass-Through from Raytheon Company</i>	12.XXX	HR00011-21-C-0080	-	69,998	69,998
	12.XXX	HR0011-21-C-0080	-	(1,276)	(1,276)
<i>Pass-Through from Research Foundation of Suny</i>	12.XXX	W81XWH2211089	-	154,460	154,460
<i>Pass-Through from Roboligent, Inc.</i>	12.XXX	FA864924P0085	-	10,063	10,063
<i>Pass-Through from Rochal Industries</i>	12.XXX	MTEC-21-03-WI-008	-	8,361	8,361
<i>Pass-Through from Rochester Institute of Technology</i>	12.XXX	2022-734	-	(91)	(91)
<i>Pass-Through from Rockwell Collins Control Technologies, Inc.</i>	12.XXX	CW2231110 PO# 4508735257	-	53,501	53,501
	12.XXX	CW2231110 PO# 4508735257; CHINCHALI LOA	-	5,197,124	5,197,124

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
	12.XXX	CW2231110 PO# 4508735257; WANG LOA	\$ -	\$ 5,545	\$ 5,545
	12.XXX	PO 4508413818	-	154,393	154,393
<i>Pass-Through from Scaled Power Inc</i>	12.XXX	SPI-N68335-23-001	-	41,415	41,415
<i>Pass-Through from Scientific Applications and Research Associates, Inc.</i>	12.XXX	DTRA013 SC1	-	195,186	195,186
<i>Pass-Through from Semergytech, Inc.</i>	12.XXX	SMT-21-001	-	-	-
<i>Pass-Through from Siemens Corporate Research, Inc.</i>	12.XXX	214-02; PO 9706385671	-	42,051	42,051
<i>Pass-Through from Signature Science, LLC</i>	12.XXX	S1270	-	382,818	382,818
<i>Pass-Through from Simeiri, Inc.</i>	12.XXX	2018-UTHSCSA- 001/W81XWH-1	-	5,164	5,164
	12.XXX	2018-UTHSCSA- 002/W911NF-1	-	2,582	2,582
	12.XXX	2019-UTHSCSA- 001/W81XWH-1	-	(8)	(8)
<i>Pass-Through from Southwest Research Institute</i>	12.XXX	N99002VE2	-	648,900	648,900
<i>Pass-Through from Southwestern Ohio Council For Higher Education</i>	12.XXX	RY-13-TAMU-20-6- AFRL2	-	7,269	7,269
	12.XXX	RY13-TAMU-22-1-AFRL2	-	36,611	36,611
<i>Pass-Through from Steel Founders Society of America, Inc.</i>	12.XXX	SPI018	-	(1,501)	(1,501)
	12.XXX	STAR-TAM-1	-	175,206	175,206
	12.XXX	STAR-TAM-2	-	117,066	117,066
<i>Pass-Through from Stevens Institute of Technology</i>	12.XXX	2103257-04	-	38,617	38,617
	12.XXX	2103257-13	-	92,176	92,176
	12.XXX	2103339-25	-	5,000	5,000
	12.XXX	2103339-26	-	5,000	5,000
	12.XXX	2103339-27	-	5,000	5,000
	12.XXX	2103492-10	-	2,500	2,500
	12.XXX	2103492-11	-	7,500	7,500
	12.XXX	2103492-12	-	2,500	2,500
	12.XXX	2103544-02	-	138,221	138,221
	12.XXX	2103546-01	-	106,854	106,854
	12.XXX	2103548-05	-	17,252	17,252
	12.XXX	2103592-01	-	35,000	35,000
<i>Pass-Through from Strados Labs, Inc</i>	12.XXX	M2400929	-	85,299	85,299
<i>Pass-Through from Tau Technologies LLC</i>	12.XXX	M2301932	-	2	2
<i>Pass-Through from Technology Service Corporation</i>	12.XXX	SC20230016	-	289,670	289,670
<i>Pass-Through from Texas High Energy Materials</i>	12.XXX	M2400740	-	153,042	153,042
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>	12.XXX	A-30299C-500-01- SC2080	-	70,120	70,120
	12.XXX	F-30196G-500-01- SC2028	-	24,346	24,346
	12.XXX	F-30204G-500-01- SC2033	-	18	18
	12.XXX	F-30210G-500-01- SC2048	-	4,530	4,530
	12.XXX	F-30212G-500-01- SC2049	-	118,499	118,499
	12.XXX	F-30213G-500-01- SC2052	-	161,839	161,839
	12.XXX	F-30217G-500-01- SC2057	-	226,852	226,852
	12.XXX	M2201292	-	293	293
<i>Pass-Through from The Ohio State University</i>	12.XXX	SPC-1000007581 GR130586	-	(5,258)	(5,258)
	12.XXX	SPC-1000011529 GR131288	-	79,075	79,075
	12.XXX	SPC-1000011555 GR13130	-	93,672	93,672
	12.XXX	SPC- 1000012378/GR133542	91,572	142,134	233,706
	12.XXX	SPC-1000012998- GR134250	-	75,038	75,038
<i>Pass-Through from The Pennsylvania State University</i>	12.XXX	M2200284; S002544- TAMEES; HQ00342190007	-	95,802	95,802
	12.XXX	S002545-TAMEES	-	133,727	133,727
	12.XXX	S005420-TAM	-	1,501	1,501
<i>Pass-Through from Toyon Research Corporation</i>	12.XXX	SC23F377-1-P8475	-	251,854	251,854
<i>Pass-Through from Triton</i>	12.XXX	TSI-5161-24-20214355; FA00002996	-	36,317	36,317
<i>Pass-Through from Trusted Space Inc</i>	12.XXX	TS-TEES-2023-01	-	42,127	42,127

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Tuskegee University</i>	12.XXX	30 12155051 76190	\$ -	\$ 6	6
<i>Pass-Through from TDA Research, Inc.</i>	12.XXX	GS 1102 029 TTU 22 01	-	43,504	43,504
<i>Pass-Through from University of Arizona</i>	12.XXX	PO 699144	-	169,993	169,993
<i>Pass-Through from University of California - Berkeley</i>	12.XXX	NAS5-02099	-	99,959	99,959
<i>Pass-Through from University of Colorado - Boulder</i>	12.XXX	1564809; PO 1001964724	-	106,886	106,886
<i>Pass-Through from University of Dayton Research Institute</i>	12.XXX	RSC20061	-	118,775	118,775
	12.XXX	TBD	-	56,778	56,778
<i>Pass-Through from University of Delaware</i>	12.XXX	UDR0000182	-	94,338	94,338
<i>Pass-Through from University of Georgia</i>	12.XXX	00003097	-	72,704	72,704
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	12.XXX	113473-19573	-	50,339	50,339
<i>Pass-Through from University of Kentucky</i>	12.XXX	3200006173-24-240; PO 7800007501	-	137,618	137,618
<i>Pass-Through from University of Maryland</i>	12.XXX	105267-Z8417201	-	208,718	208,718
	12.XXX	105390-Z8408201 1 1	-	85,867	85,867
	12.XXX	105406-Z8416201 4 2	-	73,159	73,159
	12.XXX	112383-Z9872201	-	(7)	(7)
	12.XXX	128348-Z9107301	-	470,507	470,507
<i>Pass-Through from University of Maryland - Baltimore</i>	12.XXX	20539/W81XWH1910848	-	1,473	1,473
<i>Pass-Through from University of Maryland - College Park</i>	12.XXX	107649-Z9808201	-	36,480	36,480
	12.XXX	108958-Z9817201	-	688,250	688,250
	12.XXX	137721-Q2975302	-	18,537	18,537
	12.XXX	92479-Z8301201	-	62,432	62,432
<i>Pass-Through from University of Massachusetts - Lowell</i>	12.XXX	W911QY2020005	-	22,266	22,266
<i>Pass-Through from University of Pittsburgh</i>	12.XXX	AWD00005137- 4/W81XWH-15-9	-	277,649	277,649
	12.XXX	AWD0008305 (420658-1)	-	20,013	20,013
	12.XXX	FY2022-18618-SVC	-	114,075	114,075
	12.XXX	W81W81XWH-16-D- 0024	-	324,579	324,579
<i>Pass-Through from University of Puerto Rico - Mayaguez</i>	12.XXX	W912HQ21C0029	-	52,986	52,986
<i>Pass-Through from University of St. Thomas</i>	12.XXX	2023-68-03	-	65,591	65,591
<i>Pass-Through from University Corporation for Atmospheric Research</i>	12.XXX	FA8803-19-C-0004	-	181,893	181,893
<i>Pass-Through from UES, Inc.</i>	12.XXX	S-168-1X6-001	-	106,368	106,368
	12.XXX	S-200-320-001	-	87,084	87,084
	12.XXX	S-209-000-01	-	(4,417)	(4,417)
<i>Pass-Through from Washington University - St. Louis</i>	12.XXX	W81XWH19C0054	-	-	-
<i>Pass-Through from West Consultants, Inc.</i>	12.XXX	2021-922	3,000	5,530	8,530
<i>Pass-Through from Wichita State University</i>	12.XXX	24-00775	-	717,787	717,787
<i>Pass-Through from William Marsh Rice University</i>	12.XXX	X03118676	-	131,636	131,636
<i>Pass-Through from XL Scientific, LLC</i>	12.XXX	1157-00077	-	1,116	1,116
<i>Pass-Through from Zapata Computing, Inc.</i>	12.XXX	HR00112230007	-	11,107	11,107
<i>Pass-Through from Zel Technologies</i>	12.XXX	P000002663	-	22,588	22,588
Total - ALN 12.XXX			29,497,877	61,932,563	91,430,440
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		-	3,130,732	3,130,732
National Defense Education Program	12.006	ABH-14989	-	84,553	84,553
Military Health Services Research (MHSR)	12.007	214974	-	12,021	12,021
OnRampII	12.014		-	11,457	11,457
Collaborative Research and Development	12.114	M2300715	-	103,827	103,827
<i>Pass-Through from Stevens Institute of Technology</i>	12.114	2103386-02	-	72,298	72,298
Total - ALN 12.114			-	176,125	176,125
Basic and Applied Scientific Research	12.300		1,962,082	199,541,816	201,503,898
<i>Pass-Through from Brown University</i>	12.300	1139	-	239	239
<i>Pass-Through from Carnegie Mellon University</i>	12.300	1141331-439711	-	145,001	145,001
<i>Pass-Through from Chapman University</i>	12.300	500706- 01	-	8,832	8,832
<i>Pass-Through from Combustion Research and Flow Technology, Inc.</i>	12.300	24-C-7512/C895	-	44,153	44,153
<i>Pass-Through from Florida State University</i>	12.300	R000002833	-	133,086	133,086
	12.300	R000002833 2	-	122,648	122,648
	12.300	R000002833 4	-	107,517	107,517
	12.300	R000002833; LOA	-	1,153	1,153
	12.300	R000002981	-	5,451	5,451
	12.300	R000002981-MIGRATED	-	20,775	20,775
	12.300	R000002983	-	-	-

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
	12.300	R000003043	\$ -	\$ 219,341	\$ 219,341
	12.300	R01853 LOA 6 HUANG	-	15	15
<i>Pass-Through from Georgia Tech Research Institute</i>	12.300	AWD-003007-S2	-	98,109	98,109
<i>Pass-Through from Idaho National Laboratory</i>	12.300	244167	-	55,100	55,100
<i>Pass-Through from Iowa State University</i>	12.300	027650B	-	41,333	41,333
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>	12.300	N0002423F8500 CLIN 0001 ACRN AA	-	162,619	162,619
	12.300	177815-CLIN 1 CLIN 2 CLIN 3	-	14,077	14,077
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>	12.300	PO 20240120	-	1,001,843	1,001,843
<i>Pass-Through from Non - Disclosed Sponsor</i>	12.300	0702-21-1 24F7374 CLIN 0001 AA AB	-	984,846	984,846
	12.300	0702-21-2 24F7374 CLIN 0002 AA	-	609,736	609,736
	12.300	0702-21-3 24F7374 CLIN 0003 AA AB	-	394,685	394,685
	12.300	0702-21-4 24F7374 CLIN 0004 AA	-	168,538	168,538
	12.300	0704-01-2AA-1 CLINS 0001AA 1001AA 2001AA	-	144,740	144,740
	12.300	0704-01-2AB-1 CLINS 0001AB 1001AB 2001AB	-	115	115
	12.300	0704-02-2AA-1 CLIN 2001AA	-	193,021	193,021
	12.300	0704-0313B-20 CLIN 1003AB	-	(892)	(892)
	12.300	0704-0343A-10 CLIN 4003AA	-	475,102	475,102
	12.300	0704-04205-10 CLIN 2005AA	-	2,331,200	2,331,200
	12.300	0704-0512A-10 CLIN 1002AA	-	507	507
	12.300	0704-0612A-10 CLIN 1002AA & 2002AA	-	1,049,892	1,049,892
	12.300	0704-0612B-20 CLIN 1002AB 2002AB	-	221,257	221,257
	12.300	0704-07 CLINS 0005AA 0005AB 1005AA & AB	-	3,350,189	3,350,189
	12.300	0704-08 CLIN 0004AA/AB (5460)	-	139,881	139,881
	12.300	0704-08 CLIN 0007AA/AB	-	229,596	229,596
	12.300	0704-08 CLIN 0008AA/AB	-	240,983	240,983
	12.300	0704-08 CLIN 0010AA/AB	-	163,543	163,543
	12.300	0704-08-89 PRE- AWARD (5460)	-	58,183	58,183
	12.300	26-0702-10-1 CLIN 0001 7710	-	321,824	321,824
	12.300	26-0702-10-2 CLIN 0002 7710	-	665,642	665,642
	12.300	26-0702-10-3 CLIN 0003 7710	-	109,451	109,451
	12.300	26-0702-10-4 CLIN 0004 7710	-	143,830	143,830
	12.300	26-0702-11-1 CLINS 0001 1001 2001 (7304)	-	17	17
	12.300	26-0702-12-5CLIN0001 1001 2001 3001 4001	-	107,066	107,066
	12.300	26-0702-14-1 CLIN 0001 7307	-	(180)	(180)
	12.300	26-0702-14-41 CLIN 4001 (7307)	-	512,995	512,995

**STATE OF TEXAS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
	12.300	26-0702-14-42 CLIN 3002 (7307)	\$ -	\$ 946,246	\$ 946,246
	12.300	26-0702-14-43 CLIN 4003 (7307)	-	37,679	37,679
	12.300	26-0702-15-A4 CLIN 3002 (7311)	-	669,586	669,586
	12.300	26-0702-15-4 CLIN 3001 (7311)	-	1,582,068	1,582,068
	12.300	26-0702-16-7 CLIN 3001 (7312)	-	121,388	121,388
	12.300	26-0702-16-8 CLIN 3002 (7312)	-	320,312	320,312
	12.300	26-0702-16-9 CLIN 3003 (7312)	-	40,148	40,148
	12.300	26-0702-18-40 20F7315 CLIN 2001 ACRN AF	-	1,337,870	1,337,870
	12.300	26-0702-18-41 20F7315 CLIN 2002 ACRN AC	-	743,264	743,264
	12.300	26-0702-18-42 20F7315 CLIN 2003 ACRN AD	-	184,427	184,427
	12.300	26-0702-19-4 CLIN 0004 (7332)	-	160,434	160,434
	12.300	26-0702-20-3 CLIN 0003 (7333)	-	168,316	168,316
	12.300	26-0703-00-3 CLIN 0004	-	63,688	63,688
	12.300	26-0711-07-1 19F5242 CLIN 0001	-	(112)	(112)
	12.300	26-0711-07-2 19F5242 CLIN 0002	-	135	135
	12.300	26-0711-07-3 19F5242 CLIN 0003	-	7	7
	12.300	26-0767-04-1	-	7,160	7,160
	12.300	26070217-10 CLIN0001 0101 0201 0301	-	296,608	296,608
	12.300	26070217-11 CLIN 0002 0102 0202 0302	-	465,108	465,108
	12.300	26070217-12 CLIN0003 0103 0203 0303	-	127,718	127,718
	12.300	26076703-ESL-7 CLIN 0007	-	47,297	47,297
	12.300	26076703-ESL-9 CLIN 0009	-	32,310	32,310
	12.300	26076703ESL-11 CLIN 0011	-	17,914	17,914
<i>Pass-Through from Ohio State University Research Foundation</i>	12.300	SPC-1000012669 - GR134017	-	25,590	25,590
<i>Pass-Through from Purdue University</i>	12.300	13000999-052	-	110,730	110,730
<i>Pass-Through from QuesTek Innovations</i>	12.300	PO 2063	-	118,851	118,851
<i>Pass-Through from Research Foundation for the State University of New York</i>	12.300	93083/1172044/2	-	70,939	70,939
	12.300	96412/1179945/2	-	24,289	24,289
<i>Pass-Through from Research Foundation of Stony Brook</i>	12.300	86059/2/1156876	-	106,757	106,757
	12.300	86059/2/1156876; LOA	-	22,913	22,913
<i>Pass-Through from Sandia National Laboratories</i>	12.300	2366456	-	311	311
<i>Pass-Through from University of Arizona</i>	12.300	722404	-	24,169	24,169
<i>Pass-Through from University of Birmingham</i>	12.300	UTA20-001081; PO #UOB334846	-	(46,790)	(46,790)
<i>Pass-Through from University of California - San Diego</i>	12.300	706189	-	102,817	102,817
<i>Pass-Through from University of Florida</i>	12.300	00002709; PO #3005641523	-	136,655	136,655
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	12.300	097239-17599	-	42,444	42,444
<i>Pass-Through from University of Maryland</i>	12.300	N000142012641	-	113	113
<i>Pass-Through from University of Michigan</i>	12.300	K00013270	-	1,297	1,297
	12.300	K00016818	-	142,175	142,175
<i>Pass-Through from University of Pennsylvania</i>	12.300	N00014-22-1-2569	-	39,109	39,109

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
	12.300	579262; PO #4885806	\$ -	\$ 87,891	\$ 87,891
<i>Pass-Through from University of Pittsburgh</i>	12.300	AWD00008697 (420861-2)	-	42,930	42,930
<i>Pass-Through from University of Rhode Island</i>	12.300	10426/052224	-	1,034	1,034
<i>Pass-Through from University of Virginia</i>	12.300	GG12136 PO #2155574; GR014954 00000733	-	69,824	69,824
<i>Pass-Through from University of Wisconsin - Madison</i>	12.300	0000002159	-	56,298	56,298
<i>Pass-Through from University of Wisconsin System</i>	12.300	0000001556	-	128,681	128,681
<i>Pass-Through from William Marsh Rice University</i>	12.300	R1A842	-	168,601	168,601
Total - ALN 12.300			1,962,082	223,186,074	225,148,156
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		115,407	487,555	602,962
<i>Pass-Through from Virginia Tech University</i>	12.330	325100-19433	-	2,614	2,614
Total - ALN 12.330			115,407	490,169	605,576
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	12.335	F-30208G-500-01-SC2045	-	973	973
Naval Medical Research and Development	12.340	N626451920001	-	586,081	586,081
Scientific Research - Combating Weapons of Mass Destruction	12.351		1,202,676	1,961,796	3,164,472
<i>Pass-Through from Advanced Technology International</i>	12.351	W15QKN1691002	542,247	1,040,732	1,582,979
<i>Pass-Through from Applied Research Associates, Inc.</i>	12.351	PO23-00049	-	9,296	9,296
<i>Pass-Through from Georgia State University</i>	12.351	HDTRA11610033	-	(10,315)	(10,315)
<i>Pass-Through from Knowledge Based Systems, Inc.</i>	12.351	M2203089	-	24,994	24,994
<i>Pass-Through from University of Maryland</i>	12.351	121702-Z9007303	-	67,531	67,531
<i>Pass-Through from Advanced Technology International</i>	12.351	W15QKN1691002	-	1,824,844	1,824,844
	12.351	6W15QKN1691002	9,132,431	1,967,937	11,100,368
Total - ALN 12.351			10,877,354	6,886,815	17,764,169
Pest Management and Vector Control Research	12.355		-	71,039	71,039
ROTC Language and Culture Training Grants	12.357	PGO1801-TAMU-11-PGO-051-PO5	-	15,245	15,245
<i>Pass-Through from Institute of International Education</i>	12.357	PGO2301-TAMU-11-PGO-PO1	-	363,906	363,906
Total - ALN 12.357			-	379,151	379,151
Research on Chemical and Biological Defense	12.360	W911QY1510014	-	(30,624)	(30,624)
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	63,919,333	63,919,333
Military Medical Research and Development	12.420		5,676,115	59,845,623	65,521,738
<i>Pass-Through from Arizona State University</i>	12.420	A 00001514	-	109,469	109,469
	12.420	A 00001515/ 2023	-	19,961	19,961
<i>Pass-Through from Axogen Corporation</i>	12.420	W81XWH-19-1-0487	-	55,117	55,117
<i>Pass-Through from Baylor College of Medicine</i>	12.420	P700000895	-	3,760	3,760
	12.420	W81XWH-20-1-0567	-	19,148	19,148
	12.420	W81XWH2110450	-	30,265	30,265
<i>Pass-Through from Boston Children's Hospital</i>	12.420	W81XWH-17-1-0532	-	170	170
	12.420	W81XWH2210301	-	12,247	12,247
<i>Pass-Through from Boston University</i>	12.420	W81XWH-19-1-0767	-	15,699	15,699
	12.420	4500004388	-	373,683	373,683
	12.420	4500004874	-	36,490	36,490
<i>Pass-Through from Boston VA Research Institute, Inc.</i>	12.420	0174FEDC/W81XWH-17-2-0067	-	15,785	15,785
<i>Pass-Through from Children's Hospital of Philadelphia</i>	12.420	GRT-00002415/ PO#20419033	-	19,245	19,245
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>	12.420	HUANG/OS00000195/400621	-	60,714	60,714
<i>Pass-Through from Coalition for National Trauma Research</i>	12.420	CNTR-2024-001	-	5,583	5,583
	12.420	CNTR20-PROP-07	-	(6,519)	(6,519)
	12.420	W81XWH2020032	-	81,409	81,409
<i>Pass-Through from Colorado State University</i>	12.420	G-10362-01	-	128,679	128,679
<i>Pass-Through from Dallas VA Research Corporation</i>	12.420	PR210137 PO 22-1675553	-	4,074	4,074
<i>Pass-Through from Dartmouth College</i>	12.420	R1446	-	44,019	44,019
<i>Pass-Through from Drexel University</i>	12.420	940021	-	128,151	128,151
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>	12.420	AHUJA /FAVHR 2023	-	187,449	187,449
	12.420	AHUTRAUMA/UTHSCSA 2023	-	215,557	215,557

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
	12.420	FAVHR - PERSONNEL AGREE	\$ -	\$ 77,740	\$ 77,740
	12.420	ROACHE/ HT94252310829	-	67,084	67,084
<i>Pass-Through from General Dynamics</i>	12.420	W81XWH1910864	-	12,323	12,323
<i>Pass-Through from Geneva Foundation</i>	12.420	HU00012320090	209,376	-	209,376
	12.420	ID07200010-1201	9,389	-	9,389
	12.420	S-11065-02	-	7,040	7,040
	12.420	41010932101	44,343	-	44,343
<i>Pass-Through from Georgia Tech Research Institute</i>	12.420	AWD-002974-G1 / PO- 5302659	-	31,037	31,037
<i>Pass-Through from Henry M. Jackson Foundation</i>	12.420	W81XWH1820014	-	18,462	18,462
	12.420	4695/W81XWH-18-2- 0007	-	4,511	4,511
	12.420	5848; PO #1038008	-	142,666	142,666
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	12.420	W81XWH2110728	-	166,035	166,035
<i>Pass-Through from Johns Hopkins University</i>	12.420	W81XWH-15-2-0067	-	77	77
	12.420	W81XWH-16-2-0060	-	53,829	53,829
	12.420	W81XWH-18-1-0815	-	17,738	17,738
	12.420	W81XWH1910796	-	14,834	14,834
	12.420	W81XWH1920062	-	8,132	8,132
	12.420	W81XWH202063	-	63,536	63,536
	12.420	W81XWH2210635	-	1,815	1,815
	12.420	2004847206	-	906	906
<i>Pass-Through from Klinikum Rechts der Isar at the Technical University of Munich</i>	12.420	W81XWH2211088	-	40,794	40,794
<i>Pass-Through from Massachusetts General Hospital</i>	12.420	233453	-	80,173	80,173
	12.420	236612	-	9,870	9,870
	12.420	243609	-	42,603	42,603
<i>Pass-Through from Medical University of South Carolina</i>	12.420	W81XWH1810081	-	470	470
<i>Pass-Through from Memorial Hermann - Texas Medical Center</i>	12.420	8241142- D-EPST- UTSW	-	19,896	19,896
<i>Pass-Through from Metis Foundation</i>	12.420	HT94252310574	-	90,733	90,733
	12.420	METIS/HT9425-23-2- 0029-01	-	1,778	1,778
	12.420	S-HT9425-23-2-0021-01	-	38,320	38,320
	12.420	S-W81XWH-21-2-0053- 01/	-	86,780	86,780
	12.420	W81XWH2020067	-	205,019	205,019
<i>Pass-Through from Nanohmics, Inc.</i>	12.420	M2103551	-	99,117	99,117
	12.420	UTAUS-FA00002278	-	325,958	325,958
	12.420	24-SRA-TC-0214	-	399	399
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>	12.420	MCA0010-01	-	30,013	30,013
<i>Pass-Through from Purdue University</i>	12.420	13000844-043	-	174,413	174,413
<i>Pass-Through from Regents of the University of California - UCLA</i>	12.420	W81XWH2110918	-	66,736	66,736
<i>Pass-Through from Research Foundation for the State University of New York</i>	12.420	89361/1164078/2	-	37,818	37,818
<i>Pass-Through from Rochal Industries</i>	12.420	MTEC 20-02/W81XWH- 20-9-00	-	261	261
<i>Pass-Through from RTI International</i>	12.420	W81XWH2220081	-	69,047	69,047
	12.420	10-312-021659166542L	76,815	66,456	143,271
<i>Pass-Through from SelSym Biotech Inc</i>	12.420	HT94252310977	-	422,676	422,676
<i>Pass-Through from Southwest Research Institute</i>	12.420	Q99027NS	-	31,490	31,490
	12.420	Q99028NS/ W81XWH-22- 1-007	-	3,807	3,807
<i>Pass-Through from The Charlotte-Mecklenburg Hospital Authority dba Carolinas HealthCare</i>	12.420	W81XWH2120026	-	10,978	10,978
<i>Pass-Through from The Ohio State University</i>	12.420	SPC- 1000012246/GR131393	-	35,075	35,075
<i>Pass-Through from The Pennsylvania State University</i>	12.420	S003399-USAMRAA	-	579,560	579,560
<i>Pass-Through from The Wistar Institute</i>	12.420	35651-02-367	-	130,126	130,126
<i>Pass-Through from University of Alabama</i>	12.420	A20-0247-S001	-	17,532	17,532
<i>Pass-Through from University of Alabama - Birmingham</i>	12.420	HT94252311014	-	34,736	34,736
	12.420	000533783-SC004	-	37,289	37,289
<i>Pass-Through from University of Arkansas for Medical Sciences</i>	12.420	55287	-	27,085	27,085
	12.420	55722	-	41,736	41,736
<i>Pass-Through from University of California - Los Angeles</i>	12.420	W81XWH2010520	-	109,661	109,661
	12.420	1520 G YA462	-	344,409	344,409
<i>Pass-Through from University of California - San Francisco</i>	12.420	W81XWH-17-1-0631	-	2	2
<i>Pass-Through from University of Colorado - Denver</i>	12.420	W81XWH2020001	-	42,066	42,066
<i>Pass-Through from University of Florida</i>	12.420	W81XWH2010726	-	(4,729)	(4,729)
<i>Pass-Through from University of Illinois - Chicago</i>	12.420	W81XWH2110177	-	22,763	22,763



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from University of Maryland</i>	12.420	W81XWH-19-1-0848	\$ - \$	22,070	22,070
<i>Pass-Through from University of Miami</i>	12.420	W81XWH-20-10272	-	612,528	612,528
<i>Pass-Through from University of Michigan</i>	12.420	K00018114	-	580,188	580,188
<i>Pass-Through from University of Minnesota</i>	12.420	P008900102/W81XWH-21-1-06	-	77,276	77,276
	12.420	W81XWH1810319	-	(659)	(659)
<i>Pass-Through from University of North Carolina</i>	12.420	SONG/ W81XWH-21-1-0263	-	14,597	14,597
	12.420	5131954	-	3,968	3,968
<i>Pass-Through from University of Pennsylvania</i>	12.420	576708/MSRC-FY19-02	-	(6,611)	(6,611)
	12.420	578105; 224790A; PO 4849694	-	48,206	48,206
<i>Pass-Through from University of Pittsburgh</i>	12.420	AWD00008311 (420659-1)	-	38,403	38,403
	12.420	CNVA00061064 (414590-3) / UP	-	67,581	67,581
	12.420	W81XWH-16-D-0024	-		
		W81XWH19F0494	-	198,637	198,637
	12.420	W81XWH2190014	-	22,043	22,043
<i>Pass-Through from University of Tennessee</i>	12.420	21-3927-TAMHSC	-	(3,832)	(3,832)
	12.420	24-1039-TAMHSC	-	149,315	149,315
<i>Pass-Through from University of Utah</i>	12.420	10054284-02/W81XWH2010764	-	97,455	97,455
	12.420	10054284-03 PO U0002	-	13,340	13,340
	12.420	10062709-01-UTA	-	4,591	4,591
<i>Pass-Through from University of Washington</i>	12.420	UWSC11196/ BPO40699	-	102,286	102,286
	12.420	UWSC12712; PO-0100038600	-	32,035	32,035
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>	12.420	201600536-01/W81XWH162001	-	108,467	108,467
<i>Pass-Through from Vanderbilt University Medical Center</i>	12.420	VUMC109209	-	41	41
	12.420	VUMC86826	-	84,415	84,415
	12.420	W911SR2390017	-	247,906	247,906
<i>Pass-Through from Veterans Medical Research Foundation</i>	12.420	102340000-327782	-	9,130	9,130
<i>Pass-Through from Virginia Commonwealth University</i>	12.420	FP00016083-SA001	-	35,225	35,225
<i>Pass-Through from Vysnova Partners, Inc.</i>	12.420	N6264518D5058	-	890	890
<i>Pass-Through from Wake Forest University Health Sciences</i>	12.420	W81XWH-21-1-0575	-	169,753	169,753
	12.420	W81XWH1910072	-	135,026	135,026
	12.420	10000111340	-		
	12.420	W81XWH1910753	-	209,678	209,678
	12.420	1000011410	-		
		W81XWH2010044	-	190,970	190,970
<i>Pass-Through from Washington University</i>	12.420	W81XWH-19-10854	-	4,812	4,812
<i>Pass-Through from Washington University - St. Louis</i>	12.420	WU-20-249	1,060	16	1,076
	12.420	WU-22-0339- 2	-	19,090	19,090
	12.420	W81XWH2210281	-	27,732	27,732
<i>Pass-Through from Washington University School of Medicine</i>	12.420	WU-22-0034- 2	-	1,420	1,420
<i>Pass-Through from Wayne State University</i>	12.420	WSU23007	-	33,913	33,913
<i>Pass-Through from Weill Cornell Medicine</i>	12.420	220748 226258	-	(1,571)	(1,571)
<i>Pass-Through from Western Institute for Biomedical Research</i>	12.420	859-1 / W81XWH-22-1-0291	-	19,395	19,395
<i>Pass-Through from 3M Healthcare US OPCO LLC</i>	12.420	HT9425-23-2-0059/LUBLIN	-	1,000	1,000
	12.420		-	942,008	942,008
Total - ALN 12.420				6,017,098	69,779,192
				75,796,290	75,796,290
Basic Scientific Research	12.431			1,762,958	35,412,846
<i>Pass-Through from Arizona State University</i>	12.431	A 00000354	-	27,632	27,632
	12.431	A 00000354-LOA 002	-		
		JHA	-	27,492	27,492
	12.431	A 00001476	-	48,731	48,731
<i>Pass-Through from Eaton Corporation</i>	12.431	PO 0011-45402	-	55,571	55,571
<i>Pass-Through from Galaxy Unmanned Systems LLC</i>	12.431	22-0366	-	42,583	42,583
<i>Pass-Through from George Mason University</i>	12.431	E2061621	-	44,481	44,481
<i>Pass-Through from Georgia Tech Research Institute</i>	12.431	AWD-003763-G1	-	3,970	3,970
<i>Pass-Through from Global Engineering and Materials, Inc.</i>	12.431	N68335-22-C-0417	-	7,555	7,555
	12.431	N68335-22-G-0006	-	86,635	86,635
	12.431	N68335-23-C-0115	-	37,518	37,518
<i>Pass-Through from Harris Corporation</i>	12.431	PO-0059041	-	120,832	120,832

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from International Business Machines Corporation</i>	12.431	CW3652637 PO 4700856827	\$ -	\$ 217,910	\$ 217,910
<i>Pass-Through from Iowa State University</i>	12.431	022804A	-	-	-
	12.431	028655A	-	6,453	6,453
<i>Pass-Through from Jackson State University</i>	12.431	634E27-UH	-	75,504	75,504
<i>Pass-Through from Kratos SRE, Inc.</i>	12.431	SRA475	-	23,741	23,741
	12.431	22-0231	-	4,674	4,674
<i>Pass-Through from KRI at Northeastern University, LLC</i>	12.431	555092-78057	-	115,108	115,108
<i>Pass-Through from Missouri University of Science and Technology</i>	12.431	00078949-01	-	53,131	53,131
<i>Pass-Through from Nanohmics, Inc.</i>	12.431	W911SR23C0009/A2023- 0081	-	11,400	11,400
<i>Pass-Through from Northeastern University</i>	12.431	555097-78054	-	2,911,495	2,911,495
<i>Pass-Through from Northwestern University</i>	12.431	SP0036191- PROJ0009952	-	122,684	122,684
	12.431	60063525 UTA	-	222,420	222,420
<i>Pass-Through from Purdue University</i>	12.431	13001024-016	-	178,214	178,214
	12.431	13001259-053	-	124,677	124,677
<i>Pass-Through from University of California - Davis</i>	12.431	A20-1630-S001	-	10,311	10,311
<i>Pass-Through from University of California - San Diego</i>	12.431	KR 705501	-	6,709	6,709
	12.431	703584	-	(2)	(2)
<i>Pass-Through from University of California - Santa Barbara</i>	12.431	KK2363	-	53,996	53,996
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	12.431	112428-19405	-	273,493	273,493
<i>Pass-Through from University of Maryland</i>	12.431	109253-Z8471201	-	272,191	272,191
<i>Pass-Through from University of Michigan</i>	12.431	K00016731; PO #3006817495	-	148,219	148,219
	12.431	3004628717	-	8,688	8,688
	12.431	3004628717; LOA # 2	-	66,190	66,190
	12.431	3004628717; LOA TUTUC	-	84,651	84,651
<i>Pass-Through from University of Southern California</i>	12.431	92688698/ SCON- 00001569	-	53,709	53,709
<i>Pass-Through from Unmanned Experts Inc</i>	12.431	FA8730-23C-0010-H	-	62,979	62,979
<i>Pass-Through from Washington State University</i>	12.431	W911NF2110027	-	36,739	36,739
Total - ALN 12.431			1,762,958	41,061,130	42,824,088
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556		16,450	800,288	816,738
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		17,389	329,841	347,230
<i>Pass-Through from Aptima, Inc.</i>	12.560	1617-2273	-	66,704	66,704
<i>Pass-Through from Universities Space Research Association</i>	12.560	K-22-0023; USRA PO #P22-0215	-	203,241	203,241
	12.560	K-22-0024	-	98,463	98,463
<i>Pass-Through from University Space Research Association</i>	12.560	K-22-0027	-	147,345	147,345
<i>Pass-Through from Utah State University</i>	12.560	CP0079055	-	42,500	42,500
Total - ALN 12.560			17,389	888,094	905,483
Centers for Academic Excellence	12.598	AWD-002983-G4	-	11,567	11,567
Community Investment	12.600		561,362	1,549,649	2,111,011
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610		-	27,802	27,802
Research and Technical Assistance	12.615	W912HQ23C0039	-	49,417	49,417
Economic Adjustment Assistance for State Governments	12.617	TRN7159	-	167,057	167,057
Basic, Applied, and Advanced Research in Science and Engineering	12.630		756,576	11,533,258	12,289,834
<i>Pass-Through from Advanced Regenerative Manufacturing Institute</i>	12.630	T0071	-	60,750	60,750
<i>Pass-Through from Florida Atlantic University</i>	12.630	TR-K205	-	16,401	16,401
<i>Pass-Through from Lynntech, Inc.</i>	12.630	ARM-304 II	-	10,111	10,111
<i>Pass-Through from MSI STEM Research &amp; Development Consortium</i>	12.630	W911SR-14-2-0001	-	177,773	177,773
	12.630	W911SR22F0047	-	34,478	34,478
<i>Pass-Through from Nanohmics, Inc.</i>	12.630	A2024-0018	-	34,474	34,474
	12.630	24-SRA-TC-0429	-	14,955	14,955
	12.630	24-SRA-TC-062624	-	2,772	2,772
	12.630	24-SRA-TC-07052024	-	6,244	6,244
<i>Pass-Through from National Science Teachers Association</i>	12.630	23-871	-	(3,185)	(3,185)
	12.630	24-871-036	-	22,060	22,060
<i>Pass-Through from Penn State University</i>	12.630	5589-UTEP-ARMY-0045	-	38,948	38,948
<i>Pass-Through from Rochester Institute of Technology</i>	12.630	23-0318-BAYNE	-	2,000	2,000
	12.630	32464-01	-	8,807	8,807
<i>Pass-Through from University of Arkansas</i>	12.630	UA2021-231	-	65,661	65,661
<i>Pass-Through from University of Maryland</i>	12.630	111207-Z8481202	-	30,912	30,912

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from University of North Carolina - Wilmington</i>	12.630	58751B-23-0347 UTA-INT	\$ - \$	53,137 \$	53,137
<i>Pass-Through from University of Pennsylvania</i>	12.630	500031; PO# 5349421	-	19,872	19,872
Total - ALN 12.630			756,576	12,129,428	12,886,004
Legacy Resource Management Program	12.632		-	233,933	233,933
Past Conflict Accounting	12.740	SPC1000004002 / GR117786	-	103,979	103,979
<i>Pass-Through from The Ohio State University</i>	12.740	60074242	-	85,408	85,408
Total - ALN 12.740			-	189,387	189,387
Uniformed Services University Medical Research Projects	12.750		19,319	54,140	73,459
<i>Pass-Through from Geneva Foundation</i>	12.750	S-11069-01	4,167	263,352	267,519
	12.750	S-11243-01/ 2023	-	3,911	3,911
<i>Pass-Through from Henry M. Jackson Foundation</i>	12.750	6035 / 66353	-	11,456	11,456
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	12.750	AWD 5169 PO 98704	-	3,743	3,743
	12.750	HU00012220003	-	309,181	309,181
	12.750	HU00012320041	-	78,915	78,915
	12.750	SHARMA/ USUHS 6026	-	8,484	8,484
Total - ALN 12.750			23,486	733,182	756,668
Air Force Defense Research Sciences Program	12.800		3,363,627	16,705,369	20,068,996
<i>Pass-Through from Atomos Nuclear and Space Corporation</i>	12.800	UTAUS-FA00002456	-	481,868	481,868
<i>Pass-Through from ABS Solutions, Inc.</i>	12.800	47QFWA20C0012	-	62,834	62,834
<i>Pass-Through from Baylor University</i>	12.800	1001637-01	-	29,021	29,021
<i>Pass-Through from Bioindustrial Manufacturing and Design Ecosystem (BioMADE)</i>	12.800	E-PC01-A-01-0087	-	164,033	164,033
<i>Pass-Through from BlackSky Geospatial Solutions, Inc.</i>	12.800	T-OC-A-04-0087	-	3,313	3,313
<i>Pass-Through from BlueHalo Innovations LLC</i>	12.800	0000016559	-	29,999	29,999
<i>Pass-Through from Boeing Company</i>	12.800	4800014905	-	155,052	155,052
<i>Pass-Through from Boston University</i>	12.800	4500004902	-	67,549	67,549
<i>Pass-Through from Carnegie Mellon University</i>	12.800	1150194-453064	-	20,666	20,666
<i>Pass-Through from Case Western Reserve University</i>	12.800	RES602563	-	73,226	73,226
<i>Pass-Through from Cerfe Labs, Inc.</i>	12.800	FA8650-22-F-5402	-	37,032	37,032
<i>Pass-Through from Clarkson Aerospace Corporation</i>	12.800	FA9550-21-1-0460; TSU-21-1-0460	-	14,000	14,000
	12.800	TAMIU 21-1-0460	-	37,694	37,694
	12.800	TAMIU 24-1-0004	-	29,383	29,383
	12.800	UHF 21-1-0460	-	7,611	7,611
	12.800	UHH 21-1-0460	-	6,695	6,695
	12.800	UTSA 21-1-0460	-	18,108	18,108
	12.800	21-1-0460	-	55,041	55,041
<i>Pass-Through from DCS Corporation</i>	12.800	233865	-	138,909	138,909
<i>Pass-Through from Georgia Tech Research Corporation</i>	12.800	AWD-003431-S1	-	27,346	27,346
<i>Pass-Through from Griffiss Institute, Inc.</i>	12.800	SA10012023050686	-	396,155	396,155
<i>Pass-Through from Harmony Aeronautics LLC</i>	12.800	M2202120	-	23,020	23,020
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	12.800	5992; PO #1049296	-	96,588	96,588
<i>Pass-Through from Indiana University</i>	12.800	FA9550-19-0391	-	69,325	69,325
<i>Pass-Through from InertialWave, Inc.</i>	12.800	FA8650-19-2-6983	-	(49,312)	(49,312)
<i>Pass-Through from Johns Hopkins University</i>	12.800	186034	-	25,814	25,814
<i>Pass-Through from JSToogood LLC</i>	12.800	23-TTU-SBIR-STTU	-	11,142	11,142
<i>Pass-Through from Kayhan Space Corp</i>	12.800	M2201249	-	11,004	11,004
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>	12.800	P010286651	-	590,088	590,088
<i>Pass-Through from Lift Aircraft, Inc.</i>	12.800	UTAUS-FA00001448	-	(57,034)	(57,034)
<i>Pass-Through from Lynntech, Inc.</i>	12.800	AF-312	-	60,326	60,326
	12.800	AF-327	-	(45)	(45)
<i>Pass-Through from Michigan State University</i>	12.800	RC112835B	-	(305)	(305)
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>	12.800	FA00002654; PO 20240114	-	48,939	48,939
	12.800	M2402252	23,000	64,094	87,094
	12.800	NAID20210610/PO 20210168	-	8,095	8,095

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
	12.800	NAID20230161	\$ -	\$ 369,226	\$ 369,226
	12.800	NAID20230186	61,657	803,629	865,286
	12.800	NAID20230238	-	4,370,355	4,370,355
	12.800	NAID20230245	-	1,501,702	1,501,702
	12.800	NAID20230320	-	81,913	81,913
	12.800	NAID20230404	-	17,943	17,943
	12.800	NAID20230432	30,750	527,480	558,230
	12.800	NAID20230435	-	230,323	230,323
	12.800	NAID20230629	256,206	1,336,647	1,592,853
	12.800	NAID20240008	-	131,011	131,011
	12.800	PO# 20210142	-	46,405	46,405
	12.800	PO#20210123	-	6,668	6,668
	12.800	PO#20210125	-	1,304,071	1,304,071
	12.800	PO20210034	-	92,995	92,995
<i>Pass-Through from Ohio State University Research Foundation</i>	12.800	SPC-1000006928 / GR129092	-	18,052	18,052
<i>Pass-Through from Old Dominion University Research Foundation</i>	12.800	16-138-300345-010	-	(1,845)	(1,845)
<i>Pass-Through from Portland State University</i>	12.800	100276	-	76,210	76,210
<i>Pass-Through from Princeton University</i>	12.800	0000538; AWRD #FA9550-20-1-0177	-	(32)	(32)
	12.800	0000577; FA9550-22-1- 0203	-	145,011	145,011
	12.800	0000708	-	29,251	29,251
<i>Pass-Through from Purdue University</i>	12.800	13001213-060	-	90,474	90,474
	12.800	13001346-54	-	153,229	153,229
<i>Pass-Through from Radsul Inc.</i>	12.800	M2300685	-	1,715	1,715
<i>Pass-Through from Rochester Institute of Technology</i>	12.800	32518-01	-	59,940	59,940
<i>Pass-Through from Shear Form, Inc.</i>	12.800	M2103375	-	6,668	6,668
<i>Pass-Through from Southwest Research Institute</i>	12.800	M99060RR	-	141,613	141,613
<i>Pass-Through from Ten One Aerospace LLC</i>	12.800	TAO-2023-1	-	3,609	3,609
<i>Pass-Through from The Ohio State University</i>	12.800	FA8650-20-2-5853	-	22,739	22,739
	12.800	FA8650-20-5853	-	78,886	78,886
	12.800	SPC-1000006552 GR127	-	(6,046)	(6,046)
	12.800	SPC-1000006760IGR128	-	107,850	107,850
	12.800	SPC-1000006781 GR128665	-	86,662	86,662
	12.800	SPC-1000006828 GR128781	-	157,711	157,711
	12.800	SPC-1000006875 GR128880	-	79,785	79,785
	12.800	SPC-1000006891 / GR129019	-	128,257	128,257
	12.800	SPC-1000006983 GR1	-	93,374	93,374
	12.800	SPC-1000007474 GR130246	-	64,973	64,973
	12.800	SPC-1000011283 GR1	-	83,620	83,620
	12.800	SPC-1000011553 GR131	-	99,631	99,631
	12.800	SPC-1000011704 GR1	-	74,239	74,239
<i>Pass-Through from University of Alabama</i>	12.800	A23-0401-S001	-	102,166	102,166
<i>Pass-Through from University of California</i>	12.800	1010 G WA356	-	79,162	79,162
<i>Pass-Through from University of California - Irvine</i>	12.800	2023-2046	-	131,684	131,684
<i>Pass-Through from University of California - Los Angeles</i>	12.800	0205 G XA216	-	458,302	458,302
<i>Pass-Through from University of California - Santa Cruz</i>	12.800	A24-0380-S002	-	66,838	66,838
<i>Pass-Through from University of Cincinnati</i>	12.800	FA86502326K08	-	214,593	214,593

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from University of Colorado</i>	12.800	1560745; PO#1001552672	\$ -	\$ 70,217	\$ 70,217
	12.800	1560934 PO 1001645940	-	142,176	142,176
	12.800	1564455 / PO 1001957512	-	149,043	149,043
	12.800	1564808	-	162,421	162,421
<i>Pass-Through from University of Colorado - Boulder</i>	12.800	FA9550-24-1-0013	-	10,865	10,865
<i>Pass-Through from University of Dayton Research Institute</i>	12.800	21-000179/ PO #RSC21002	-	20,670	20,670
<i>Pass-Through from University of Delaware</i>	12.800	UDR0000230	-	22,203	22,203
<i>Pass-Through from University of Florida</i>	12.800	00001783	-	154,860	154,860
<i>Pass-Through from University of Michigan</i>	12.800	K00011267; PO# 3005641523	-	62,173	62,173
<i>Pass-Through from University of Tennessee</i>	12.800	A20-1043-S001	-	1,973	1,973
<i>Pass-Through from Unmanned Experts Inc</i>	12.800	FA8730-23C-0010-I 21-0744	-	42,724	42,724
	12.800	21-0744	-	16,448	16,448
<i>Pass-Through from Utah State University</i>	12.800	CP0072009	-	51,756	51,756
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>	12.800	CP0072012	-	87,761	87,761
<i>Pass-Through from UES, Inc.</i>	12.800	S-200-281-001	-	29,832	29,832
<i>Pass-Through from Virginia Tech University</i>	12.800	FA9550-20-1-0033	-	114,506	114,506
	12.800	HR0011-24-9-0314	-	74,337	74,337
<i>Pass-Through from Wichita State University</i>	12.800	WSU#16366	-	363,597	363,597
Total - ALN 12.800			3,735,240	34,806,203	38,541,443
Air Force Medical Research and Development	12.810	M2203600	-	132,226	132,226
<i>Pass-Through from Electroninks, Inc.</i>	12.810	M2300105	-	13,535	13,535
<i>Pass-Through from TauMat LLC</i>	12.810	M2403273	-	2,297	2,297
<i>Pass-Through from The Ohio State University</i>	12.810	SPC-1000006642 GR128144	-	84,690	84,690
Total - ALN 12.810			-	232,748	232,748
Mathematical Sciences Grants	12.901		-	74,705	74,705
Information Security Grants	12.902		-	101,917	101,917
<i>Pass-Through from University Enterprises Corporation at CSUSB</i>	12.902	SA22134	-	55,883	55,883
Total - ALN 12.902			-	157,800	157,800
GenCyber Grants Program	12.903		-	257,783	257,783
<i>Pass-Through from Board of Regents of The University System of Georgia</i>	12.903	451043-RS002	-	10,468	10,468
Total - ALN 12.903			-	268,251	268,251
CyberSecurity Core Curriculum	12.905		27,123	647,410	674,533
<i>Pass-Through from Norwich University</i>	12.905	22341-GC2303-01	-	34,054	34,054
	12.905	22341-GC2303-02	-	47,256	47,256
	12.905	22341-RS012-02	-	696,530	696,530
	12.905	22343-RS012	-	439,510	439,510
	12.905	22596-RS021	-	301,633	301,633
Total - ALN 12.905			27,123	2,166,393	2,193,516
Research and Technology Development	12.910		2,586,149	5,913,865	8,500,014
<i>Pass-Through from Georgia Institute of Technology</i>	12.910	AWD-003348-G1; #HR0011-22-2-0027	-	74,738	74,738
	12.910	N6600121C4024	-	220,215	220,215
<i>Pass-Through from Global Urgent and Advanced Research and Development (GUARD)</i>	12.910	HR00112200052	-	3,793	3,793
<i>Pass-Through from Honeywell International Inc.</i>	12.910	FA8750-20-C-0512	-	78,275	78,275
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	12.910	W911NF2320023	-	211,443	211,443
<i>Pass-Through from Kitware, Inc.</i>	12.910	K003623-00-S03; PHASE I	-	20,745	20,745
	12.910	K003623-00-S03; PHASE II	-	81,556	81,556
<i>Pass-Through from Limitless Space Institute, Inc.</i>	12.910	M2002130	-	223,114	223,114
<i>Pass-Through from Miami University</i>	12.910	G03399	-	(1)	(1)
<i>Pass-Through from Nanohmics, Inc.</i>	12.910	A 2023-0012	-	6,766	6,766
	12.910	A 2023-0022	-	(1,669)	(1,669)
<i>Pass-Through from New York University</i>	12.910	F-2558-02	-	2,053	2,053
<i>Pass-Through from Northrop Grumman Systems Corporation</i>	12.910	FA2385-24-C-B003	-	59,989	59,989

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Northwestern University</i>	12.910	60066890 UT AUSTIN	\$ -	\$ 101,939	\$ 101,939
<i>Pass-Through from Radiabeam Technologies, LLC</i>	12.910	M2401213	-	32,359	32,359
<i>Pass-Through from The Pennsylvania State University</i>	12.910	6145-TAMU-ARO-0272	-	-	-
<i>Pass-Through from University of California - Davis</i>	12.910	A24-1119-S001	-	28,188	28,188
<i>Pass-Through from University of California - Los Angeles</i>	12.910	FA8750-23-2-0004	-	23,063	23,063
<i>Pass-Through from University of Florida</i>	12.910	00002612	-	42,401	42,401
	12.910	00003036	-	183,392	183,392
<i>Pass-Through from University of Miami</i>	12.910	OS00000981 / PO SPC-002799	-	56,587	56,587
<i>Pass-Through from University of Notre Dame</i>	12.910	2018-JU-2776	-	(350)	(350)
<i>Pass-Through from University of Southern California</i>	12.910	SCON-00005352	-	163,125	163,125
	12.910	SCON-00005352 LOA	-	157,288	157,288
<i>Pass-Through from University of Utah</i>	12.910	FA8650-21-2-7119	-	61,520	61,520
<i>Pass-Through from Virginia Polytechnic Institute</i>	12.910	420503-19892	-	136,495	136,495
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	12.910	N6600119C4022	-	4,690	4,690
Total - ALN 12.910				2,586,149	7,885,579
				10,471,728	10,471,728
Total - U.S. Department of Defense				57,956,551	534,048,267
				132,334	592,004,818
<b>Central Intelligence Agency</b>					
Central Intelligence Agency	13.XXX	M2303079	-	132,334	132,334
Total - Central Intelligence Agency				-	132,334
				-	132,334
<b>U.S. Department of Housing and Urban Development</b>					
U.S. Department of Housing and Urban Development	14.XXX	H21750CA	20,372	40,775	61,147
<i>Pass-Through from Lower Manhattan Development Corporation</i>	14.XXX	9974	-	60,394	60,394
<i>Pass-Through from Sage Geosystems LLC</i>	14.XXX	UTAUS-FA00003042	-	115,320	115,320
Total - ALN 14.XXX			20,372	216,489	236,861
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		33,766	469,678	503,444
Continuum of Care Program	14.267		-	579,477	579,477
Youth Homelessness Demonstration Program	14.276		-	166,837	166,837
General Research and Technology Activity	14.506		-	562,251	562,251
Research, Evaluation, and Demonstrations	14.536		-	431,931	431,931
Total - U.S. Department of Housing and Urban Development			54,138	2,426,663	2,480,801
<b>U.S. Department of the Interior</b>					
U.S. Department of the Interior	15.XXX	G23AC0009500002-	-	29,718	29,718
	15.XXX	M2203209-15-509003	-	93,585	93,585
	15.XXX	140D0421P0123-MIGRATED	-	27,689	27,689
	15.XXX	140E0122C0005	-	162,053	162,053
	15.XXX	140F0918A0015 / 140FS323F0130	-	156,716	156,716
	15.XXX	140F0918A0015 / 140F0918A0015	-	(40,496)	(40,496)
	15.XXX	4500177254	-	44,817	44,817
<i>Pass-Through from Ball State University</i>	15.XXX	TAMU-2023-01	-	242,481	242,481
<i>Pass-Through from Geological Survey of Alabama</i>	15.XXX	C23035004	-	42,284	42,284
<i>Pass-Through from University of California - Berkeley</i>	15.XXX	10627	-	178,219	178,219
Total - ALN 15.XXX				937,066	937,066
Snow Water Supply Forecasting	15.078	G275-24-WA636	-	57,478	57,478
Cultural and Paleontological Resources Management	15.224		-	8,907	8,907
Fish, Wildlife and Plant Conservation Resource Management	15.231		-	1,971	1,971
Joint Fire Science Program	15.232		-	180,330	180,330
Environmental Quality and Protection	15.236		-	(1,475)	(1,475)
Plant Conservation and Restoration Management	15.245	23-1199-COX	-	16,694	16,694
Threatened and Endangered Species	15.246		4,996	44,766	49,762
Wildlife Resource Management	15.247		-	67,092	67,092
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		54,488	86,080	140,568
Marine Minerals Activities	15.424		-	118,552	118,552

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of the Interior (continued)</b>					
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities	15.441		\$ 2,283,994	\$ 2,333,361	\$ 4,617,355
<i>Pass-Through from University of Florida</i>	15.441	00004198	-	43,575	43,575
<i>Pass-Through from University of Massachusetts - Amherst</i>	15.441	016436-9207	-	65,389	65,389
Total - ALN 15.441			2,283,994	2,442,325	4,726,319
Water Desalination Research and Development	15.506		32,565	332,364	364,929
<i>Pass-Through from Freese and Nichols, Inc.</i>	15.506	REC23632	-	102,527	102,527
Total - ALN 15.506			32,565	434,891	467,456
Cultural Resources Management	15.511		-	12,873	12,873
Applied Science Grants	15.557		-	43,856	43,856
SECURE Water Act - Research Agreements	15.560		-	35,314	35,314
Sport Fish Restoration	15.605		-	10,507,875	10,507,875
Fish and Aquatic Conservation - Aquatic Invasive Species	15.608		345,769	540,210	885,979
<i>Pass-Through from American Forests</i>	15.608	140F0S23R0006	-	92,304	92,304
<i>Pass-Through from Arkansas Game and Fish Commission</i>	15.608	20-1164	-	295	295
Total - ALN 15.608			345,769	632,809	978,578
Wildlife Restoration and Basic Hunter Education and Safety	15.611		1,345,276	8,700,344	10,045,620
<i>Pass-Through from Alaska Department of Fish and Game</i>	15.611	23-055	-	70,222	70,222
<i>Pass-Through from Nevada Department of Wildlife</i>	15.611	SG23-12	-	45,460	45,460
<i>Pass-Through from Oklahoma State University</i>	15.611	2-562542 TAMUK	-	54,749	54,749
	15.611	2-562543	-	66,805	66,805
	15.611	2-562552 TAMUK	-	84,510	84,510
Total - ALN 15.611			1,345,276	9,022,090	10,367,366
Cooperative Endangered Species Conservation Fund	15.615		393,325	718,451	1,111,776
<i>Pass-Through from Tom T East Sr &amp; Alice K East &amp; Alice H East &amp; Robert C East Wildlife F</i>	15.615	S24-1024	-	485,821	485,821
Total - ALN 15.615			393,325	1,204,272	1,597,597
Coastal	15.630		-	33,279	33,279
Partners for Fish and Wildlife	15.631		-	14,789	14,789
<i>Pass-Through from Alaska Department of Fish and Game</i>	15.631	M2305044	-	4,437	4,437
Total - ALN 15.631			-	19,226	19,226
State Wildlife Grants	15.634		22,831	2,132,309	2,155,140
<i>Pass-Through from Florida Fish and Wildlife Conservation Commission</i>	15.634	21008	-	66,418	66,418
<i>Pass-Through from San Antonio Zoological Society</i>	15.634	20231128	-	5,886	5,886
<i>Pass-Through from State of Hawaii Department of Land &amp; Natural Resources</i>	15.634	S-24-737-F16	-	24,188	24,188
Total - ALN 15.634			22,831	2,228,801	2,251,632
Research Grants (Generic)	15.650		-	105,626	105,626
<i>Pass-Through from American Forests</i>	15.650	1005313	-	19,752	19,752
Total - ALN 15.650			-	125,378	125,378
National Wildlife Refuge System Enhancements	15.654		-	374,193	374,193
Migratory Bird Monitoring, Assessment and Conservation	15.655		-	45,892	45,892
Endangered Species Recovery Implementation	15.657		6,570	829,337	835,907
<i>Pass-Through from Houston Zoo</i>	15.657	A 2023-0005	-	9,267	9,267
	15.657	M2300165	-	68,895	68,895
<i>Pass-Through from National Fish and Wildlife Foundation</i>	15.657	0406 18 061358	(3,069)	-	(3,069)
Total - ALN 15.657			3,501	907,499	911,000
Candidate Species Conservation	15.660		-	144,348	144,348
NFWF-USFWS Conservation Partnership	15.663		-	61	61
Fish and Wildlife Coordination and Assistance	15.664		-	52,283	52,283
Adaptive Science	15.670		-	30,001	30,001
Cooperative Ecosystem Studies Units	15.678		37,975	1,657,945	1,695,920
White-nose Syndrome National Response Implementation	15.684		17,447	40,755	58,202
Assistance to State Water Resources Research Institutes	15.805		-	311,520	311,520
Earthquake Hazards Program Assistance	15.807		-	137,922	137,922
U.S. Geological Survey Research and Data Collection	15.808		-	797,512	797,512

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of the Interior (continued)</b>					
<i>Pass-Through from University of Southern California</i>	15.808	SCON-00003894 (YEAR 2)	\$ -	\$ 19,747	\$ 19,747
	15.808	SCON-00006495	-	19,407	19,407
<i>Pass-Through from University of Wisconsin - Madison</i>	15.808	G21AC10486	-	64,348	64,348
Total - ALN 15.808			-	901,014	901,014
National Cooperative Geologic Mapping	15.810		-	510,403	510,403
Cooperative Research Units	15.812		-	80,700	80,700
<i>Pass-Through from University of Montana</i>	15.812	PG23-62020-01	-	11,440	11,440
Total - ALN 15.812			-	92,140	92,140
National Geological and Geophysical Data Preservation	15.814		-	128,266	128,266
National and Regional Climate Adaptation Science Centers	15.820		-	1,040	1,040
<i>Pass-Through from Louisiana State University</i>	15.820	PO-0000200044	-	48,379	48,379
<i>Pass-Through from Oklahoma State University</i>	15.820	2-570280 UTSA2	-	120,217	120,217
<i>Pass-Through from University of New Mexico</i>	15.820	515647-87Q1	-	7,527	7,527
<i>Pass-Through from University of Oklahoma</i>	15.820	2020-17	-	134,380	134,380
	15.820	2023-11	-	38,294	38,294
Total - ALN 15.820			-	349,837	349,837
Native American Graves Protection and Repatriation Act	15.922		-	5,907	5,907
National Center for Preservation Technology and Training	15.923		-	312	312
Cooperative Research and Training Programs - Resources of the National Park System	15.945		-	951,543	951,543
<i>Pass-Through from Louisiana State University</i>	15.945	M2400737/PO-0000255055	-	30,805	30,805
Total - ALN 15.945			-	982,348	982,348
Southwest Border Resource Protection Program	15.963		-	31,087	31,087
Total - U.S. Department of the Interior			4,542,167	34,964,183	39,506,350
<b>U.S. Department of Justice</b>					
U.S. Department of Justice					
	16.XXX	15F06718C0002523 3	-	260	260
	16.XXX	15F06718C0002548	-	10,800	10,800
	16.XXX	15F06718C0002567	-	18,007	18,007
<i>Pass-Through from Dallas Police Department</i>	16.XXX	SMITH-SMART POLICING	-	5,773	5,773
<i>Pass-Through from Kitware, Inc.</i>	16.XXX	140D0423C0026	-	131,203	131,203
<i>Pass-Through from West Virginia University</i>	16.XXX	DJF-22-0100-PR-0000025	-	51,835	51,835
Total - ALN 16.XXX			-	217,878	217,878
Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis	16.001		-	217,527	217,527
OVW Research and Evaluation Program	16.026	18656A02 / GR101647	-	17,545	17,545
<i>Pass-Through from University of Central Florida</i>	16.026	2020SIAX0010	-	2,624	2,624
Total - ALN 16.026			-	20,169	20,169
Forensics Training and Technical Assistance Program	16.044		-	87,648	87,648
Missing and Unidentified Human Remains (MUHR) Program	16.050		-	761,983	761,983
Law Enforcement Assistance FBI Field Police Training	16.302		59,484	77,739	137,223
Antiterrorism Emergency Reserve	16.321		-	259,510	259,510
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	83,420	83,420
Missing Children's Assistance	16.543	4500004587	-	31,131	31,131
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		410,926	1,492,388	1,903,314
<i>Pass-Through from Advocates for Human Potential, Inc.</i>	16.560	7498-OJP-UTAUSTIN-01	-	101,826	101,826
<i>Pass-Through from Colorado State University</i>	16.560	G-40348-04	-	20,207	20,207
<i>Pass-Through from Development Services Group, Inc.</i>	16.560	AGT013240/P012634	-	21,025	21,025
	16.560	NIJ22GG03292	-	29,675	29,675
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	16.560	15PNIJ21GG02803MUM U	-	31,238	31,238



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Justice (continued)</b>					
<i>Pass-Through from University of Nevada - Las Vegas</i>	16.560	GR14646	\$ -	\$ 71,870	\$ 71,870
<i>Pass-Through from University of Pittsburgh</i>	16.560	CNVA00059288 (413841-6)	-	78,872	78,872
<i>Pass-Through from WestEd</i>	16.560	S-00018114	-	23,686	23,686
	16.560		-	140,742	140,742
Total - ALN 16.560			410,926	2,011,529	2,422,455
Crime Victim Assistance/Discretionary Grants	16.582		15,506	795,805	811,311
Treatment Court Discretionary Grant Program	16.585	20-0432	-	160	160
Corrections Training and Staff Development	16.601		-	192,201	192,201
Project Safe Neighborhoods	16.609		-	149,007	149,007
Public Safety Partnership and Community Policing Grants	16.710		-	158,294	158,294
<i>Pass-Through from CNA Corporation</i>	16.710	PREAWARD	-	20,720	20,720
<i>Pass-Through from Fort Bend County</i>	16.710	180342	-	24,318	24,318
Total - ALN 16.710			-	203,332	203,332
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GK-02616-JAGT	-	60,439	60,439
DNA Backlog Reduction Program	16.741		-	925,943	925,943
Second Chance Act Reentry Initiative	16.812		-	35,134	35,134
<i>Pass-Through from El Paso County</i>	16.812	NAID20200416	-	30,125	30,125
Total - ALN 16.812			-	65,259	65,259
National Sexual Assault Kit Initiative	16.833		-	13,355	13,355
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	15PBJA-21-GG-04592-COAP	-	-	-
STOP School Violence	16.839		8,572	13,983	22,555
Total - U.S. Department of Justice			494,488	6,188,018	6,682,506
<b>U.S. Department of Labor</b>					
WIOA Dislocated Worker Formula Grants	17.278		-	123,848	123,848
Occupational Safety and Health Susan Harwood Training Grants	17.502		23,211	125,267	148,478
Total - U.S. Department of Labor			23,211	249,115	272,326
<b>U.S. Department of State</b>					
U.S. Department of State	19.XXX	SSA40022GR0004	-	39,790	39,790
<i>Pass-Through from American University</i>	19.XXX	31719-A230045-S01	-	32,299	32,299
<i>Pass-Through from Institute of International Education</i>	19.XXX	3000310991	-	241,500	241,500
	19.XXX	300317542; FA00002951	-	7,500	7,500
<i>Pass-Through from Partners of the Americas</i>	19.XXX	100K-SENAI21-TAMUK	-	2,792	2,792
<i>Pass-Through from World Learning</i>	19.XXX	UTAUSTIN-IYLEPUG23-SIZ10019GR0026	-	8,014	8,014
Total - ALN 19.XXX			-	331,895	331,895
U.S. Ambassadors Fund for Cultural Preservation	19.025		-	13,784	13,784
Global Threat Reduction	19.033		-	231,632	231,632
Public Diplomacy Programs	19.040		27,910	35,864	63,774
Bureau of South and Central Asian Affairs	19.108		-	12,446	12,446
Criminal Justice Systems	19.703		-	2,170,388	2,170,388
Counter Narcotics	19.704		-	1,156,795	1,156,795
Export Control and Related Border Security	19.901		-	6,017	6,017
Total - U.S. Department of State			27,910	3,958,821	3,986,731
<b>U.S. Department of Transportation</b>					
U.S. Department of Transportation	20.XXX	NCHRP-239	-	33,092	33,092
	20.XXX	693JJ321C000027	83,709	49,121	132,830
	20.XXX	693JJ321C000039	-	17,831	17,831
	20.XXX	693JJ321C000039 (TRAVEL FUNDS)	-	21,082	21,082
	20.XXX	693JJ623C000007	-	6,997	6,997
	20.XXX	693JJ623C000021	48,600	81,604	130,204
	20.XXX	6973GH-23-T-00014	-	159,689	159,689

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from Applied Research Associates, Inc.</i>	20.XXX	S-D003-35-IDIQ-TAM TO1	\$ -	\$ 21,598	\$ 21,598
<i>Pass-Through from City of Arlington</i>	20.XXX	2023-660	-	37,178	37,178
<i>Pass-Through from East Central University</i>	20.XXX	M2402262	-	8,849	8,849
<i>Pass-Through from Florida Department of Transportation</i>	20.XXX	BEE87	-	56,090	56,090
<i>Pass-Through from ICF International, Inc.</i>	20.XXX	20KCSK0059	-	45,296	45,296
<i>Pass-Through from Michigan Technological University</i>	20.XXX	2112013Z1	-	57,948	57,948
<i>Pass-Through from North Central Texas Council of Governments</i>	20.XXX	M2301372	-	248,846	248,846
<i>Pass-Through from Oklahoma State University</i>	20.XXX	1-511663-TEES	-	28,944	28,944
<i>Pass-Through from Oregon State University</i>	20.XXX	U1600A-A	-	164,564	164,564
<i>Pass-Through from University of Arkansas</i>	20.XXX	UA2023-356	-	65,379	65,379
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	20.XXX	19979	-	12,300	12,300
Total - ALN 20.XXX			132,309	1,116,408	1,248,717
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	ACRP A11-03 (S02-23) / SCON-10000806	-	53,201	53,201
	20.106		68,435	131,417	199,852
Total - ALN 20.106			68,435	184,618	253,053
Aviation Research Grants	20.108		253,171	243,484	496,655
<i>Pass-Through from Embry - Riddle Aeronautical University</i>	20.108	693KA8-19-D-00003 20	169,200	213,060	382,260
	20.108	693KA8-19-D-00003 23	392,624	458,665	851,289
	20.108	693KA8-20-F-00175	-	(83)	(83)
Total - ALN 20.108			814,995	915,126	1,730,121
Air Transportation Centers of Excellence	20.109	FAATX01 SC1	-	(2)	(2)
Highway Research and Development Program	20.200		286,902	1,546,479	1,833,381
<i>Pass-Through from Changeis, Inc.</i>	20.200	V3272147	-	3,003	3,003
<i>Pass-Through from Fehr &amp; Peers</i>	20.200	#OC22-0938	-	75,110	75,110
<i>Pass-Through from Geosyntec Consultants, Inc.</i>	20.200	UTA20-000812	-	28,771	28,771
<i>Pass-Through from Houston - Galveston Area Council</i>	20.200	ID #2631	-	(3,001)	(3,001)
<i>Pass-Through from Iowa Department of Transportation</i>	20.200	1901865	-	2,637	2,637
<i>Pass-Through from Iowa State University</i>	20.200	028198C	-	66,090	66,090
<i>Pass-Through from Ipsos Public Affairs LLC</i>	20.200	M2000636	-	966	966
<i>Pass-Through from Iteris, Inc.</i>	20.200	1 693JJ320F000345	-	(6,677)	(6,677)
	20.200	2 693JJ321F000094	-	15,137	15,137
	20.200	693JJ321F000343	-	3,506	3,506
<i>Pass-Through from ICF International, Inc.</i>	20.200	16ABBO0168 - RELEASE 26	-	1,942	1,942
<i>Pass-Through from Modjeski and Masters, Inc</i>	20.200	M2403216	-	16,505	16,505
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>	20.200	HR 03-114 (001)	7,175	80,124	87,299
	20.200	HR 03-144 / 905 / 0001882	45,182	150,920	196,102
	20.200	HR 07-28 (002) / SCON- 10001206	-	3,089	3,089
	20.200	HR 07-29	68,837	116,205	185,042
	20.200	HR 07-30	29,180	183,076	212,256
	20.200	HR 07-33 / SCON- 10001097	-	14,532	14,532
	20.200	HR 08-130 / 905 / PO: 0001887	14,071	101,063	115,134
	20.200	HR 08-148	-	107,546	107,546
	20.200	HR 09-57A / PO# 0001203	-	9,131	9,131
	20.200	HR 09-65	257,050	60,260	317,310
	20.200	HR 10-120 / SCON- 10001085	-	11,114	11,114
	20.200	HR 14-46	32,121	101,744	133,865
	20.200	HR 15-79 / SCON- 10000826	-	43,923	43,923

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
	20.200	HR 17-102 / SCON- 10000649	\$ 25,489	\$ 124,227	\$ 149,716
	20.200	HR 17-112 / 912	19,000	96,937	115,937
	20.200	HR 17-117 / SCON- 10001004	-	22,892	22,892
	20.200	HR 17-118 / SCON- 10001005	-	14,897	14,897
	20.200	HR 17-121 / 912 / SCON- 10001092	-	6,782	6,782
	20.200	HR 17-71 (A) / 0001665/905	23,050	27,089	50,139
	20.200	HR 19-19 / 905 / 0001885	24,855	146,340	171,195
	20.200	HR 20-06 (27-03) / SCON-10001060	-	33,145	33,145
	20.200	HR 20-123 (017) / SCON- 10000964	-	39,580	39,580
	20.200	HR 22-37 - # 13	-	8,659	8,659
	20.200	HR 22-42A / 912 / SCON- 10000939	-	52,279	52,279
	20.200	HR 22-51 / SCON- 10001043	-	6,002	6,002
	20.200	HR 22-53 / 905 / 0001886	-	83,401	83,401
	20.200	HR 22-54 / SCON- 10001002	-	16,295	16,295
	20.200	HR 22-57 / SCON- 10001052	-	24,182	24,182
	20.200	HR 22-60 / SCON- 10001237	-	1,380	1,380
	20.200	HR 23-13 (005) / 905 / 0001863	-	79,661	79,661
	20.200	NAS - 165 # 06 - HR 17- 92	53,799	-	53,799
	20.200	NAS 150 TO 40 HR 14- 40 0001079	-	(1,388)	(1,388)
	20.200	NAS 165 - #11 - (HR 03- 134)	-	1	1
	20.200	NAS 165 # 14- (HR 22- 38)	-	47,366	47,366
	20.200	NCHRP-224-913- 0001617	-	5,910	5,910
	20.200	NCHRP-242 / 913 / 0001901	-	38,877	38,877
	20.200	912 HR 15-76 (001) SCON-10001117	-	16,318	16,318
<i>Pass-Through from National Academy of Sciences</i>	20.200	HR 10-103 PO 0001408	11,625	4,989	16,614
	20.200	HR 12-121	68,761	78,280	147,041
	20.200	HR 17-113	-	10,322	10,322
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>	20.200	HR 08-159 / SCON- 10000922	-	26,771	26,771
<i>Pass-Through from Toxcel, LLC</i>	20.200	693JJ321F000291	-	14	14
<i>Pass-Through from Transportation Research Board of the National Academies</i>	20.200	HR 12-120	1,800	89,554	91,354
<i>Pass-Through from University of Arkansas</i>	20.200	UA2023-340	-	37,565	37,565
<i>Pass-Through from University of Florida</i>	20.200	00002538	-	1,129	1,129
<i>Pass-Through from University of Maryland - College Park</i>	20.200	111526-Z9865202	-	26,683	26,683
<i>Pass-Through from University of Washington</i>	20.200	UWSC13496	-	127,099	127,099
<i>Pass-Through from Virginia Polytechnic Institute</i>	20.200	451637-19C36	21,199	5,282	26,481
<i>Pass-Through from Wyoming Department of Transportation</i>	20.200	RS06224	-	2,244	2,244
Total - ALN 20.200			990,096	4,033,959	5,024,055
Highway Planning and Construction	20.205		89,801	1,506,534	1,596,335
<i>Pass-Through from Arizona Department of Transportation</i>	20.205	CTR060214	-	70,213	70,213
<i>Pass-Through from Association of Metropolitan Planning Organizations</i>	20.205	M2300893	-	22,367	22,367
<i>Pass-Through from Gannett Fleming, Inc.</i>	20.205	M2201703	-	64	64
<i>Pass-Through from Houston - Galveston Area Council</i>	20.205	M2301459	-	150,050	150,050
<i>Pass-Through from Illinois Department of Transportation</i>	20.205	24-TEXAS A&M- MOBILITY	-	163,646	163,646

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from ICF International, Inc.</i>	20.205	RELEASE 22 - # 44	\$ - \$	3,869	3,869
	20.205	RELEASE 36828			
		RELEASE 2	-	28,784	28,784
	20.205	RELEASE 36828			
		RELEASE 5 TO 12	-	20,187	20,187
	20.205	RELEASE 36828			
		RELEASE 6 TO 11	-	117,508	117,508
	20.205	RELEASE 36828			
		RELEASE 7 TO 13	-	2,445	2,445
	20.205	RELEASE 36828			
		RELEASE 8 TO 19	-	74,591	74,591
	20.205	16ABBO0168 -			
		RELEASE # 13	-	8,321	8,321
	20.205	16ABBO0168 -			
		RELEASE 23	-	5,892	5,892
	20.205	16ABBO0168 -			
		RELEASE 25	-	2,625	2,625
	20.205	16ABBO0168 -			
		RELEASE 27	-	2,840	2,840
	20.205	16ABBO0168 -			
		RELEASE 28	-	(1,220)	(1,220)
	20.205	16ABBO0168 RO 31 TO			
		66	-	2,037	2,037
	20.205	16ABBO0169 0068			
		RELEASE 33	-	93	93
	20.205	36828		183,916	183,916
	20.205	36828 RELEASE 1	-	73,379	73,379
	20.205	36828 RELEASE 4	-	32,611	32,611
<i>Pass-Through from KFH Group, Inc.</i>	20.205	21208-1	-	139,448	139,448
<i>Pass-Through from Leidos, Inc.</i>	20.205	P010263088 T O 1	-	72,506	72,506
<i>Pass-Through from Michigan State University</i>	20.205	RC113760 - TAMU	-	25,233	25,233
	20.205	RC115404 - TAMU	-	1,589	1,589
<i>Pass-Through from Minnesota Department of Transportation</i>	20.205	1036219	-	2,282	2,282
	20.205	1055530	-	353	353
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>	20.205	HR 09-57B / SCON-10001047	-	4,359	4,359
	20.205	HR 17-110 / SCON-10001022	-	21,779	21,779
	20.205	HR 20-05 (53-12)	-	37	37
	20.205	HR 20-121A / SCON-10000838	22,462	96,074	118,536
	20.205	NAS 150 TO 38 HR 20-07 (374) PO 000106	-	(127)	(127)
	20.205	NAS 165 - HR 20-44 (024) - 19	-	35	35
	20.205	NAS 165 TO 21 905 HR 15-76 000157	-	(31,135)	(31,135)
	20.205	NAS 165 TO 22 HR 15-74 905 000158	18,125	-	18,125
	20.205	0001534 - HR 15-69	12,816	67,375	80,191
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>	20.205	J-07 (SB-39) / SCON-10000900	-	39,648	39,648
	20.205	J-07 (SB-42) / SCON-10000908	-	51,625	51,625
	20.205	J-07 (SD-07) / SCON-10000914	-	54,284	54,284
<i>Pass-Through from North Central Texas Council of Governments</i>	20.205	TRN6749	-	17,699	17,699
	20.205	TRN6750	-	4,717	4,717
	20.205	482022521Z2301	13,625	77,400	91,025
<i>Pass-Through from Ohio Department of Transportation</i>	20.205	37849	54,135	192,606	246,741
<i>Pass-Through from Oregon Department of Transportation</i>	20.205	34600	-	(1,828)	(1,828)
	20.205	73000-00021314	-	74,947	74,947
<i>Pass-Through from State of South Dakota, Department of Transportation</i>	20.205	311629	-	25,764	25,764
<i>Pass-Through from University of Illinois</i>	20.205	# 087795-18039 CODE D537	-	(23)	(23)
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	20.205	SPR-02J9 (244)	-	45,343	45,343
<i>Pass-Through from Wyoming Department of Transportation</i>	20.205	RS04219 - TPF-5 (393)	-	71,233	71,233

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from ICF International, Inc.</i>	20.205	16ABBO0168-RELEASE 29	\$ -	\$ 4,382	\$ 4,382
Total - ALN 20.205			210,964	3,528,357	3,739,321
Highway Training and Education	20.215		-	115,352	115,352
<i>Pass-Through from American Road and Transportation Builders Association</i>	20.215	693JJ32350033-TT1-1	-	85,594	85,594
<i>Pass-Through from Georgia Department of Transportation</i>	20.215	0019251	1,516	193,101	194,617
Total - ALN 20.215			1,516	394,047	395,563
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		26,394	846,102	872,496
Consolidated Rail Infrastructure and Safety Improvements	20.325		110,069	12,875	122,944
Federal Transit Capital Investment Grants	20.500	9000015174	-	6,891	6,891
<i>Pass-Through from National Academy of Sciences</i>	20.500	BTS-27 / SCON- 10000767	10,200	88,186	98,386
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>	20.500	A-48 / PO 0001921	5,250	81,664	86,914
	20.500	B-50 / 913 / PO# 0001919	14,555	129,088	143,643
	20.500	J-05 (22-01)	-	1,484	1,484
	20.500	J-05 (22-03) / SCON- 10001063	-	3,159	3,159
	20.500	J-07 (SA-54) / 0001769	-	(23)	(23)
	20.500	J-07 (SB-35)	-	162	162
	20.500	J-07 (SB-36)	-	335	335
	20.500	J-07 (SB-38) / 1636220599 / 0001934	-	6,542	6,542
	20.500	J-07 (SG-20)	-	51	51
	20.500	J-11 (044) / 913 / SCON- 10000520	-	56,197	56,197
	20.500	TCRP J-11 (042)	-	800	800
	20.500	1636220599 / J-07 (SB- 37) / 00001927	-	13,767	13,767
Total - ALN 20.500			30,005	388,303	418,308
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		-	38,514	38,514
<i>Pass-Through from Lawrence Technological University</i>	20.505	2019-0309 Z4	-	6,091	6,091
<i>Pass-Through from Michigan Department of Transportation</i>	20.505	2023-0460	-	40,720	40,720
Total - ALN 20.505			-	85,325	85,325
Federal Transit Formula Grants	20.507	WORK AUTHORIZATION 1	-	29,767	29,767
<i>Pass-Through from Harris County - Texas</i>	20.507	001	-	26,067	26,067
	20.507	002	-	35,036	35,036
Total - ALN 20.507			-	90,870	90,870
Formula Grants for Rural Areas and Tribal Transit Program	20.509	M2203011	-	12,043	12,043
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	5310	51,000	53,058	104,058
Public Transportation Innovation	20.530	NAS 165 - #20 - TCRP B- 47	6,677	11,317	17,994
Technical Assistance and Workforce Development	20.531	M2400992	2,661	44,752	47,413
State and Community Highway Safety	20.600		-	3,077,169	3,077,169
<i>Pass-Through from ICF International, Inc.</i>	20.600	20CBPO0059	-	14,674	14,674
<i>Pass-Through from Nebraska Department of Health and Human Services</i>	20.600	57309 Y3	-	64,018	64,018
<i>Pass-Through from Toxcel, LLC</i>	20.600	693JJ920F000169	(571)	(10,644)	(11,215)
<i>Pass-Through from Washington Traffic Safety Commission</i>	20.600	M2300250	-	31,890	31,890
	20.600	M2400367	-	170,965	170,965
<i>Pass-Through from Wisconsin Department of Transportation</i>	20.600	0092-23-12	-	61,399	61,399
Total - ALN 20.600			(571)	3,409,471	3,408,900

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		\$ 414,731	\$ 100,695	\$ 515,426
<i>Pass-Through from National Academy of Sciences</i>	20.614	BTS-30 / SCON-10001197	-	3,687	3,687
<i>Pass-Through from National Safety Council</i>	20.614	D750 P8760	14,964	71,839	86,803
<i>Pass-Through from Toxcel, LLC</i>	20.614	693JJ921F000175	-	11,055	11,055
Total - ALN 20.614			429,695	187,276	616,971
National Priority Safety Programs	20.616		-	1,438,653	1,438,653
University Transportation Centers Program	20.701		2,772,616	5,456,908	8,229,524
<i>Pass-Through from Board of Supervisors of Louisiana State University and A&amp;M College</i>	20.701	PO-0000029217	-	33,700	33,700
<i>Pass-Through from Carnegie Mellon University</i>	20.701	69A3552344811/69A3552348	-	42,264	42,264
<i>Pass-Through from Clemson University</i>	20.701	69A3552344812	-	157,661	157,661
<i>Pass-Through from Florida Atlantic University</i>	20.701	TR-K62	-	39,446	39,446
<i>Pass-Through from Florida International University</i>	20.701	000792	-	71,188	71,188
<i>Pass-Through from Johns Hopkins University</i>	20.701	2006103537	-	129,106	129,106
<i>Pass-Through from Louisiana State University</i>	20.701	PO-0000028430	-	83,747	83,747
	20.701	PO-0000030637	-	9,339	9,339
	20.701	PO-0000032407	-	25,344	25,344
<i>Pass-Through from New York University</i>	20.701	F2357-05	-	119,351	119,351
<i>Pass-Through from Portland State University</i>	20.701	NITC2016-UT-20	-	181,266	181,266
<i>Pass-Through from The Ohio State University</i>	20.701	GR121289; LOA	-	4,976	4,976
	20.701	GR132947-SPC1000012568	-	61,475	61,475
	20.701	GR132947-SPC1000012568-001	-	18,113	18,113
<i>Pass-Through from University of Arkansas</i>	20.701	SA1703158-A1 SPC-000716	-	(3,174)	(3,174)
	20.701	UA2024-401	-	63,724	63,724
	20.701	UA2024-404	-	58,199	58,199
<i>Pass-Through from University of Illinois</i>	20.701	113771-19872	-	44,268	44,268
<i>Pass-Through from University of Missouri - Kansas City</i>	20.701	00125171-00080653	-	186,432	186,432
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	20.701	69A3551747133/20160688-01-TSU	-	266,523	266,523
<i>Pass-Through from University of North Carolina - Charlotte</i>	20.701	20160688-02-UTX 9 (RENEWAL)	-	73,534	73,534
<i>Pass-Through from University of Oklahoma</i>	20.701	2023-93	-	209,102	209,102
	20.701	2023-96	-	218,939	218,939
<i>Pass-Through from University of South Florida</i>	20.701	2117-9075-00-B	-	126,423	126,423
<i>Pass-Through from University of Tennessee</i>	20.701	A23-1365-S001	-	272,950	272,950
<i>Pass-Through from Virginia Polytechnic Institute</i>	20.701	451453-19C36	-	3,831	3,831
<i>Pass-Through from Washington State University</i>	20.701	135461 SPC002326	-	56,583	56,583
Total - ALN 20.701			2,772,616	8,011,218	10,783,834
PHMSA Pipeline Safety Research and Development Other Transaction Agreements	20.723	M2400921	-	29,065	29,065
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	20.724		79,106	110,634	189,740
Transportation Planning, Research and Education	20.931	SA1703158 (SPC-000713)	-	(1)	(1)
Total - U.S. Department of Transportation			5,725,967	24,903,474	30,629,441
<b>U.S. Department of the Treasury</b>					
U.S. Department of the Treasury	21.XXX	M2300597	-	7,778	7,778
Low Income Taxpayer Clinics	21.008		-	193,616	193,616
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		42,000	1,730,474	1,772,474
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	(22,208)	(22,208)
<i>Pass-Through from City of El Paso</i>	21.027	23-521-TRAN-488942	-	93,044	93,044
<i>Pass-Through from North Carolina State University</i>	21.027	PAM-P23-000753-SA01	-	23,611	23,611
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	21.027	5124452	-	16,452	16,452
Total - ALN 21.027			-	110,899	110,899
Total - U.S. Department of the Treasury			42,000	2,042,767	2,084,767

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>General Services Administration</b>					
General Services Administration	39.XXX	OX0003385	\$ -	\$ 211,048	\$ 211,048
Total - General Services Administration			-	211,048	211,048
<b>Library of Congress</b>					
Connecting Communities Digital Initiative	42.012		-	9,835	9,835
Total - Library of Congress			-	9,835	9,835
<b>National Aeronautics and Space Administration</b>					
National Aeronautics and Space Administration	43.XXX	M2201584	-	79,474	79,474
	43.XXX	NAID20230457	-	36,763	36,763
	43.XXX	NASA MINDS 010722	-	759	759
	43.XXX	NASA MINDS 011823	-	1,387	1,387
	43.XXX	NASA MINDS 01224	-	464	464
	43.XXX	NNH131A05P	-	48,885	48,885
	43.XXX	NNM16AA26C	160,543	922,629	1,083,172
	43.XXX	SRA452	-	30,874	30,874
	43.XXX	SRA550	-	69,654	69,654
	43.XXX	1698798	-	181,236	181,236
	43.XXX	185510	-	251,032	251,032
	43.XXX	20231024	15,121	12,569	27,690
	43.XXX	22-0414	-	1,655	1,655
	43.XXX	8ONSSC24PA846	-	2,807	2,807
	43.XXX	80ARC023CA002	398,684	248,081	646,765
	43.XXX	80GSFC22CA011	133,019	359,966	492,985
	43.XXX	80GSFC22CA023	-	720,532	720,532
	43.XXX	80GSFC22CA034	-	80,498	80,498
	43.XXX	80GSFC23CA043	219,687	1,943,389	2,163,076
	43.XXX	80MSFC18C0003	-	22,663	22,663
	43.XXX	80MSFC20C022	707,998	87,109	795,107
	43.XXX	80NSSC22PA055	-	(656)	(656)
	43.XXX	80NSSC22PB291	-	23,858	23,858
	43.XXX	80NSSC23K0107	-	79,244	79,244
	43.XXX	80NSSC24PA662	-	78,189	78,189
	43.XXX	80NSSC24PA939	-	20,584	20,584
<i>Pass-Through from American GNC Corporation</i>	43.XXX	UTA060123	-	52,951	52,951
<i>Pass-Through from Analyswift, LLC</i>	43.XXX	2021-096	-	-	-
	43.XXX	2022-499	-	12,811	12,811
	43.XXX	2022-754	-	112,866	112,866
<i>Pass-Through from Analytical Mechanics Associates, Inc.</i>	43.XXX	80LARC23DA003-RS-00093	-	81,283	81,283
<i>Pass-Through from Apogee Research, LLC</i>	43.XXX	UTA21-000435	-	136,556	136,556
<i>Pass-Through from Applied Nanotech, Inc.</i>	43.XXX	UT AUS-FA00002418	-	20,000	20,000
<i>Pass-Through from Astroport Space Technologies, Inc.</i>	43.XXX	ASTRO80NSSC23PB351 UT	-	38,912	38,912
<i>Pass-Through from Balcones Technologies, LLC</i>	43.XXX	FA00002404	-	13,697	13,697
<i>Pass-Through from Baylor College of Medicine</i>	43.XXX	P700000687	-	67,859	67,859
<i>Pass-Through from Boeing Company</i>	43.XXX	4800017876	-	74,501	74,501
<i>Pass-Through from Brookhaven National Laboratory</i>	43.XXX	364201	-	39,862	39,862
<i>Pass-Through from California Institute of Technology</i>	43.XXX	1705343	-	26,240	26,240
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	43.XXX	1664950	-	28,151	28,151
	43.XXX	1667415	-	451,136	451,136
	43.XXX	1677205	-	-	-
	43.XXX	CONTINUATION	-	83,547	83,547
<i>Pass-Through from Central Washington University</i>	43.XXX	UT AUS-FA00003156; PO #0000072398	-	25,887	25,887
<i>Pass-Through from Colorado State University</i>	43.XXX	G-03626-03	-	90,273	90,273
<i>Pass-Through from CACI National Security Solutions, Inc.</i>	43.XXX	P000156285	-	17,619	17,619
	43.XXX	P000156331	-	17,036	17,036
	43.XXX	P000156333	-	15,283	15,283
	43.XXX	P000156335	-	26,914	26,914
	43.XXX	P000156336	-	14,832	14,832
	43.XXX	P000156338	-	18,251	18,251
	43.XXX	P000156339	-	17,876	17,876
	43.XXX	P000169202 / A000026511	-	31,668	31,668

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
	43.XXX	P000169203 / A000026511	\$ -	31,734	31,734
	43.XXX	P000169205 / A000026511	-	31,701	31,701
	43.XXX	P000169206 / A000026511	-	33,026	33,026
	43.XXX	P000169208 / A000026511	-	31,635	31,635
	43.XXX	P000178363 / A000026511	-	22,027	22,027
	43.XXX	P000178364 / A000026511	-	17,801	17,801
	43.XXX	P000178365 / A000026511	-	21,067	21,067
	43.XXX	P000178938 / A000026511	-	23,353	23,353
	43.XXX	P000182403 / A000026511	-	14,361	14,361
	43.XXX	P000182405 / A000026511	-	20,802	20,802
	43.XXX	P000182406 / A000026511	-	21,965	21,965
	43.XXX	P000182408 / A000026511	-	26,984	26,984
	43.XXX	P000182409 / A000026511	-	22,619	22,619
<i>Pass-Through from Faraday Technology, Inc.</i>	43.XXX	SC 40-27430-440004-4	-	62,799	62,799
<i>Pass-Through from Fluxworks LLC</i>	43.XXX	80NSSC23PB433	-	30,823	30,823
<i>Pass-Through from Harris Corporation</i>	43.XXX	PO-0005094 RL 3	-	5,139	5,139
<i>Pass-Through from Intelligent Optical Systems, Inc.</i>	43.XXX	1916	-	38,889	38,889
	43.XXX	1920	-	34,189	34,189
<i>Pass-Through from INNATEVR, LLC</i>	43.XXX	LTVS-2024-TSU-015	-	12,093	12,093
<i>Pass-Through from Jacobs Technology, Inc.</i>	43.XXX	J2N30009TMS	-	449,960	449,960
	43.XXX	J2N30009TMS-002	-	9,436	9,436
	43.XXX	J2N30009TMS-004	-	36,813	36,813
<i>Pass-Through from Jet Propulsion Laboratory</i>	43.XXX	1649963	-	48,022	48,022
<i>Pass-Through from KBR Wyle Services, LLC</i>	43.XXX	80JSC021G0001	-	3,213	3,213
	43.XXX	9F008170087	-	31,372	31,372
<i>Pass-Through from Little Prairie Services LLC</i>	43.XXX	M2401073	-	12,935	12,935
<i>Pass-Through from Massachusetts Institute of Technology</i>	43.XXX	S5425 PO #610883	-	3,234	3,234
<i>Pass-Through from Nanohmics, Inc.</i>	43.XXX	80NSSC22CA029	5,000	71,588	76,588
<i>Pass-Through from National Institute of Aerospace</i>	43.XXX	GFP0000956	-	80,684	80,684
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	43.XXX	1521569	-	169,151	169,151
<i>Pass-Through from Omega Optics, Inc.</i>	43.XXX	UTAUS-FA00001174	-	2,726	2,726
<i>Pass-Through from Opto-Knowledge Systems, Inc.</i>	43.XXX	325-UTSA	-	62,886	62,886
<i>Pass-Through from Pancopia, Inc.</i>	43.XXX	19-0439	-	18,910	18,910
	43.XXX	22-0655-JACKSON	-	86,081	86,081
<i>Pass-Through from QuesTek Innovations</i>	43.XXX	20-0355	-	66,977	66,977
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>	43.XXX	2607438	-	55,233	55,233
<i>Pass-Through from Regents of the University of Colorado</i>	43.XXX	1562617	-	17,878	17,878
<i>Pass-Through from Sandia National Laboratories</i>	43.XXX	2214338	-	6,095	6,095
<i>Pass-Through from SimCraft LLC</i>	43.XXX	M2400149	-	43,003	43,003
<i>Pass-Through from Smart Material Solutions, Inc.</i>	43.XXX	UTAUS-FA00000955	-	84,937	84,937
<i>Pass-Through from Southwest Research Institute</i>	43.XXX	M99035VE2	-	116,670	116,670
	43.XXX	M99036VE2	-	145,181	145,181
	43.XXX	M99037VE2	-	65,624	65,624
	43.XXX	M99044VE2	-	125,841	125,841
	43.XXX	N99046KJ	-	901	901
	43.XXX	P99065JAR	-	50,877	50,877
	43.XXX	Q99024JA	-	(901)	(901)
	43.XXX	Q99084AH	-	15,797	15,797
	43.XXX	Q99085JA	-	26,540	26,540
	43.XXX	R64187KKS	-	3,501	3,501
	43.XXX	S99026EDB	-	37,434	37,434
<i>Pass-Through from Space Telescope Science Institute</i>	43.XXX	HST-AR-16321 003-A	-	42	42
	43.XXX	HST-AR-16609 001-A	-	35,267	35,267
	43.XXX	HST-AR-17025 001-A	-	2,599	2,599
	43.XXX	HST-AR-17056 001-A	-	17,041	17,041



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
	43.XXX	HST-GO-15637 005-A	\$ -	(620)	(620)
	43.XXX	HST-GO-15990 001-A	-	8,605	8,605
	43.XXX	HST-GO-16190 001-A	-	20,020	20,020
	43.XXX	HST-GO-16201 009-A	-	5,484	5,484
	43.XXX	HST-GO-16221 001-A	-	589	589
	43.XXX	HST-GO-16248 009-A	-	18,478	18,478
	43.XXX	HST-GO-16447 012-A	-	23,656	23,656
	43.XXX	HST-GO-16659 002-A	-	-	-
	43.XXX	HST-GO-17106 006-A	-	11,568	11,568
	43.XXX	HST-GO-17108 001-A	-	29,943	29,943
	43.XXX	HST-GO-17169 002-A	-	43,885	43,885
	43.XXX	JWST-ERS-01345 009-A	-	4,876	4,876
	43.XXX	JWST-ERS-01355 014-A	-	45,505	45,505
	43.XXX	JWST-GO-01584 010-A	-	6,662	6,662
	43.XXX	JWST-GO-01640 001-A	-	76,321	76,321
	43.XXX	JWST-GO-01666 002-A	-	20,281	20,281
	43.XXX	JWST-GO-01726 032-A	-	908	908
	43.XXX	JWST-GO-01791 021-A	-	16,331	16,331
	43.XXX	JWST-GO-01837 030-A	-	355	355
	43.XXX	JWST-GO-02025 005-A	-	1,517	1,517
	43.XXX	JWST-GO-02079 013-A	-	70,693	70,693
	43.XXX	JWST-GO-02209 002-A	-	7,192	7,192
	43.XXX	JWST-GO-02228 001-A	-	34,223	34,223
	43.XXX	JWST-GO-02304 002-A	-	(11,974)	(11,974)
	43.XXX	JWST-GO-02565 002-A	-	41,173	41,173
	43.XXX	JWST-GO-04427	-	24,915	24,915
<i>Pass-Through from Tietronix Software, Inc.</i>	43.XXX	TA20220715	-	(3,871)	(3,871)
<i>Pass-Through from TRAC Labs, Inc.</i>	43.XXX	TA20240214	-	48,822	48,822
	43.XXX	T0125 001-T093	-	1,976	1,976
<i>Pass-Through from University of Pittsburgh</i>	43.XXX	T0125 002-T105	-	56,463	56,463
	43.XXX	AWD00009031 (421040-1)	-	33,078	33,078
<i>Pass-Through from Unmanned Experts Inc</i>	43.XXX	SRA538	-	52,434	52,434
<i>Pass-Through from Wyle Laboratories</i>	43.XXX	NNJ15HK11B	-	194,372	194,372
Total - ALN 43.XXX			1,640,052	10,210,071	11,850,123
Science	43.001		2,864,141	18,169,290	21,033,431
<i>Pass-Through from Arizona State University</i>	43.001	A 00001340	-	23,200	23,200
<i>Pass-Through from Association of Universities for Research in Astronomy</i>	43.001	PO49898 STSCI-510384	-	(1)	(1)
<i>Pass-Through from Auburn University</i>	43.001	80NSSC21K1688	-	62,458	62,458
<i>Pass-Through from Bay Area Environmental Research Institute</i>	43.001	WHITTINGTON-80NSSC19	-	7,557	7,557
<i>Pass-Through from Board of Regents of the University of Wisconsin System</i>	43.001	0000001672	-	48,782	48,782
<i>Pass-Through from Boston University</i>	43.001	M2202053/4500004198	-	71,160	71,160
<i>Pass-Through from California Institute of Technology</i>	43.001	1699972	-	12,810	12,810
	43.001	1709320	-	12,059	12,059
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	43.001	RSA 1659352	-	(491)	(491)
	43.001	RSA 1682830	-	1,693	1,693
	43.001	RSA 1707400	-	14,046	14,046
	43.001	RSA 1707465	-	8,914	8,914
	43.001	RSA 1707473	-	4,955	4,955
	43.001	1565726	-	370,530	370,530
	43.001	1604489; PHASE E	-	2,292,862	2,292,862
	43.001	1616713	-	59,652	59,652
	43.001	1664313	-	2,222	2,222
	43.001	1673614	-	3,236	3,236
	43.001	1673616	-	416	416
	43.001	1678198	-	136	136
	43.001	1678201	-	5,999	5,999

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
	43.001	1678996	\$ -	\$ 241,225	\$ 241,225
	43.001	1684064	-	13,973	13,973
	43.001	1688734	-	3,181	3,181
	43.001	1690220	-	85,341	85,341
	43.001	1691462	-	13,137	13,137
	43.001	1691519	-	1,779	1,779
	43.001	1699528	-	13,750	13,750
	43.001	1699561	-	18,494	18,494
	43.001	1699699	-	3,124	3,124
	43.001	1702247	-	22,036	22,036
	43.001	1704630	-	30,237	30,237
	43.001	1705483	-	2,500	2,500
	43.001	1706120	-	26,586	26,586
	43.001	1707520	-	9,461	9,461
	43.001	1711184	-	26,729	26,729
<i>Pass-Through from Colorado State University</i>	43.001	G-70108-01	-	50,512	50,512
<i>Pass-Through from Columbia University</i>	43.001	2 (GG018246-01)	-	74,690	74,690
<i>Pass-Through from Cornell University</i>	43.001	142075-21983	-	3,573	3,573
	43.001	91579-20459	-	89,932	89,932
<i>Pass-Through from Drexel University</i>	43.001	80NSSC23K0089	-	30,738	30,738
<i>Pass-Through from Emory University</i>	43.001	80NSSC21K0507	-	18,352	18,352
<i>Pass-Through from Georgetown University</i>	43.001		-	-	-
		AWD7773186-GR205833	-	74,770	74,770
<i>Pass-Through from Jacobs Technology, Inc.</i>	43.001	STO-000302	-	9,581	9,581
	43.001	STO-000303	-	101,293	101,293
	43.001	STO-000304	-	177,960	177,960
	43.001	STO-000305	-	155,533	155,533
	43.001	STO-000306	-	151,729	151,729
	43.001	STO-000313	-	114,001	114,001
	43.001	STO-000314	-	206,474	206,474
	43.001	STO-000355	-	44,843	44,843
<i>Pass-Through from Jet Propulsion Laboratory</i>	43.001	TO-000351	-	147,196	147,196
	43.001	1677619	-	74,325	74,325
	43.001	1683609	-	62,274	62,274
	43.001	1684895	-	343	343
	43.001	1690916	-	4,276	4,276
	43.001	1691733	-	13,579	13,579
<i>Pass-Through from Johns Hopkins University</i>	43.001	2004692435	-	27,187	27,187
	43.001	80NSSC24K0138	-	5,878	5,878
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>	43.001	185992	-	26,548	26,548
<i>Pass-Through from Leland Stanford Junior University</i>	43.001	62519710-142144	-	1,879	1,879
<i>Pass-Through from Louisiana State University</i>	43.001	PO-0000224667	-	51,258	51,258
	43.001	PO-0000227504	-	9,443	9,443
<i>Pass-Through from Massachusetts Institute of Technology</i>	43.001	S6160 PO 972473	-	49,283	49,283
<i>Pass-Through from Montana State University</i>	43.001	G232-22-W8983	-	170,022	170,022
<i>Pass-Through from Morgan State University</i>	43.001	1234	-	502	502
<i>Pass-Through from Nanohmics, Inc.</i>	43.001	A2022-0098	-	2,228	2,228
	43.001	A2023-0079	-	31,306	31,306
<i>Pass-Through from New Jersey Institute of Technology</i>	43.001	271420	-	16,379	16,379
	43.001	80NSSC23K0100	-	5,529	5,529
<i>Pass-Through from New York University</i>	43.001	F1533-02	-	22,230	22,230
<i>Pass-Through from Non - Disclosed Sponsor</i>	43.001	1704630	-	21,576	21,576
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	43.001	1615575	-	14,390	14,390
	43.001	1687714	-	2,830	2,830
	43.001	1687956	-	10,502	10,502
	43.001	1688163	-	37,425	37,425
	43.001	1688613	-	45,836	45,836
	43.001	1710490	-	20,098	20,098
<i>Pass-Through from Penn State University</i>	43.001	S002157-NASA	-	59,280	59,280
<i>Pass-Through from Planetary Science Institute</i>	43.001	1724-TTU	-	15,526	15,526

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from Purdue University</i>	43.001	12000420-036	\$ -	\$ 86,610	\$ 86,610
<i>Pass-Through from Rochester Institute of Technology</i>	43.001	32776-01	-	58,474	58,474
<i>Pass-Through from San Jose State University Research Foundation</i>	43.001	21-1505-6380-TAMU	-	44,494	44,494
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>	43.001	AR2-23003X	-	2,324	2,324
	43.001	GO0-21072X	-	10,369	10,369
	43.001	GO1-22024X	-	14,770	14,770
	43.001	GO2-23044B	-	60	60
	43.001	GO2-23100X	-	56,764	56,764
	43.001	GO3-24033A	-	27,069	27,069
	43.001	GO3-24089X	-	80,498	80,498
	43.001	TM3-24005X	-	37,937	37,937
<i>Pass-Through from Southwest Research Institute</i>	43.001	M99007CAC	-	51,587	51,587
	43.001	N99072BB	-	56,403	56,403
	43.001	P99067BB	-	14,945	14,945
	43.001	P99068BB	-	(1,062)	(1,062)
	43.001	Q99023RI; 80NSSC21K1130	-	97,980	97,980
	43.001	Q99046JA	-	53,776	53,776
	43.001	Q99070JA	-	57,478	57,478
	43.001	R99031SIS	-	14	14
	43.001	R99080JA	-	50,908	50,908
<i>Pass-Through from Space Telescope Science Institute</i>	43.001	07B99076BT-S99008JA	-	22,699	22,699
	43.001	HST-AR-16612 002-A	-	(2,254)	(2,254)
	43.001	HST-AR-16623 005-A	-	22,105	22,105
	43.001	HST-AR-17028 002-A	-	4,108	4,108
	43.001	HST-AR-17043 003-A	-	4,108	4,108
	43.001	HST-AR-17571 001-A	-	28,481	28,481
	43.001	HST-GO-15126 007-A	-	(107)	(107)
	43.001	HST-GO-15811 001-A	-	(1,726)	(1,726)
	43.001	HST-GO-15839 002-A	-	105	105
	43.001	HST-GO-15840 035-A	-	(28,062)	(28,062)
	43.001	PO# 3001198518	-	(46,229)	(46,229)
	43.001	HST-GO-15845 007-A	-	25,988	25,988
	43.001	HST-GO-15966 013-A	-	1,033	1,033
	43.001	HST-GO-15967 004-A	-	26,872	26,872
	43.001	HST-GO-16245 002-A	-	(98,372)	(98,372)
	43.001	HST-GO-16271 002-A	-	19,357	19,357
	43.001	HST-GO-16304 001-A	-	2,747	2,747
	43.001	HST-GO-16464 001-A	-	71,783	71,783
	43.001	HST-GO-16643 003-A	-	10,834	10,834
	43.001	HST-GO-16643 004-A	-	4,108	4,108
	43.001	HST-GO-16686 007-A	-	12,436	12,436
	43.001	HST-GO-16721 001-A	-	15,977	15,977
	43.001	HST-GO-16767 004-A	-	62,069	62,069
	43.001	HST-GO-17102 001-A	-	854	854
	43.001	HST-GO-17106 005-A	-	6,084	6,084
	43.001	HST-GO-17109 007-A	-	1,019	1,019
	43.001	HST-GO-17125 005-A	-	129,049	129,049
	43.001	HST-GO-17148 004-A	-	60,941	60,941
	43.001	HST-GO-17153 017-A	-	23,629	23,629
	43.001	HST-GO-17168 001-A	-	15,907	15,907
	43.001	HST-GO-17272 002-A	-	23,560	23,560
	43.001	HST-GO-17281 001-A	-	9,745	9,745
	43.001	HST-GO-17466 005-A	-	141,951	141,951
	43.001	HST-HF2-51505 001-A	-	115,939	115,939
	43.001	HST-HF2-51511 001-A	-	8,669	8,669
	43.001	HST-HF2-51561 001-A	-	12,556	12,556
	43.001	JWST-AR-01977 004-A	-	127,186	127,186
	43.001	JWST-AR-02509 002-A	-	72,739	72,739
	43.001	JWST-AR-02687 001-A	-	997	997
	43.001	JWST-AR-03245 004-A	-	22,729	22,729
	43.001	JWST-ERS-01345 001-A	-	2,477	2,477
	43.001	JWST-GO-01558 003-A	-	9,784	9,784
	43.001	JWST-GO-01586 002-A	-	133,842	133,842
	43.001	JWST-GO-01670 007-A	-	10,911	10,911
	43.001	JWST-GO-01701 019-A	-	168,390	168,390
	43.001	JWST-GO-01727 018-A	-	7,395	7,395
	43.001	JWST-GO-01742 004-A	-	2,764	2,764
	43.001	JWST-GO-01758 001-A	-	11,288	11,288
	43.001	JWST-GO-01837 046-A	-	11,814	11,814
	43.001	JWST-GO-01846 004-A	-	11,814	11,814

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
	43.001	JWST-GO-01869 017-A	\$ -	\$ 52,877	\$ 52,877
	43.001	JWST-GO-01871 001-A	-	179,096	179,096
	43.001	JWST-GO-01874 007-A	-	11,301	11,301
	43.001	JWST-GO-01895 017-A	-	14,436	14,436
	43.001	JWST-GO-02044 008-A	-	24,344	24,344
	43.001	JWST-GO-02064 002-A	-	60,914	60,914
	43.001	JWST-GO-02079 001-A	-	121,643	121,643
	43.001	JWST-GO-02079 027-A	-	57,552	57,552
	43.001	JWST-GO-02124 009-A	-	12,401	12,401
	43.001	JWST-GO-02234 002-A	-	22,410	22,410
	43.001	JWST-GO-02243 004-A	-	10,951	10,951
	43.001	JWST-GO-02311 002-A	-	81,835	81,835
	43.001	JWST-GO-02327 010-A	-	1,138	1,138
	43.001	JWST-GO-02426 001-A	-	98,388	98,388
	43.001	JWST-GO-02507 004-A	-	15,265	15,265
	43.001	JWST-GO-02571 004-A	-	12,328	12,328
	43.001	JWST-GO-02640 004-A	-	86,657	86,657
	43.001	JWST-GO-03153 007A	-	9,713	9,713
	43.001	JWST-GO-03224 001-A	-	78,366	78,366
	43.001	JWST-GO-03290 010-A	-	510	510
	43.001	JWST-GO-03383 006-A	-	16,757	16,757
	43.001	JWST-GO-03703 002-A	-	4,725	4,725
	43.001	JWST-GO-03788 005-A	-	4,108	4,108
	43.001	JWST-GO-04403 005-A	-	853	853
	43.001	NAS5-26555	-	14,098	14,098
	43.001	STSCI 52541	-	58,451	58,451
<i>Pass-Through from Stanford University</i>	43.001	62456352-171700	-	45,725	45,725
	43.001	62870771-228831	-	37,445	37,445
<i>Pass-Through from Universities Space Research Association</i>	43.001	02315-02	-	35,507	35,507
	43.001	02330-04	-	33,922	33,922
<i>Pass-Through from University of Alaska - Fairbanks</i>	43.001	80NSSC19K0844	-	14,747	14,747
<i>Pass-Through from University of California - Berkeley</i>	43.001	NNG12FA45C	-	206,095	206,095
<i>Pass-Through from University of California - Davis</i>	43.001	A21-2121-S003 (80NSSC21K0617); PO #86405	-	32,251	32,251
<i>Pass-Through from University of California - Los Angeles</i>	43.001	09950000136939	-	30,201	30,201
	43.001	2090 G YA368	-	54,658	54,658
	43.001	80NSSC22K1638	-	28,541	28,541
	43.001	80NSSC23K0403	-	35,206	35,206
	43.001	80NSSC23K0413	-	10,884	10,884
<i>Pass-Through from University of California - San Diego</i>	43.001	80NSSC22K1725	-	129,211	129,211
<i>Pass-Through from University of Central Florida</i>	43.001	GR104029	-	17,091	17,091
<i>Pass-Through from University of Colorado - Boulder</i>	43.001	80NSSC21K0518	-	52,538	52,538
	43.001	80NSSC21K1682	-	137,952	137,952
	43.001	80NSSC21K1921	-	117,745	117,745
<i>Pass-Through from University of Florida</i>	43.001	00003369	-	235,210	235,210
	43.001	00004092	-	102,988	102,988
<i>Pass-Through from University of Georgia</i>	43.001	00002506	-	6,889	6,889
	43.001	00002507	-	50,054	50,054
<i>Pass-Through from University of Hawaii</i>	43.001	SCI-14507 - CURRIE X	-	27,350	27,350
<i>Pass-Through from University of Iowa</i>	43.001	80NSSC20K1324	-	32,064	32,064
<i>Pass-Through from University of Maryland</i>	43.001	110579-Z6430201	-	18,289	18,289
<i>Pass-Through from University of Maryland - Baltimore County</i>	43.001	NASA0018-01	-	162,651	162,651
	43.001	80NSSC21K1679	-	13,813	13,813
<i>Pass-Through from University of Maryland - College Park</i>	43.001	116925-Z6466201	-	107,875	107,875
<i>Pass-Through from University of Maryland Center for Environmental Science</i>	43.001		-	-	-
		SA075273190 PO114089	-	29,213	29,213
<i>Pass-Through from University of Oklahoma</i>	43.001	2023-39	-	39,215	39,215
<i>Pass-Through from University of Pittsburgh</i>	43.001	AWD00007363- 1/1694329	-	23,543	23,543
<i>Pass-Through from University of South Florida</i>	43.001	2500-1798-00-A; #80NSSC20K1004	-	79,030	79,030
	43.001	2500-1879-00-B / P000029453	-	21,591	21,591
<i>Pass-Through from University of Southern California</i>	43.001	SCON-00003916	-	63,101	63,101

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from University of Washington</i>	43.001	UWSC12176; BPO 51091	\$ -	\$ 48,383	\$ 48,383
	43.001	80NSSC22K0918	-	(19,211)	(19,211)
<i>Pass-Through from University Corporation for Atmospheric Research</i>	43.001	AWD002405	-	107,631	107,631
<i>Pass-Through from Vanderbilt University</i>	43.001	OSA00000332 / P24043851	-	3,943	3,943
	43.001	OSA00000338	-	3,689	3,689
<i>Pass-Through from Washington University</i>	43.001	WU-22-0464	-	5,525	5,525
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>	43.001	T73005	-	1,366,388	1,366,388
<i>Pass-Through from Wyle Laboratories</i>	43.001	T73031	-	71,578	71,578
Total - ALN 43.001			2,864,141	30,699,462	33,563,603
<b>Aeronautics</b>	43.002		804,558	908,680	1,713,238
<i>Pass-Through from ATSP Innovations, Inc.</i>	43.002	M1903090	-	(40)	(40)
<i>Pass-Through from Carnegie Mellon University</i>	43.002	1110234-424023	-	51,827	51,827
<i>Pass-Through from George Washington University</i>	43.002	21-S05	-	391,453	391,453
<i>Pass-Through from University of California - San Diego</i>	43.002	KR 704732	-	169,298	169,298
<i>Pass-Through from University of Notre Dame</i>	43.002	204780UTEP	-	113,968	113,968
<i>Pass-Through from William Marsh Rice University</i>	43.002	80NSSC23M0219	-	41,618	41,618
Total - ALN 43.002			804,558	1,676,804	2,481,362
<b>Exploration</b>	43.003		46,670	1,886,010	1,932,680
<i>Pass-Through from Alcyone Therapeutics, Inc.</i>	43.003	80NSSC22K0023	-	79,463	79,463
<i>Pass-Through from Baylor College of Medicine</i>	43.003	NNX16AO69A	-	101,660	101,660
	43.003	NNX16AO69A	-	136,121	136,121
	43.003	PO 700001703 / DIV0001	-	11,588	11,588
<i>Pass-Through from Georgetown University</i>	43.003	GR410927 1	-	18,386	18,386
	43.003	GR410945 3	-	19,959	19,959
	43.003	410929-GR410924- UTSMC	-	3,039	3,039
	43.003	410930	-	2,815	2,815
<i>Pass-Through from National Space Grant Foundation</i>	43.003	M2M-XHAB 2023-06	-	6,591	6,591
<i>Pass-Through from Translational Genomics Research Institute</i>	43.003	NNX16AO69A	-	161,763	161,763
Total - ALN 43.003			46,670	2,427,395	2,474,065
<b>Space Operations</b>	43.007		6,645	551,212	557,857
<i>Pass-Through from Electric Power Research Institute</i>	43.007	10015772	-	33,293	33,293
<i>Pass-Through from Georgetown University</i>	43.007	425256-GR425111- UTSW	-	240,313	240,313
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>	43.007	T73063	-	54,169	54,169
Total - ALN 43.007			6,645	878,987	885,632
<b>Office of Stem Engagement (OSTEM)</b>	43.008		858,095	3,618,255	4,476,350
<i>Pass-Through from National Institute of Aerospace</i>	43.008	C16-2B00-TAMU / 201074-TAMU	-	(1)	(1)
<i>Pass-Through from Twin Cities Public Television Incorporated</i>	43.008	21767	-	229	229
Total - ALN 43.008			858,095	3,618,483	4,476,578
<b>Mission Support</b>	43.009		-	4,064	4,064
<i>Pass-Through from Oklahoma State University</i>	43.009	1-510773-TAMU	-	27,505	27,505
Total - ALN 43.009			-	31,569	31,569

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
Space Technology	43.012		\$ 631,082	\$ 2,802,301	\$ 3,433,383
<i>Pass-Through from Carnegie Mellon University</i>	43.012	1110262-478808	-	70,075	70,075
<i>Pass-Through from IMEC USA Nanoelectronics Design Center, Inc.</i>	43.012	IMEC CRM OPP-00011988	-	19,799	19,799
<i>Pass-Through from Positron Dynamics, Inc.</i>	43.012	23-0032-DUNCAN	-	(247)	(247)
<i>Pass-Through from Purdue University</i>	43.012	12000295-029	-	159,860	159,860
<i>Pass-Through from University of California - Davis</i>	43.012	A19-2477-S005	-	92,454	92,454
Total - ALN 43.012			631,082	3,144,242	3,775,324
Total - National Aeronautics and Space Administration			6,851,243	52,687,013	59,538,256
<b>National Foundation on the Arts and the Humanities</b>					
Promotion of the Arts Grants to Organizations and Individuals	45.024		60,247	103,529	163,776
American Latino Museum Internship and Fellowship Initiative	45.031		-	65,166	65,166
Promotion of the Humanities Federal/State Partnership	45.129	SRA644	-	14,405	14,405
<i>Pass-Through from Humanities Texas</i>	45.129	2022-6696	-	1,576	1,576
	45.129	2022-6697	-	102	102
Total - ALN 45.129			-	16,083	16,083
Promotion of the Humanities Challenge Grants	45.130		-	128,599	128,599
Promotion of the Humanities Division of Preservation and Access	45.149		91,206	288,885	380,091
<i>Pass-Through from Indiana University - Bloomington</i>	45.149	10020	-	19,557	19,557
<i>Pass-Through from Wake Forest University</i>	45.149	23-005	-	16,732	16,732
Total - ALN 45.149			91,206	325,174	416,380
Promotion of the Humanities Fellowships and Stipends	45.160		-	160,394	160,394
Promotion of the Humanities Research	45.161		26,673	124,912	151,585
<i>Pass-Through from Henry E. Huntington Library and Art Gallery</i>	45.161	23-0313-SWINGEN	-	48,910	48,910
Total - ALN 45.161			26,673	173,822	200,495
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	242,440	242,440
<i>Pass-Through from The Teagle Foundation</i>	45.162	2005509	-	38,156	38,156
Total - ALN 45.162			-	280,596	280,596
Promotion of the Humanities Professional Development Grants to States	45.163		6,775	60,514	67,289
National Leadership Grants	45.310		-	(4,058)	(4,058)
<i>Pass-Through from Temple University</i>	45.312	271791-TAMU	-	317,971	317,971
	45.312		-	13,932	13,932
	45.312		-	200	200
Total - ALN 45.312			-	332,103	332,103
Laura Bush 21st Century Librarian Program	45.313		-	588,168	588,168
<i>Pass-Through from University of Tennessee - Knoxville</i>	45.313	A22-0762-S001	-	542	542
<i>Pass-Through from Virginia Polytechnic Institute</i>	45.313	545367-19C28	-	36,815	36,815
Total - ALN 45.313			-	625,525	625,525
Total - National Foundation on the Arts and the Humanities			184,901	2,267,447	2,452,348
<b>National Science Foundation</b>					
National Science Foundation	47.XXX	CMMI-2414708	-	22,751	22,751
	47.XXX	IIS-2313929	-	16,217	16,217
	47.XXX	IIS-2413233	-	4,869	4,869
	47.XXX	M2203020	-	363,212	363,212
	47.XXX	M2304428	-	147,380	147,380
	47.XXX	M2401092	-	136,846	136,846
	47.XXX	PHY-2238274	-	244,218	244,218
	47.XXX	TI-2242244	-	3,521	3,521
	47.XXX	2231019	-	304,030	304,030
	47.XXX	2242005	-	273,507	273,507
	47.XXX	2242627	-	175,476	175,476
	47.XXX	2244758	-	186,728	186,728
	47.XXX	2244887	-	12,258	12,258
	47.XXX	2309846	-	26,027	26,027
	47.XXX	2422576	-	36,500	36,500

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
	47.XXX	49100423C0039	\$ -	\$ 74,998	\$ 74,998
	47.XXX	491004230035	-	75,000	75,000
<i>Pass-Through from American Educational Research Association</i>	47.XXX	M2301995	-	10,069	10,069
<i>Pass-Through from Battelle Memorial Institute</i>	47.XXX	0000868856	-	135,000	135,000
<i>Pass-Through from CathBuddy, Inc.</i>	47.XXX	M2301610	-	50,182	50,182
<i>Pass-Through from CereVu Medical, Inc.</i>	47.XXX	M2400217	-	41,518	41,518
<i>Pass-Through from New York University</i>	47.XXX	F2214-03	-	31,491	31,491
<i>Pass-Through from Northeastern University</i>	47.XXX	512234-78051	-	9,500	9,500
<i>Pass-Through from Northwestern University</i>	47.XXX	60059835 UTA	-	4,528	4,528
<i>Pass-Through from Peraton Labs Inc</i>	47.XXX	PO-0038783	-	(24,724)	(24,724)
<i>Pass-Through from RE3D, Inc.</i>	47.XXX	UTAUS-FA00001969	-	30,335	30,335
<i>Pass-Through from University of California - San Diego</i>	47.XXX	KR 704266	-	24,112	24,112
<i>Pass-Through from University of Colorado - Boulder</i>	47.XXX	1563533	-	174,638	174,638
<i>Pass-Through from University of Delaware</i>	47.XXX	M2301926/UDR0000311	-	165,339	165,339
<i>Pass-Through from University of Washington</i>	47.XXX	BP037900: 75-0367	-	1,701	1,701
Total - ALN 47.XXX			-	2,757,227	2,757,227
Engineering	47.041		6,660,270	53,783,370	60,443,640
<i>Pass-Through from American Society for Engineering Education</i>	47.041	2127509	-	132,017	132,017
	47.041	769-2074	-	72,250	72,250
	47.041	769-2087	-	118,322	118,322
<i>Pass-Through from American University</i>	47.041	31663-A220027-S15	-	35,178	35,178
<i>Pass-Through from Arizona State University</i>	47.041	A 00001336	-	59,400	59,400
	47.041	A 00001393	-	70,458	70,458
<i>Pass-Through from AMBOTS, Inc.</i>	47.041	UTAUS-FA00000424; AWARD #2112009	-	(188)	(188)
<i>Pass-Through from Battelle Energy Alliance, LLC</i>	47.041	207631	-	-	-
<i>Pass-Through from Boise State University</i>	47.041	9314-PO137927	-	15,127	15,127
<i>Pass-Through from Carnegie Mellon University</i>	47.041	1123006-479714	-	50,591	50,591
<i>Pass-Through from City University of New York</i>	47.041	CM00010650-00	-	31,192	31,192
<i>Pass-Through from Dimien, Inc.</i>	47.041	M2202276	-	74,751	74,751
<i>Pass-Through from Florida International University</i>	47.041	80001033-01UG	-	35,078	35,078
<i>Pass-Through from Georgia Institute of Technology</i>	47.041	AWD-002807-G1	-	74,354	74,354
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>	47.041				
		N000461380	-	38,724	38,724
<i>Pass-Through from Integrated Micro Sensors, Inc.</i>	47.041	1026825	-	(5,241)	(5,241)
<i>Pass-Through from Iowa State University</i>	47.041	025172A	-	72,491	72,491
<i>Pass-Through from JuneBrain Inc.</i>	47.041	M2201871	-	42,687	42,687
<i>Pass-Through from Kansas State University</i>	47.041	A20-0228-S002	-	43,549	43,549
	47.041	A21-0189-S001	-	18,504	18,504
<i>Pass-Through from Lincoln University</i>	47.041	2019-8253-TAMU	-	276	276
<i>Pass-Through from Michigan State University</i>	47.041	RC114140UNT	-	8,967	8,967
	47.041	RC115332UT	-	17,626	17,626
<i>Pass-Through from New York University</i>	47.041	F2221-01	-	142,231	142,231
<i>Pass-Through from Northeastern University</i>	47.041	502983-78050	-	1,524	1,524
<i>Pass-Through from Purdue University</i>	47.041	10001437-046	-	7,840	7,840
	47.041	10001437-046	-		
		RENEWAL: LOA RESASCO	-	75,887	75,887
	47.041	10001437-046	-		
		RENEWAL: LOA SE JA	-	85,254	85,254
	47.041	10001437-046 8 (SUPPLEMENT)	-	58,045	58,045
	47.041	10001437-046- MIGRATED	-	68,055	68,055
	47.041	10001437-046- RENEWAL	-	37,994	37,994
	47.041	10001437-046- RENEWAL LOA STADTHERR	-	11,064	11,064
	47.041	10001437-046- RENEWAL: LOA BRENNECKE	-	210,184	210,184
	47.041	10001964-150	-	29,891	29,891
	47.041	10001964-152	-	476,716	476,716
<i>Pass-Through from Research Foundation of Suny</i>	47.041	1920468	-	(205)	(205)
	47.041	98421-TTU	-	81,509	81,509
<i>Pass-Through from Rhaeos Inc.</i>	47.041	M2203544	-	42,047	42,047
<i>Pass-Through from Sequitur Health Corp.</i>	47.041	M2301002	-	72,753	72,753
<i>Pass-Through from Southern Methodist University</i>	47.041	G002220-7500	-	1,178	1,178

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from Stabilix Biosciences Inc</i>	47.041	M2202599	\$ -	\$ 4,999	\$ 4,999
<i>Pass-Through from Stanford University</i>	47.041	2026498	-	20,936	20,936
<i>Pass-Through from University of Alabama</i>	47.041	1918534	-	(598)	(598)
<i>Pass-Through from University of Alaska - Fairbanks</i>	47.041	UA 21-0096	-	7,285	7,285
<i>Pass-Through from University of California - Riverside</i>	47.041	S-001467	-	200,060	200,060
	47.041	S-001599	-	(139)	(139)
<i>Pass-Through from University of California - San Diego</i>	47.041	CBET-2223566	-	14,501	14,501
<i>Pass-Through from University of Colorado - Boulder</i>	47.041	1556901 LOA	-	-	-
		STANZIONE	-	4,492	4,492
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	47.041	114656-19702	-	26,725	26,725
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>	47.041	FY2021-035	-	196,074	196,074
<i>Pass-Through from University of Kansas Medical Center</i>	47.041	212961700	-	220,036	220,036
<i>Pass-Through from University of Kentucky</i>	47.041	3200005132-23-182 (PO	-	-	-
		7800006817)	-	11,626	11,626
	47.041	3200005132-23-183	-	19,659	19,659
<i>Pass-Through from University of Massachusetts - Lowell</i>	47.041	1916715	-	113,301	113,301
<i>Pass-Through from University of Minnesota</i>	47.041	A008985706	-	160,463	160,463
	47.041	A010096301	-	101,182	101,182
	47.041	2018658	-	110,356	110,356
<i>Pass-Through from University of Nebraska</i>	47.041	25-1122-0015-002	-	(4,502)	(4,502)
<i>Pass-Through from University of Nevada - Reno</i>	47.041	UNR-24-152	-	19,008	19,008
	47.041	1923033	-	2,338	2,338
	47.041	1937949	-	27,809	27,809
	47.041	1949962	-	114,138	114,138
<i>Pass-Through from University of South Alabama</i>	47.041	17-0073-01	-	131	131
<i>Pass-Through from University of South Florida</i>	47.041	1253-1142-00-A	-	5,989	5,989
<i>Pass-Through from University of Southern Mississippi</i>	47.041	8006686-01 01 UTA	-	4,088	4,088
	47.041	8007178-01 01 UTA	-	19,375	19,375
<i>Pass-Through from University of Tennessee</i>	47.041	A23-0391-S001	-	92,076	92,076
<i>Pass-Through from University of Virginia</i>	47.041	GA11544	-	153,854	153,854
<i>Pass-Through from University of Washington</i>	47.041	UWSC12194; BPO	-	-	-
		51277	-	111,100	111,100
	47.041	UWSC14213; BPO70079; PO-	-	-	-
		0100089326	-	82,037	82,037
<i>Pass-Through from University of Wisconsin - Madison</i>	47.041	0000003125	-	54,978	54,978
	47.041	0000003126	-	40,746	40,746
<i>Pass-Through from Utah State University</i>	47.041	203085-730	13,042	839,225	852,267
<i>Pass-Through from UCHU Biosensors, Inc.</i>	47.041	M2303125	-	75,247	75,247
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	47.041	481050-19094	-	55,175	55,175
<i>Pass-Through from Virginia Tech University</i>	47.041	2053851	10,341	61,628	71,969
<i>Pass-Through from West Virginia University Research</i>	47.041	FEDERAL 1916894	-	37,873	37,873
<i>Pass-Through from William Marsh Rice University</i>	47.041	R3F80B	-	242,318	242,318
	47.041	R3F80D	-	42,213	42,213
	47.041	R3K022	-	110,456	110,456
	47.041	X03158946	-	2,764	2,764
	47.041	2025130	-	3,694	3,694
<i>Pass-Through from Kansas State University</i>	47.041	2032751	-	(1,378)	(1,378)
Total - ALN 47.041			6,683,653	59,594,788	66,278,441
Mathematical and Physical Sciences	47.049		2,506,121	49,416,188	51,922,309
<i>Pass-Through from Barnard College</i>	47.049	UH-2154819	-	42,142	42,142
<i>Pass-Through from Baylor University</i>	47.049	102536-01	-	-	-
		(ORD0030522)	-	15,156	15,156
<i>Pass-Through from Columbia University</i>	47.049	34 (GG016228); PO#	-	-	-
		SAPO G G14502	-	320,703	320,703
<i>Pass-Through from Cornell University</i>	47.049	79433-20669	-	298,782	298,782
<i>Pass-Through from Drexel University</i>	47.049	920202	-	23,777	23,777
<i>Pass-Through from Georgia Institute of Technology</i>	47.049	AWD-004037-G1 PO-	-	-	-
		5321634	-	(2,161)	(2,161)
<i>Pass-Through from Indiana University</i>	47.049	9394-TAM / PO0542259	-	221,751	221,751
<i>Pass-Through from Indiana University - Bloomington</i>	47.049	9396-UTA; PO0535752	-	86,189	86,189
<i>Pass-Through from Johns Hopkins University</i>	47.049	2003795009	-	(444)	(444)
<i>Pass-Through from Lynntech, Inc.</i>	47.049	ARM-050 II	-	121,502	121,502
<i>Pass-Through from Northeastern University</i>	47.049	2245957	-	21,694	21,694
<i>Pass-Through from Notre Dame University - Erasmus Institute</i>	47.049	PHY-2309272	-	1,800	1,800



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
Pass-Through from Occidental College	47.049	OXY-CURM0088	\$ -	(86)	(86)
Pass-Through from Oregon State University	47.049	S2270B-L	-	(6,686)	(6,686)
	47.049	20240604	-	21,030	21,030
Pass-Through from Princeton University	47.049	0000494	-	1,188,533	1,188,533
	47.049	0000741	-	74,781	74,781
Pass-Through from Regents of the University of Minnesota	47.049	A008332801	-	84,781	84,781
Pass-Through from Research Foundation for the State University of New York	47.049	93443/1172884/2 M&O	-	49,456	49,456
	47.049	93443/1172884/2 S & C	103,490	1,246,133	1,349,623
Pass-Through from Research Foundation of Stony Brook	47.049	93443 / 1172884 / 2 M & O	-	12,870	12,870
Pass-Through from Southern Methodist University	47.049	G002082-7500	-	20,969	20,969
Pass-Through from Southwest Research Institute	47.049	N99042VE2	-	57,265	57,265
	47.049	R99081JA	-	31,787	31,787
Pass-Through from The Ohio State University	47.049	SPC-1000005067 / GR124045	-	49,693	49,693
Pass-Through from The Trustees of Columbia University	47.049	35 (GG016228-35)	-	197,569	197,569
Pass-Through from University of California - Berkeley	47.049	00010435; PO# BB01420328	-	44,736	44,736
Pass-Through from University of California - Los Angeles	47.049	0980 G YA652	-	128,838	128,838
Pass-Through from University of Central Florida	47.049	2004546	-	45,503	45,503
Pass-Through from University of Connecticut	47.049	163089813 / 183769016	-	37,571	37,571
Pass-Through from University of Illinois - Champaign - Urbana	47.049	116319-19899	-	87,248	87,248
Pass-Through from University of Michigan	47.049	K00019009/PO#3007417046	-	2,838	2,838
	47.049	2107902	-	50,298	50,298
Pass-Through from University of Oregon	47.049	2016V0E	-	55,299	55,299
Pass-Through from University of Pennsylvania	47.049	PO4556184	-	(6,099)	(6,099)
Pass-Through from University of Rochester	47.049	00000133 / UR FAO	-	21,829	21,829
Pass-Through from University of Tennessee	47.049	A22-0253-S004	-	182,868	182,868
	47.049	CHE-2204126	-	84,525	84,525
Pass-Through from University of Wisconsin System	47.049	000002395	-	60,447	60,447
Pass-Through from Wayne State University	47.049	WSU22192	-	15,692	15,692
Pass-Through from William Marsh Rice University	47.049	PO X03022359	-	39,677	39,677
	47.049	R01GM144959	-	117,684	117,684
	47.049	R3J893	-	47,084	47,084
	47.049		-	(16,372)	(16,372)
Total - ALN 47.049			2,609,611	54,594,840	57,204,451
Geosciences	47.050		1,595,966	23,871,817	25,467,783
Pass-Through from Arizona State University	47.050	A 00001398	-	20,045	20,045
Pass-Through from Auburn University	47.050	2403830	-	18,027	18,027
Pass-Through from Baylor University	47.050	1001684-01/ PO# ORD0167765	-	5,750	5,750
Pass-Through from City University of New York	47.050	CM00007543-00	-	7,746	7,746
Pass-Through from College of Charleston	47.050	521416 - TT	-	13,449	13,449
Pass-Through from Columbia University	47.050	M2302707/81D (GG009393-04)	-	7,122	7,122
	47.050	S133 (GG009393-04)	-	23,278	23,278
	47.050	10G (GG009393-04)	-	25,530	25,530
	47.050	10I (GG09393-04); OCE-1450528	-	(10)	(10)
	47.050	10K (GG09393-04)	-	3,591	3,591
	47.050	10L (GG009393-04)	-	1,932	1,932
	47.050	10M (GG009393-04)	-	2,284	2,284
	47.050	10N (GG009393-04)	-	26,594	26,594
	47.050	10O (GG009393-04)	-	2,653	2,653
	47.050	26I (GG009393-04)	-	44,969	44,969
	47.050	26J (GG009393-04)	-	(252)	(252)
	47.050	26K (GG009393-04)	-	4,953	4,953

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
	47.050	26L (GG009393-04)	\$ -	3,834	3,834
	47.050	26O (GG009393-04)	-	20,892	20,892
	47.050	26P (GG009393-04)	-	349	349
	47.050	26Q (GG009393-04)	-	17,928	17,928
	47.050	26R (GG009393-04)	-	910	910
	47.050	26S (GG009393-04)	-	10,975	10,975
	47.050	83B (GG009393-04)	-	28,879	28,879
	47.050	83D (GG009393-04)	-	13,743	13,743
	47.050	83G (GG009393-04)	-	61,440	61,440
<i>Pass-Through from Duke University</i>	47.050	333-2448	-	(1,934)	(1,934)
<i>Pass-Through from Earthscope Consortium Inc.</i>	47.050	SU-19-1001-10-UTEP	-	308,760	308,760
<i>Pass-Through from Florida Gulf Coast University Board of Trustees</i>	47.050	17056-NSF-UTXA-01; PO 21007292	-	127,138	127,138
<i>Pass-Through from Georgia Institute of Technology</i>	47.050	AWD-002863-G13	-	34,961	34,961
<i>Pass-Through from Incorporated Research Institutions for Seismology</i>	47.050	SU-19-1001-10-UTEP	-	77,424	77,424
<i>Pass-Through from Iowa State University</i>	47.050	021810A	-	31,959	31,959
<i>Pass-Through from Syracuse University</i>	47.050	32882-06343-S01	-	71,038	71,038
<i>Pass-Through from University of Arizona</i>	47.050	656723	-	14,381	14,381
<i>Pass-Through from University of California - Riverside</i>	47.050	S-001674	-	16,081	16,081
<i>Pass-Through from University of California - Santa Cruz</i>	47.050	A180296S003-P0668820	-	24,252	24,252
<i>Pass-Through from University of Colorado</i>	47.050	1559318 PO #1001364365	-	40,797	40,797
<i>Pass-Through from University of Miami</i>	47.050	OS00001184; PO# SPC- 003032	-	4,614	4,614
<i>Pass-Through from University of Oklahoma</i>	47.050	2021-12	-	652,431	652,431
	47.050	2022-21	-	68,924	68,924
<i>Pass-Through from University of Southern California</i>	47.050	SCON-00005783	-	24,295	24,295
<i>Pass-Through from University of The Virgin Island</i>	47.050	203108-01	-	84,590	84,590
<i>Pass-Through from University of Washington</i>	47.050	UWSC12632; BPO 55282	-	68,426	68,426
	47.050	UWSC13358; BPO58486	-	8,790	8,790
	47.050	UWSC8200; BPO10859; PO 764877	-	53,056	53,056
<i>Pass-Through from University Corporation for Atmospheric Research</i>	47.050	AWD004886	-	61,687	61,687
	47.050	AWD005504	-	29,251	29,251
<i>Pass-Through from Woods Hole Oceanographic Institution</i>	47.050	OCE-2019589	-	35,717	35,717
Total - ALN 47.050			1,595,966	26,075,066	27,671,032
Computer and Information Science and Engineering	47.070		8,457,699	120,498,759	128,956,458
<i>Pass-Through from American Society for Engineering Education</i>	47.070	2233087-001-TAMUCC	-	3,003	3,003
	47.070	2233087-010-UNT	-	2,348	2,348
	47.070	2233087-011-UHV	-	3,000	3,000
<i>Pass-Through from Arizona State University</i>	47.070	A 00001157	-	107,748	107,748
	47.070	A 00001572	-	10,578	10,578
<i>Pass-Through from Baylor University</i>	47.070	1001348-02	-	2,810	2,810
<i>Pass-Through from Carnegie Mellon University</i>	47.070	1122937-439543	-	10,000	10,000
	47.070	1123036 - 471010	-	113,312	113,312
	47.070	1123493-439543	-	199,741	199,741
	47.070	1123514-441428	-	(9,701)	(9,701)
<i>Pass-Through from Case Western Reserve University</i>	47.070	CNS-2050410	-	18,850	18,850
<i>Pass-Through from Computer Aids for Chemical Engineering</i>	47.070	2243981	4,380	-	4,380
<i>Pass-Through from Computing Research Association</i>	47.070	G-1A-014	-	43,334	43,334
	47.070	G-1B-022	-	54,139	54,139
	47.070	YEAR3-2021CIF- UTEXAS-XU	-	82,282	82,282
	47.070	2313998	-	52,948	52,948
<i>Pass-Through from Cornell University</i>	47.070	140451-21468	-	101,468	101,468
	47.070	145694-22047	-	22,220	22,220
	47.070	147692-22394	-	18,076	18,076

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from Georgia Tech Research Institute</i>	47.070	AWD-004229-S1 PO-5322202	\$ - \$	115,608	115,608
<i>Pass-Through from Indiana University</i>	47.070	8714-UTA; PO 0262650	-	182,844	182,844
<i>Pass-Through from Iowa State University</i>	47.070	026491B	-	12,274	12,274
<i>Pass-Through from Kansas State University</i>	47.070	A22-0064-S001	-	88,066	88,066
<i>Pass-Through from Lehigh University</i>	47.070	544959-78001	-	22,185	22,185
<i>Pass-Through from Louisiana State University</i>	47.070	PO-0000266010	-	16,103	16,103
<i>Pass-Through from New Jersey Institute of Technology</i>	47.070	998193 NJIT PI K J CAHILL- PO# UP502889	-	33,943	33,943
<i>Pass-Through from New Mexico State University</i>	47.070	Q02023E	-	22,672	22,672
	47.070	Q02032	-	65,823	65,823
<i>Pass-Through from Northeastern Illinois University</i>	47.070	21049-211729-UTEP	-	100,124	100,124
	47.070	22024-211741-01-UHV	-	35,997	35,997
	47.070	22024-211741-01-UTEP	-	16,938	16,938
<i>Pass-Through from Northeastern University</i>	47.070	512151-78050	-	28,733	28,733
<i>Pass-Through from Purdue University</i>	47.070	10001406-016	-	104,459	104,459
<i>Pass-Through from Research Foundation of Suny</i>	47.070	R1313616	-	268,274	268,274
<i>Pass-Through from Rutgers, The State University of New Jersey</i>	47.070	3152 PO# 25514490	-	38,606	38,606
<i>Pass-Through from The Ohio State University</i>	47.070	SPC- 1000005463/GR124631	-	176,901	176,901
	47.070	SPC- 1000005463/GR124631;	-	57,940	57,940
	47.070	SPC- 1000005607/GR124841	-	75,291	75,291
<i>Pass-Through from The Pennsylvania State University</i>	47.070	S003525-NSF	-	13,681	13,681
<i>Pass-Through from University at Buffalo - Suny</i>	47.070	R1323786	-	11,194	11,194
<i>Pass-Through from University of California - Irvine</i>	47.070	2023-1987	-	101,495	101,495
<i>Pass-Through from University of California - Los Angeles</i>	47.070	1935 G IA072	-	40,543	40,543
<i>Pass-Through from University of California - San Diego</i>	47.070	KR 704661 (LOA GARBRECHT)	-	36,061	36,061
	47.070	KR 704661; 2112665	-	195,808	195,808
	47.070	KR 705570	-	296,262	296,262
<i>Pass-Through from University of Cincinnati</i>	47.070	1916722	-	310,232	310,232
<i>Pass-Through from University of Colorado</i>	47.070	1557199; PO# 1001096786	-	6,822	6,822
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	47.070	106262-18708	-	45,336	45,336
	47.070	106262-18710	-	266,761	266,761
<i>Pass-Through from University of Maryland - Baltimore</i>	47.070	NSF00123-08	-	12,078	12,078
<i>Pass-Through from University of Maryland - Baltimore County</i>	47.070	NSF00123-05	-	155,469	155,469
	47.070	NSF00123-05- SUPPLEMENT	-	7,700	7,700
<i>Pass-Through from University of Massachusetts - Lowell</i>	47.070	PO L001517489	-	36,679	36,679
<i>Pass-Through from University of Nevada</i>	47.070	UNR-24-127	-	59,729	59,729
<i>Pass-Through from University of New Mexico</i>	47.070	271643-874F	-	100,208	100,208
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	47.070	5127276	-	(238)	(238)
<i>Pass-Through from University of Puerto Rico - Mayaguez</i>	47.070	AID20210349	-	58,054	58,054
<i>Pass-Through from University of Southern California</i>	47.070	2127548	-	80,562	80,562
<i>Pass-Through from University of Tennessee - Knoxville</i>	47.070	A23-0876-S001	-	6,000	6,000
<i>Pass-Through from University of Wisconsin - Madison</i>	47.070	0000002039	-	186,052	186,052
<i>Pass-Through from Wayne State University</i>	47.070	WSU20077	-	62,341	62,341
<i>Pass-Through from Wichita State University</i>	47.070	R53158-23-00270	-	12,606	12,606
<i>Pass-Through from William Marsh Rice University</i>	47.070	R3J671	-	100,275	100,275
	47.070	X03061358	-	96,622	96,622
Total - ALN 47.070				8,462,079	125,096,028
				133,558,107	
Biological Sciences	47.074		2,582,171	24,304,024	26,886,195
<i>Pass-Through from American Society for Cell Biology</i>	47.074	2110604UTEP- PRE AA	-	30,874	30,874
<i>Pass-Through from Baylor College of Medicine</i>	47.074	PO #P700000712	-	689,767	689,767
	47.074	PO #7000001279	-	462,875	462,875
<i>Pass-Through from Botanical Research Institute of Texas, Inc.</i>	47.074	BRIT175469UTA	-	48,139	48,139
	47.074	BRIT2210598UTA	-	50,520	50,520
<i>Pass-Through from Boyce Thompson Institute</i>	47.074	2139351	38,539	-	38,539
<i>Pass-Through from Center for Large Landscape Conservation</i>	47.074	SRA00000487	-	36,491	36,491
<i>Pass-Through from Dakota State University</i>	47.074	1845974	-	6,326	6,326
<i>Pass-Through from Lehigh University</i>	47.074	543800-78001	-	78,798	78,798
<i>Pass-Through from Michigan State University</i>	47.074	RC111005A	-	67,213	67,213

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
Pass-Through from North Carolina State University	47.074	PAM-P20-002578-SA02	\$ -	\$ 170,976	\$ 170,976
Pass-Through from Purdue University	47.074	2106103-DEB	-	9,984	9,984
Pass-Through from Research Foundation of Suny	47.074	190-1177066-95195	-	55,640	55,640
Pass-Through from Salk Institute for Biological Studies	47.074	A22-0008-S001 / PO# P1100870	-	51,387	51,387
Pass-Through from The Ohio State University	47.074	GR101528 / SPC- 1000003728	-	755	755
	47.074	60071604	-	(975)	(975)
Pass-Through from The Pennsylvania State University	47.074	S000321-NSF	-	41,168	41,168
Pass-Through from University of Alabama - Birmingham	47.074	000535058-SC005	-	202,169	202,169
Pass-Through from University of Arizona	47.074	464882	-	94,766	94,766
Pass-Through from University of California - Berkeley	47.074	00011353; PO BB1720503	-	20,000	20,000
Pass-Through from University of California - Riverside	47.074	S-000996	-	1,502	1,502
Pass-Through from University of California - San Francisco	47.074	12904SC	-	79,152	79,152
Pass-Through from University of Colorado - Boulder	47.074	1556975; PO# 1001077213	-	1,108	1,108
Pass-Through from University of Georgia	47.074	00001912	-	57,673	57,673
Pass-Through from University of Illinois	47.074	1922428	-	7,657	7,657
Pass-Through from University of Massachusetts - Amherst	47.074	22-016510-A	-	11,690	11,690
Pass-Through from University of Michigan	47.074	K00008578; PO 3005143864	-	6,254	6,254
Pass-Through from University of Missouri - Columbia	47.074	C00066831-1	-	11,453	11,453
Pass-Through from University of Tennessee	47.074	950073624	-	1,511	1,511
Pass-Through from Woods Hole Oceanographic Institution	47.074	A101506	-	1,812	1,812
Total - ALN 47.074			2,620,710	26,600,709	29,221,419
Social, Behavioral, and Economic Sciences	47.075		481,486	8,426,033	8,907,519
Pass-Through from American Bar Foundation	47.075	2021-1	-	362	362
Pass-Through from Arizona State University	47.075	A 00001139	-	29,363	29,363
Pass-Through from California State University Fresno Foundation, Inc.	47.075	SC360593-23-01	-	51,814	51,814
Pass-Through from Clemson University	47.075	1951298	-	537	537
Pass-Through from Cornell University	47.075	1408882-21142	-	29,843	29,843
Pass-Through from George Washington University	47.075	22-S42	-	25,400	25,400
Pass-Through from Georgia Tech Research Corporation	47.075	2241698	-	2,081	2,081
Pass-Through from Howard University	47.075	GRT000132 -10008263	-	31,244	31,244
	47.075	GRT000132-10005804	-	1,890	1,890
Pass-Through from Northeastern University	47.075	502819-78051	-	1,896	1,896
Pass-Through from Trinity University	47.075	2312179	-	20,950	20,950
Pass-Through from University of Alabama	47.075	A23-0544-S001	-	10,671	10,671
Pass-Through from University of Arizona	47.075	2242177	-	49,331	49,331
	47.075	682228	-	127,340	127,340
Pass-Through from University of Arkansas	47.075	271440	-	19,377	19,377
Pass-Through from University of Michigan	47.075	K00016618 PO# 3007229631	-	113,019	113,019
Pass-Through from University of Nevada - Reno	47.075	UNR-23-11	-	72,358	72,358
Pass-Through from University of North Carolina - Charlotte	47.075	20220563-01-TSM	-	3,180	3,180
Pass-Through from University of Tennessee - Knoxville	47.075	A21-0358-S004	-	7,558	7,558
Pass-Through from William Marsh Rice University	47.075		-	-	-
		UWSC11196/ BPO40699	-	18,946	18,946
Pass-Through from Williams College	47.075	1947464	-	4,828	4,828
Total - ALN 47.075			481,486	9,048,021	9,529,507
STEM Education (formerly Education and Human Resources)	47.076		3,114,888	51,880,451	54,995,339
Pass-Through from American Chemical Society	47.076	NSF-1834545	-	68,132	68,132
	47.076	181318	-	81,002	81,002
Pass-Through from Boise State University	47.076	9682-PO139278	-	53,874	53,874
Pass-Through from Carnegie Mellon University	47.076	1123563-447736	-	33,128	33,128
Pass-Through from Chico State Enterprises	47.076	19-015	-	194,483	194,483
Pass-Through from Claremont Graduate University	47.076	GR200060- 1	-	14,906	14,906
Pass-Through from Cold Spring Harbor Laboratory	47.076	42050115	-	46,718	46,718
Pass-Through from Collin College	47.076	216007-UNT	-	(192)	(192)
	47.076	43454020402	109,507	8,375	117,882
Pass-Through from Council of Graduate Schools	47.076	TEXAS STATE #A 2022- 0053	-	12,806	12,806
	47.076	22-0333	-	10,926	10,926
Pass-Through from Dallas County	47.076	43454020401	162,065	9,000	171,065
Pass-Through from Education Development Center, Inc.	47.076	2021-0126	-	4,425	4,425

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
Pass-Through from Florida International University	47.076	000785	\$ -	\$ 30,087	\$ 30,087
Pass-Through from Galveston College	47.076	M2200626/NSF HIS-ITP 2122825	-	8,065	8,065
Pass-Through from Institute For Learning Innovation	47.076	NSF DRL-2005840	-	2,538	2,538
Pass-Through from Michigan State University	47.076	RC111449UTEP	-	4,078	4,078
Pass-Through from New York University	47.076	F1550-01; PO IB00638383	-	12,030	12,030
Pass-Through from Platforms for Advanced Wireless Research (PAWR)	47.076	R76522	-	13,348	13,348
Pass-Through from Research Foundation of CUNY	47.076	CM00003288	-	38,906	38,906
Pass-Through from Rutgers, The State University of New Jersey	47.076	954422	-	14,007	14,007
Pass-Through from SageFox Consulting Group LLC	47.076	220170-02-22	-	48,610	48,610
Pass-Through from Salish Kootenai College, Inc.	47.076	UTEP-21	-	6,300	6,300
Pass-Through from San Francisco State University	47.076	S18-0004	-	38,680	38,680
Pass-Through from Southern Illinois University - Edwardsville	47.076	761850-002	-	12,240	12,240
Pass-Through from SRI International	47.076	PO43001	-	24,955	24,955
Pass-Through from The Pennsylvania State University	47.076	S005206-NSF	-	2,391	2,391
Pass-Through from University at Buffalo - Suny	47.076	R1340058	-	73,629	73,629
Pass-Through from University of California - Los Angeles	47.076	4500315702	-	31,307	31,307
Pass-Through from University of Colorado - Denver	47.076	FY21 896 002	-	24,553	24,553
Pass-Through from University of Florida	47.076	00002058	-	61,818	61,818
Pass-Through from University of Maryland - Baltimore	47.076	NSF00135-02	-	16,992	16,992
Pass-Through from University of Maryland - Baltimore County	47.076	NSF00135-11	-	20,143	20,143
Pass-Through from University of New Mexico	47.076	365038-874F	-	158,200	158,200
Pass-Through from University of North Carolina - Charlotte	47.076	20210532-01-HOU	-	20,474	20,474
Pass-Through from University of Oregon	47.076	2013Y0A	-	55,102	55,102
	47.076	2016W0H	-	30,067	30,067
	47.076	2018A0B	-	20,786	20,786
Pass-Through from University of Virginia	47.076	AWD-001719 GR101419	-	73,797	73,797
Pass-Through from University of Washington	47.076	UWSC12924 BPO57919- V9	-	34,329	34,329
Pass-Through from Vanderbilt University	47.076	OSA00000036; PO# P22028955	-	40,488	40,488
Pass-Through from Virginia Polytechnic Institute and State University	47.076	43454020403	24,250	8,453	32,703
	47.076	480801-19F66	-	5,673	5,673
Pass-Through from William Marsh Rice University	47.076	1916093	-	73,398	73,398
	47.076	2130515	-	109,296	109,296
Pass-Through from Worcester Polytechnic Institute	47.076	10832-GR	-	710	710
	47.076		-	5,000	5,000
Total - ALN 47.076			3,410,710	53,538,484	56,949,194
Polar Programs	47.078		186,709	2,296,498	2,483,207
Pass-Through from Battelle Memorial Institute	47.078	0000869367	-	75,840	279,626
	47.078	0000892672	-	39,964	244,918
Pass-Through from Columbia University	47.078	1 (GG016653-01)	-	43,630	43,630
Pass-Through from Oregon State University	47.078	S2306L-M	37,097	460,178	497,275
Pass-Through from University of California - Santa Cruz	47.078	A18-0296-S003	-	256,203	256,203
Pass-Through from University of Colorado	47.078	1562885	-	24,223	24,223
Total - ALN 47.078			339,610	3,489,472	3,829,082
Office of International Science and Engineering	47.079		710,192	2,010,113	2,720,305
Pass-Through from Arizona State University	47.079	A 00000618	-	31,436	31,436
Pass-Through from Civilian Research and Development Foundation	47.079	202308-71063/OISE- 9531011	-	12,334	12,334
Pass-Through from CRDF Global	47.079	5902108184	-	2,075	2,075
Pass-Through from Kansas State University	47.079	S18081	-	14,568	14,568
Pass-Through from Mathematical Association of America	47.079	897	-	21,754	21,754
Pass-Through from Old Dominion University	47.079	23-169-100863-010	-	13,577	13,577
Pass-Through from Old Dominion University Research Foundation	47.079	18-132-100688-010	-	2,374	2,374
Pass-Through from University of Pennsylvania	47.079	OISE-2230615	-	81,564	81,564
Pass-Through from University of South Alabama	47.079	A17-0170-S002-A05	-	64,591	64,591
Pass-Through from University of South Dakota	47.079	UP1700296-TAMU1	-	10,926	10,926
Total - ALN 47.079			710,192	2,265,312	2,975,504

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
Integrative Activities	47.083		\$ 13,844	\$ 3,607,559	\$ 3,621,403
<i>Pass-Through from Boise State University</i>	47.083	6800-PO124345	-	12,999	12,999
<i>Pass-Through from Cornell University</i>	47.083	158742-22527	-	144,392	144,392
<i>Pass-Through from Florida A &amp; M University</i>	47.083	C-5150	-	29,670	29,670
<i>Pass-Through from Howard University</i>	47.083	GRT000623-100023173	-	16,413	16,413
<i>Pass-Through from Iowa State University</i>	47.083	028092A	-	36,109	36,109
<i>Pass-Through from Michigan State University</i>	47.083	RC113001B	-	18,698	18,698
<i>Pass-Through from Regents of the University of Michigan</i>	47.083	K00018336	-	13,073	13,073
<i>Pass-Through from University of Rochester</i>	47.083	416752-G	-	(27)	(27)
<i>Pass-Through from William Marsh Rice University</i>	47.083	X03141540	-	5,432	5,432
Total - ALN 47.083			13,844	3,884,318	3,898,162
NSF Technology, Innovation, and Partnerships	47.084		1,462,374	6,002,592	7,464,966
<i>Pass-Through from gForce Animation Inc</i>	47.084	187816	-	53,932	53,932
<i>Pass-Through from Fluxworks LLC</i>	47.084	2335583	-	15,525	15,525
<i>Pass-Through from Group1, Inc.</i>	47.084	UTAUS-FA00003326	-	51,967	51,967
<i>Pass-Through from GMJ Technologies, Inc.</i>	47.084	2025299	-	86,128	86,128
<i>Pass-Through from Huxley Medical, Inc</i>	47.084	M2400912	-	29,379	29,379
<i>Pass-Through from Impactivo LLC</i>	47.084	M2302980	-	43,322	43,322
<i>Pass-Through from Magma Space Inc</i>	47.084	UTAUS-FA00002310	-	531	531
<i>Pass-Through from MNT SmartSolutions LLC</i>	47.084	215653	-	4,870	4,870
<i>Pass-Through from NSABP Foundation, Inc.</i>	47.084	AWD-005307- G3/2333737	-	21,279	21,279
<i>Pass-Through from Oregon State University</i>	47.084	S2404A-A	-	66,019	66,019
<i>Pass-Through from Semergytech, Inc.</i>	47.084	SMT-2022-001	-	(1,879)	(1,879)
<i>Pass-Through from Silicon Dynamix, Inc.</i>	47.084	2151499	-	106,865	106,865
<i>Pass-Through from Surgic, LLC</i>	47.084	23-0213-PAL	-	69,481	69,481
<i>Pass-Through from TallannQuest, LLC</i>	47.084	2304975	-	66,583	66,583
<i>Pass-Through from TauMat LLC</i>	47.084	M2304921	-	50,286	50,286
<i>Pass-Through from Temple University</i>	47.084	272424-UTA	-	40,406	40,406
<i>Pass-Through from The Administrators of the Tulane Educational Fund</i>	47.084	TUL-SCC-560684-22/23	-	38,822	38,822
<i>Pass-Through from Tiwaz Technologies, LLC</i>	47.084	2024-011	-	39,620	39,620
<i>Pass-Through from University of Alabama</i>	47.084	A24-0139-S001	-	15,522	15,522
<i>Pass-Through from University of California - Berkeley</i>	47.084	00011661-PO# BB01826812	-	18,200	18,200
<i>Pass-Through from University of California - Los Angeles</i>	47.084	2344488	-	21,344	21,344
<i>Pass-Through from University of California - Santa Barbara</i>	47.084	1350000097539	-	45,494	45,494
<i>Pass-Through from University of Florida</i>	47.084	KK2335	-	66,693	66,693
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>	47.084	00003615	-	53,636	53,636
<i>Pass-Through from University of South Florida</i>	47.084	FY2024-032	-	124,512	124,512
<i>Pass-Through from University of Washington</i>	47.084	2343806	-	25,640	25,640
<i>Pass-Through from William Marsh Rice University</i>	47.084	UWSC14231; BPO 70165 X03108858	-	622,072 2,712	622,072 2,712
Total - ALN 47.084			1,462,374	7,781,553	9,243,927
Total - National Science Foundation			28,390,235	374,725,818	403,116,053
<b>Small Business Administration</b>					
Small Business Development Centers	59.037		-	212,842	212,842
Congressional Grants	59.059		-	111,652	111,652
COVID-19 - Community Navigator Pilot Program	59.077	SP-32657-1-06113-S10	-	57,102	57,102
Total - Small Business Administration			-	381,596	381,596
<b>U.S. Department of Veterans Affairs</b>					
U.S. Department of Veterans Affairs	64.XXX	ABDUL AZEES/IPAA/YEH	-	51,601	51,601
	64.XXX	AGUIAR/IPAA/HUELGAS MORALE	-	(152)	(152)
	64.XXX	AGUIAR/IPAA/QIU	-	57,591	57,591
	64.XXX	AHAMAD/IPAA/LI	-	19,218	19,218
	64.XXX	AHUJA/IPAA/MA HARAN	-	8,400	8,400
	64.XXX	AHUJA/IPAA/PANDRAN KI	-	2,100	2,100
	64.XXX	BAIR- KELPS/IPAA/CLARK	-	9,597	9,597
	64.XXX	BANDFIELD/IPAA/ROAC HE	-	21,246	21,246

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Veterans Affairs (continued)</b>					
	64.XXX	BOLEY/IPAA/LODGE	\$ -	9,074	9,074
	64.XXX	BULIN/IPAA/MORILAK	-	72,579	72,579
	64.XXX	CALDERON/IPAA/STRO NG	-	62,780	62,780
	64.XXX	CASTILLO/IPAA/ESPI ZA	-	15,671	15,671
	64.XXX	CASTILLO/IPAA/YEH	-	28,636	28,636
	64.XXX	CHANDU/IPAA/CLARK	-	52,194	52,194
	64.XXX	CHEN/IPAA/RAN	-	83,794	83,794
	64.XXX	CHENG/IPAA/MARINKO VIC	-	58,131	58,131
	64.XXX	CLARK/IPAA/CHANDU	-	2,837	2,837
	64.XXX	CLARK/IPAA/GAMEZ	-	(3,029)	(3,029)
	64.XXX	COELHO/IPAA/OCON R	-	79,441	79,441
	64.XXX	CONDE/IPAA/ESPI ZA	-	7,048	7,048
	64.XXX	CROPPER/IPAA/SALMO N	-	22,219	22,219
	64.XXX	DAI/IPAA/CHEN	-	86,344	86,344
	64.XXX	DAS/IPAA/GHOSH- CHOU DHURY	-	70,817	70,817
	64.XXX	DAS/IPAA/SHARMA	-	23,593	23,593
	64.XXX	DEAN/IPAA/CHEN	-	13,058	13,058
	64.XXX	DELAFLOR/IPAA/OCON R	-	81,126	81,126
	64.XXX	DELGA /IPAA/MITHANI	-	134,937	134,937
	64.XXX	ELROD- REYES/IPAA/SERRA	-	23,694	23,694
	64.XXX	ESP2# 53584-I	-	299,367	299,367
	64.XXX	ETHIRAJ/IPAA/AGUIAR	-	44,244	44,244
	64.XXX	FELIX- ORTIZ/IPAA/CLARK	-	68,435	68,435
	64.XXX	FLORES/IPAA/ESPI ZA	-	33,081	33,081
	64.XXX	GARCIA/IPAA/POWERS GHOSH	-	26,962	26,962
	64.XXX	CHOU DHURY/IPAA/LEE	-	(12,488)	(12,488)
	64.XXX	GIROTTI/IPAA MORILAK	-	59,544	59,544
	64.XXX	HAKJOO/IPAA/SHARMA	-	11,174	11,174
	64.XXX	HAKJOOLEE/IPAA/SHA RMA	-	35,771	35,771
	64.XXX	HALL- CLARK/IPAA/PETERSO	-	24,016	24,016
	64.XXX	HARO/IPAA/SONI	-	4,040	4,040
	64.XXX	HERNANDEZ/IPAA/MOR ILAK	-	42,617	42,617
	64.XXX	HILL/IPAA/ALLEN	-	1,464	1,464
	64.XXX	IPAA / WANG CHEN-PIN	-	1,780	1,780
	64.XXX	KA SH/IPAA/YEH	-	858	858
	64.XXX	KILPELA/IPAA/SERRA	-	4,626	4,626
	64.XXX	KUHN/IPAA/OCON R	-	51,954	51,954
	64.XXX	LEE/IPAA/GHOSH- CHOU DHURRY	-	19,825	19,825
	64.XXX	LI/IPAA/VADLAMUDI	-	53,986	53,986
	64.XXX	LI/IPAA/ZHOU	-	(162)	(162)
	64.XXX	LIU/IPAA/MORILAK	-	6,057	6,057
	64.XXX	LIU/IPAA/SHARMA	-	3,118	3,118
	64.XXX	LODGE/IPAA/BOLEY	-	44,875	44,875
	64.XXX	LODGE/IPAA/EASSA	-	8,039	8,039
	64.XXX	LODGE/IPAA/MCCOY	-	(528)	(528)

**STATE OF TEXAS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Veterans Affairs (continued)</b>					
	64.XXX	LOSAVIO/IPAA/PETERS ON	\$ - \$	33,314 \$	33,314
	64.XXX	MA/IPAA/ZHANG	-	99,831	99,831
	64.XXX	MAHAJAN/IPAA/VADLA MUDI	-	6,969	6,969
	64.XXX	MAITY/IPAA/SHARMA	-	64,496	64,496
	64.XXX	MARTINEZ/IPAA/STRON G	-	81,793	81,793
	64.XXX	MATTA/IPAA/SHARMA	-	41,561	41,561
	64.XXX	MEN ZA/IPAA/SONI	-	5,605	5,605
	64.XXX	MEYER/IPAA/MEYER	-	150,254	150,254
	64.XXX	MOHAMED/IPAA/VADLA MUDI	-	5,977	5,977
	64.XXX	MONTELLA /IPAA/SHARMA	-	52,833	52,833
	64.XXX	MORILAK/IPAA/BOEHM ER	-	12,934	12,934
	64.XXX	MORILAK/IPAA/CARRE	-	52,303	52,303
	64.XXX	MORILAK/IPAA/LIU	-	21,216	21,216
	64.XXX	M2002299	-	59,847	59,847
	64.XXX	M2002728	-	2	2
	64.XXX	M2103159	-	17,068	17,068
	64.XXX	M2200005	-	7,784	7,784
	64.XXX	M2203393	-	11,071	11,071
	64.XXX	M2304232	-	77,064	77,064
	64.XXX	M2401867	-	43,823	43,823
	64.XXX	NA/IPAA/RAN	-	79,577	79,577
	64.XXX	NDANVILLE/IPAA/LOSA VIO	-	12,563	12,563
	64.XXX	ORSAK/IPAA/ESPI ZA	-	54,190	54,190
	64.XXX	ORSAK/IPAA/SERRA	-	10,835	10,835
	64.XXX	PETERSON/IPAA/PETE RSON	-	16,352	16,352
	64.XXX	PETERSON/IPAA/ROAC HE	-	(486)	(486)
	64.XXX	PGM822	-	14,246	14,246
	64.XXX	PO # 554-C45274	-	4,199	4,199
	64.XXX	PRATAP/IPAA/VADLAM UDI	-	34,787	34,787
	64.XXX	RAMIREZ/IPAA/SCHMID T	-	957	957
	64.XXX	RENERO/IPAA/SERRA	-	27,347	27,347
	64.XXX	RMAN/IPAA/GUERRA	-	24,980	24,980
	64.XXX	ROMO/IPAA/LIANG	-	15,698	15,698
	64.XXX	ROMO/IPAA/TRBOVICH	-	50,282	50,282
	64.XXX	SALMON/IPAA/QI	-	(3,667)	(3,667)
	64.XXX	SANFORD/IPAA/MCGEA RY	-	4,057	4,057
	64.XXX	SANFORD/IPAA/SWAN/ MCGEARY	-	4,057	4,057
	64.XXX	SCHMIDT/IPAA/RAMIRE Z	-	9,317	9,317
	64.XXX	SEGURA/IPAA/ZHANG	-	51,558	51,558
	64.XXX	SERR/IPAA/REYES- ELROD 25	-	7,898	7,898
	64.XXX	SERRA/IPAA/BANDFIEL D	-	1,331	1,331
	64.XXX	SERRA/IPAA/CALDERO N	-	70,498	70,498
	64.XXX	SERRA/IPAA/JOHNSON	-	2,120	2,120
	64.XXX	SERRA/IPAA/KILPELA	-	(5,685)	(5,685)
	64.XXX	SERRA/IPAA/MACCART HY	-	(607)	(607)
	64.XXX	SERRA/IPAA/RENERO	-	27,332	27,332
	64.XXX	SHEN/IPAA/CLARK	-	9,300	9,300



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Veterans Affairs (continued)</b>					
	64.XXX	SHI/IPAA/COLLINS	\$ -	\$ 60,944	\$ 60,944
	64.XXX	SHIREMAN/IPAA/JACOB S	-	(2,107)	(2,107)
	64.XXX	SONI/IPAA/HARO	-	20,234	20,234
	64.XXX	STENSLAND/IPAA/MCG EAR Y	-	102,354	102,354
	64.XXX	STRONG/IPAA/MARTIN EZ	-	5,704	5,704
	64.XXX	TABISOLA/IPAA/MORIL AK	-	7,777	7,777
	64.XXX	TAVABI/IPAA/ESPI ZA	-	36,665	36,665
	64.XXX	THOMPSON/IPAA/MITH ANI	-	65,522	65,522
	64.XXX	TRBOVCH/IPAA/HOEKS TRA	-	116,124	116,124
	64.XXX	TRBOVICH/IPAA/ROMO	-	148	148
	64.XXX	UTA18-001357 (ADDTL FUNDS)	-	(665)	(665)
	64.XXX	UTA18-001357 PO #554- C45274	-	21,658	21,658
	64.XXX	VADLAMUDI/IPAA/LI	-	(853)	(853)
	64.XXX	VARGAS/IPAA/CLARK	-	46,284	46,284
	64.XXX	VENKATACHALAM/IPAA /SHARMA	-	7,602	7,602
	64.XXX	VINZ/IPAA/ROACHE	-	36,658	36,658
	64.XXX	WANG/IPAA/GELFOND	-	3,954	3,954
	64.XXX	WELCH/IPAA/POWERS	-	(150)	(150)
	64.XXX	WENBO/IPAA/SALMON	-	58,461	58,461
	64.XXX	WRIGHT/IPAA/MCGEAR Y	-	13,048	13,048
	64.XXX	WRIGHT/IPAA/MCGEAR Y/GUERR	-	39,255	39,255
	64.XXX	YEH/IPAA/DEAN	-	(504)	(504)
	64.XXX	YEH/IPAA/KA SH	-	(188)	(188)
	64.XXX	YEH/IPAA/WANG	-	(913)	(913)
	64.XXX	ZHAO/IPAA/LI	-	37,271	37,271
	64.XXX	ZHIJUN/IPAA/AGUIAR	-	41,109	41,109
	64.XXX	ZHOU/IPAA/LI	-	18,342	18,342
	64.XXX	00RH	-	61,390	61,390
	64.XXX	183668	-	13,626	13,626
	64.XXX	36C24E22P0209; PO 534D27185	-	(303)	(303)
	64.XXX	36C24E23P0034	-	173,021	173,021
	64.XXX	36C24622P1821	-	8,819	8,819
	64.XXX	36C25724P0040	-	1,880	1,880
	64.XXX	36C26020P0997; 663D44006	-	75,452	75,452
	64.XXX	515C47148	-	27,665	27,665
	64.XXX	515C47149	-	20,390	20,390
	64.XXX	580C35396	-	8,555	8,555
	64.XXX	580D45077	-	52,974	52,974
	64.XXX	580D45180	-	5,778	5,778
	64.XXX	636A8/05	-	4,894	4,894
<i>Pass-Through from Consolidated Edison Solutions, Inc.</i>	64.XXX	7734	-	19,770	19,770
	64.XXX	7744	-	36,352	36,352
	64.XXX	7774	-	54,265	54,265
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>	64.XXX	PO 580-D35111	36,717	-	36,717
<i>Pass-Through from North Central Texas Council of Governments</i>	64.XXX	TRN6924	-	80,843	80,843
<i>Pass-Through from RWE Clean Energy Solutions, Inc.</i>	64.XXX	PO# 8259	-	35,000	35,000
	64.XXX	8252	-	20,738	20,738
<i>Pass-Through from W2 Consulting Corporation</i>	64.XXX	IHT-0035-UTX-OY3	-	108,350	108,350
Total - ALN 64.XXX			36,717	4,839,174	4,875,891

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Veterans Affairs (continued)</b>					
Veterans Medical Care Benefits	64.009		\$ -	\$ (92)	(92)
Research and Development	64.054		-	25,562	25,562
Total - U.S. Department of Veterans Affairs			36,717	4,864,644	4,901,361
<b>Environmental Protection Agency</b>					
Environmental Protection Agency	66.XXX	DE-AR0001708-LOA	-	153,912	153,912
<i>Pass-Through from City of Dallas</i>	66.XXX	OEQ-2022- 00019583	-	91,930	91,930
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>	66.XXX	2311	-	40	40
<i>Pass-Through from CDM Federal Programs Corporation</i>	66.XXX	3501-F00-009-CS	-	70,020	70,020
<i>Pass-Through from Eastern Research Group, Inc.</i>	66.XXX	BPA 68HERH22A0020; 68HERH23F0116	-	44,627	44,627
	66.XXX	BPA 68HERH22A0020; 68HERH24F0008	-	5,573	5,573
	66.XXX	MSEI-001/3	-	17,359	17,359
<i>Pass-Through from Health Effects Institute</i>	66.XXX	4991-RFA E20-1/21-14	45,887	748,435	794,322
	66.XXX	4991-RFA E20-1/21-14 LOA	-	65,435	65,435
	66.XXX	4991-RFA E20-1/21-14- LOA PENG	-	9,836	9,836
<i>Pass-Through from Pegasus Technical Services</i>	66.XXX	PO TA&M-TO-21-183	-	11,500	11,500
	66.XXX	TA&M-TO-23-219	-	19,368	19,368
<i>Pass-Through from The Governing Council of the University of Toronto</i>	66.XXX	1-514057	-	28,729	28,729
<i>Pass-Through from University of Southern California</i>	66.XXX	SCON-00002781	-	163,770	163,770
Total - ALN 66.XXX			45,887	1,430,534	1,476,421
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	29,593	29,593
<i>Pass-Through from Lubbock Compact Foundation</i>	66.034	22-0583-AR N-DRYER	-	45,103	45,103
Total - ALN 66.034			-	74,696	74,696
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		38,151	1,011,053	1,049,204
<i>Pass-Through from Great Lakes Environmental Center, Inc.</i>	66.419	16218	-	89,399	89,399
Total - ALN 66.419			38,151	1,100,452	1,138,603
Water Quality Management Planning	66.454		-	9,661	9,661
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>	66.454	#2430	-	43,170	43,170
	66.454	2211	-	(1)	(1)
	66.454	2330	-	(5,800)	(5,800)
	66.454	2411	-	48,179	48,179
	66.454	2425	-	53,841	53,841
	66.454	2429	-	16,147	16,147
	66.454	2431	-	10,082	10,082
	66.454	2436	-	17,066	17,066
Total - ALN 66.454			-	192,345	192,345
National Estuary Program	66.456		-	44,881	44,881
	66.456	2236	-	11,551	11,551
	66.456	2303	-	27,398	27,398
	66.456	2435	-	23,114	23,114
<i>Pass-Through from Lee College</i>	66.456	582-23-40258 UHCL	17,861	-	17,861
Total - ALN 66.456			17,861	106,944	124,805
Nonpoint Source Implementation Grants	66.460		-	1,038,736	1,038,736
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>	66.460	2110 1	-	46,457	46,457
<i>Pass-Through from ICF International, Inc.</i>	66.460	107089	-	7,194	7,194
	66.460	21320	-	19,992	19,992
	66.460	28551	-	-	-
Total - ALN 66.460			-	1,112,379	1,112,379
Geographic Programs - Chesapeake Bay Program	66.466	M2401222/SA075231850- PO132057	-	626	626

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>Environmental Protection Agency (continued)</b>					
Geographic Programs - Gulf of Mexico Program	66.475		\$ 5,000	\$ 555,779	\$ 560,779
<i>Pass-Through from North Central Texas Council of Governments</i>	66.475	NCTCG 10 29 2020	-	1,502	1,502
Total - ALN 66.475			5,000	557,281	562,281
Science To Achieve Results (STAR) Research Program	66.509		427,555	998,321	1,425,876
<i>Pass-Through from Iowa State University</i>	66.509	026316A	-	23,652	23,652
<i>Pass-Through from University of North Carolina</i>	66.509	5124764	-	102,517	102,517
Total - ALN 66.509			427,555	1,124,490	1,552,045
Office of Research and Development Consolidated Research/Training/Fellowships	66.511			202,605	230,767
P3 Award: National Student Design Competition for Sustainability	66.516			-	17,448
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931			-	(88)
<i>Pass-Through from North American Development Bank</i>	66.931	TAA18-006 TAA22-011/NADBC22- 130	-	4,518	4,518
Total - ALN 66.931			-	4,430	4,430
Total - Environmental Protection Agency			737,059	5,952,392	6,689,451
<b>Nuclear Regulatory Commission</b>					
Nuclear Regulatory Commission	77.XXX	31310024C0006	-	31,258	31,258
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		-	100,777	100,777
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		34,094	827,981	862,075
<i>Pass-Through from Auburn University</i>	77.008	22-MREC-213502-TEES	-	47,043	47,043
<i>Pass-Through from North Carolina State University</i>	77.008	2021-0735-01	-	39,111	39,111
<i>Pass-Through from The Pennsylvania State University</i>	77.008	S004003-USNRC	-	57,182	57,182
<i>Pass-Through from University of Pittsburgh</i>	77.008	AWD00006588 (419503- 1)	-	67,751	67,751
Total - ALN 77.008			34,094	1,039,068	1,073,162
Total - Nuclear Regulatory Commission			34,094	1,171,103	1,205,197
<b>U.S. Department of Energy</b>					
U.S. Department of Energy	81.XXX	CW41286	-	75,613	75,613
	81.XXX	CW41800	-	81,125	81,125
	81.XXX	CW44028 (PO# 4000208113)	-	(340)	(340)
	81.XXX	DE-AC05-00OR22725	-	39,205	39,205
	81.XXX	DE-AC36-08GO28308	-	254,925	254,925
	81.XXX	DE-AR0001895	-	8,422	8,422
	81.XXX	DE-SC0023055	-	27,660	27,660
	81.XXX	DE-SC0023055 LOA FISHER/FRIESENHAHN (ARL)	-	187,415	187,415
	81.XXX	DEAC0205CH11231	-	8,955	8,955
	81.XXX	M2401597	-	39,168	39,168
	81.XXX	NAID20240237	-	45,251	45,251
	81.XXX	N0002420F8538 CLIN 0001 ACRN AA AB AC	-	(587)	(587)
	81.XXX	P-240001048	-	18,143	18,143
	81.XXX	PO 2428160	-	38,128	38,128
	81.XXX	PO 2541643	-	63,988	63,988
	81.XXX	PURCHASE 2437471	-	7,438	7,438
	81.XXX	SC-21-542	-	54,152	54,152
	81.XXX	SC-24-611	-	68,718	68,718
	81.XXX	S013464 LOA BE	-	1,107,132	1,107,132
	81.XXX	S013464-C	-	545,918	545,918
	81.XXX	S210001	-	149,851	149,851
	81.XXX	OF-60078	-	(2,325)	(2,325)
	81.XXX	20231117	-	11,368	11,368
	81.XXX	2024-10027	-	33,740	33,740

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
	81.XXX	24-0665-GHEBRAB	\$	-	\$ 25,653
	81.XXX	24010971	-	-	11,049
	81.XXX	2546197	-	-	101,407
	81.XXX	3F-60174	-	-	24,417
	81.XXX	370206	-	-	92,412
	81.XXX	4000193404-UTA FUEL CYCLE SCIENCE FLWSHP	-	-	94,479
	81.XXX	4000216822	-	-	110,631
	81.XXX	411517	-	-	208,068
	81.XXX	4200000815; 4000193653	-	-	(14,916)
	81.XXX	517109	-	-	6,656
	81.XXX	663526	-	-	30,372
	81.XXX	688120	-	-	8,358
	81.XXX	693633	-	-	27,876
	81.XXX	693849	-	-	67,180
	81.XXX	696186	-	-	5,002
	81.XXX	700931	-	-	102,172
	81.XXX	703516	-	-	14,967
	81.XXX	706161	-	-	55,717
	81.XXX	708701	-	-	15,062
	81.XXX	716531	-	-	21,864
	81.XXX	749448	-	-	11,761
	81.XXX	7658994	-	-	186,752
	81.XXX	7736787	-	-	25,092
	81.XXX	7768676	-	-	27,634
	81.XXX	89303020PMA000173	-	-	132,933
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>	81.XXX	DE-AC36-08GO28308	-	-	(6,939)
	81.XXX	2021-10573	-	-	(189)
	81.XXX	2023-10204	-	-	54,342
	81.XXX	2023-10343	-	-	1,488
	81.XXX	2023-10388	-	-	100,570
<i>Pass-Through from Battelle</i>	81.XXX	US001-0000771340; LINE ITEM 1-1	-	-	31,277
	81.XXX	UTA21-000231; US001- 0000822955; LINE 1-1	-	-	5
<i>Pass-Through from Battelle Energy Alliance, LLC</i>	81.XXX	DE-AC07-05ID14517	-	-	4,185
	81.XXX	12 / 214442	-	-	79,654
	81.XXX	196963	-	-	(524)
	81.XXX	214442 RELEASE 14	-	-	8,919
	81.XXX	214442 11	-	-	65,534
	81.XXX	214442 12	-	-	(5,926)
	81.XXX	262423	-	-	46,917
	81.XXX	271935 / RELEASE 1	-	-	45,546
	81.XXX	271935 / RELEASE 2	-	-	27,671
	81.XXX	271935 / RELEASE 3	-	-	62,852
	81.XXX	271935 / RELEASE 5	-	-	39,385
	81.XXX	271935 / RELEASE 6	-	-	28,871
	81.XXX	276418	-	-	59,280
	81.XXX	277174	-	-	66,459
	81.XXX	277982	-	-	13,482
	81.XXX	278986	-	-	7,229
	81.XXX	282684	-	-	47,455
	81.XXX	294434	-	-	87,556
<i>Pass-Through from Battelle Pacific Northwest Division</i>	81.XXX	MASTER 401273 / 501	-	-	109,719
	81.XXX	MASTER 401273 / 606	-	-	47,354
	81.XXX	610876	-	-	177,306
	81.XXX	616335	-	-	216,420
	81.XXX	648828	-	-	81,177
	81.XXX	699269	-	-	132,594
	81.XXX	721557	-	-	25,084

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Battelle Savannah River Alliance, LLC</i>	81.XXX	PO 0000525177 JOHNSO	\$ - \$	258,397 \$	258,397
<i>Pass-Through from Brookhaven National Laboratory</i>	81.XXX	DE-SC0012704	-	224,426	224,426
	81.XXX	M2000487	-	171,746	171,746
	81.XXX	M2102731	-	128,510	128,510
	81.XXX	432430	-	92,199	92,199
	81.XXX	438405	-	70,729	70,729
<i>Pass-Through from Center for Transportation and the Environment</i>	81.XXX	UTA14-000883; 7 FEDERAL	-	45,033	45,033
	81.XXX	UTA14-000883; 8 FEDERAL	-	3,663	3,663
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>	81.XXX	PO 97149	-	41,611	41,611
	81.XXX	0000096699	-	67,139	67,139
	81.XXX	0000097115	-	15,266	15,266
	81.XXX	4100001086	-	68,875	68,875
	81.XXX	4300161464	-	8,218	8,218
	81.XXX	4300165202	-	75,168	75,168
	81.XXX	4300167226	-	26,887	26,887
	81.XXX	4300167818	-	(81)	(81)
	81.XXX	4300168011	-	(1,312)	(1,312)
	81.XXX	4300168962	-	142,443	142,443
	81.XXX	4300171867	-	370,311	370,311
	81.XXX	4300172717	-	1,977	1,977
	81.XXX	4300174349	-	85,020	85,020
	81.XXX	4300176129	-	(195)	(195)
	81.XXX	4300176942	-	40,213	40,213
	81.XXX	4300177089	-	449,793	449,793
	81.XXX	4300181801	-	149,273	149,273
	81.XXX	4300182132	-	41,486	41,486
	81.XXX	4300182146	-	6,401	6,401
	81.XXX	4300182199	-	93,290	93,290
	81.XXX	97291	-	11,463	11,463
	81.XXX	98409	-	50,496	50,496
<i>Pass-Through from Desert Research Institute</i>	81.XXX	GR15679	-	251	251
<i>Pass-Through from Drexel University</i>	81.XXX	960408	-	9,879	9,879
<i>Pass-Through from EmergenceMed, LLC</i>	81.XXX	HOOD-NEXT GENERATIOO	-	226,011	226,011
<i>Pass-Through from Fermi National Accelerator Laboratory</i>	81.XXX	PO 657586	-	164,984	164,984
	81.XXX	653901	-	156,113	156,113
	81.XXX	703783	-	75,840	75,840
<i>Pass-Through from Gas Technology Institute</i>	81.XXX	S917; UTA19-001176	-	92,595	92,595
	81.XXX	S975	-	26,850	26,850
<i>Pass-Through from General Atomics</i>	81.XXX	4500094365	-	184,276	184,276
<i>Pass-Through from Great Lakes Water Authority</i>	81.XXX	2304112	-	13,878	13,878
<i>Pass-Through from Groundwater Protection Council, Inc.</i>	81.XXX	UTA17-001480	(208)	45,628	45,420
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>	81.XXX	N000332501	-	6,100	6,100
	81.XXX	N000431890	-	2,191	2,191
	81.XXX	N000461243	-	30,907	30,907
	81.XXX	N000461758	-	47,901	47,901
	81.XXX	N000461892	-	48,584	48,584
	81.XXX	N000506631	-	118,097	118,097
	81.XXX	N000507901	-	46,016	46,016
	81.XXX	N000508132	-	60,036	60,036
	81.XXX	N000511068	-	102,359	102,359
	81.XXX	N000512347	-	15,586	15,586
	81.XXX	N000512996	-	101,910	101,910
	81.XXX	N000518619	-	86,383	86,383
	81.XXX	PO N000508071	-	77,796	77,796
	81.XXX	PON000502210	-	61,885	61,885

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Idaho National Laboratory</i>	81.XXX	DE-AC07-05ID14517	\$ -	\$ 133,963	\$ 133,963
	81.XXX	214442 RELEASE 13	-	97,277	97,277
	81.XXX	257418 (PERIOD 3)	-	6,130	6,130
	81.XXX	257418 (PERIOD 4)	-	23,739	23,739
	81.XXX	257418-MIGRATED	-	38,279	38,279
	81.XXX	276038	-	18,041	18,041
	81.XXX	303940	-	8,944	8,944
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>	81.XXX	7343163	-	(253,714)	(253,714)
	81.XXX	7343163-MIGRATED	-	575,087	575,087
	81.XXX	7461220	-	29,823	29,823
	81.XXX	7554173	-	71,739	71,739
	81.XXX	7565394	-	51,763	51,763
	81.XXX	7628475	-	236,493	236,493
	81.XXX	7635364; DE-AC02- 05CH11231	-	172,938	172,938
	81.XXX	7646596	-	160,724	160,724
	81.XXX	7701079	-	29,765	29,765
	81.XXX	7730518	-	815	815
	81.XXX	7736490	-	653	653
	81.XXX	7745722	-	13,605	13,605
	81.XXX	7746009	-	17,383	17,383
<i>Pass-Through from Lawrence Livermore National Laboratory</i>	81.XXX	B650330	-	(4,748)	(4,748)
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>	81.XXX	B661804	-	5,277	5,277
	81.XXX	B648831	-	(16,622)	(16,622)
	81.XXX	B649241	-	337,581	337,581
	81.XXX	B650922	-	114,980	114,980
	81.XXX	B656213	-	8,442	8,442
	81.XXX	B658908	-	94,370	94,370
	81.XXX	B660340	-	73,891	73,891
	81.XXX	B662839	-	37,297	37,297
<i>Pass-Through from Leidos, Inc.</i>	81.XXX	B664044	-	109,083	109,083
	81.XXX	CCSI2 P010227981 TO 4	-	37,215	37,215
	81.XXX	P010227981 - 15	-	29,280	29,280
	81.XXX	P010227981 10	-	269,734	269,734
	81.XXX	P010227981 11	-	73,549	73,549
	81.XXX	P010227981 12	-	25,812	25,812
	81.XXX	P010227981 13	-	11,031	11,031
	81.XXX	P010227981 14	-	11,145	11,145
	81.XXX	P010227981 16	-	3,248	3,248
	81.XXX	P010272045	-	599,989	599,989
	81.XXX	P010283456	-	27,203	27,203
<i>Pass-Through from Los Alamos National Laboratory</i>	81.XXX	9 IDIQ PO10227981	-	59,488	59,488
	81.XXX	CW18906-EP166829	-	213,011	213,011
	81.XXX	CW24167	-	228,283	228,283
	81.XXX	C2806	-	30,111	30,111
	81.XXX	C2915; EP #90240	-	-	-
	81.XXX	C3477; PO EP151849	-	99,963	99,963
	81.XXX	C3680	-	379,482	379,482
	81.XXX	EP #67834 PO #42174 (C1047)	-	(12,913)	(12,913)
	81.XXX	LOA 001 LANDSBERGER; PO	-	319,291	319,291
	81.XXX	PO EP206590; #C1582	-	721,636	721,636
	81.XXX	407626	-	(66,657)	(66,657)
	81.XXX	588340; C350-733351	-	32,033	32,033
	81.XXX	600173	-	1,147	1,147
	81.XXX	607899 (PO EP70160)	-	(14,824)	(14,824)
	81.XXX	623022	-	94,659	94,659
	81.XXX	89233218CNA000001	-	48,730	48,730
<i>Pass-Through from Mission Support and Test Services LLC</i>	81.XXX	TO: 2 / 290680	-	57,952	57,952
	81.XXX	TO: 286341 / PO: 284400	-	55,621	55,621
	81.XXX	296589	-	182,984	182,984

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from National Renewable Energy Laboratory</i>	81.XXX	2020-10127	\$ -	\$ 223	\$ 223
	81.XXX	2020-10287	-	155,703	155,703
	81.XXX	2021-10595	-	(10,460)	(10,460)
	81.XXX	2022-10016	-	50,573	50,573
	81.XXX	2022-10039	-	87,973	87,973
	81.XXX	2022-10321	-	174,426	174,426
	81.XXX	2023-10164	-	142,398	142,398
	81.XXX	2023-10362	-	47,794	47,794
	81.XXX	2024-10080	-	72,202	72,202
<i>Pass-Through from New York State Energy Research and Development Authority</i>	81.XXX	106	-	13,533	13,533
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>	81.XXX	M2203475/1923579/PO 2396519/PO 2458369	-	106,163	106,163
	81.XXX	PO 2352477 / 1923579	-	179,912	179,912
	81.XXX	PO 2422330 / 1923579	-	(3,299)	(3,299)
	81.XXX	PO 2426058 / 1923579	-	87,834	87,834
	81.XXX	PO 2430470 / 1923579	-	66,414	66,414
	81.XXX	PO 2430773 / 1923579	-	70,374	70,374
	81.XXX	PO 2457139 / 1923579	-	128,747	128,747
	81.XXX	PO 2479663	-	24,419	24,419
	81.XXX	PO 2480015 / 1923579	-	30,997	30,997
	81.XXX	PO 2485750 / 1923579	-	4,313	4,313
	81.XXX	PO 2523588 / 1923579	-	82,854	82,854
	81.XXX	PO 2542225 / 1923579	-	57,614	57,614
	81.XXX	PO 2545353 / 1923579	-	71,493	71,493
	81.XXX	PO 2550142 / 1923579	-	133,440	133,440
	81.XXX	PO 2551922 / 1923579	-	37,236	37,236
	81.XXX	PO 2553721 / 1923579	-	34,756	34,756
	81.XXX	PO 2593942	-	14,722	14,722
	81.XXX	PO# 2273684	-	13,395	13,395
	81.XXX	PO# 2300919	-	102,149	102,149
	81.XXX	PO# 2367736 # 1923579	-	79,314	79,314
	81.XXX	PO# 2528005/1923579	-	76,497	76,497
	81.XXX	2217089	-	683	683
	81.XXX	2306469	-	8,057	8,057
	81.XXX	2319599	-	3,972	3,972
	81.XXX	2321714	-	111,426	111,426
	81.XXX	2436636	-	79,986	79,986
	81.XXX	2486019	-	116,401	116,401
	81.XXX	2543653	-	57,468	57,468
	81.XXX	2565183	-	23,572	23,572
	81.XXX	2582264	-	3,972	3,972
	81.XXX	2591128	-	73,204	73,204

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
	81.XXX	2605499	\$ -	30,574	30,574
<i>Pass-Through from Oak Ridge Institute for Science and Education</i>	81.XXX	SAWD-WD-01393	-	20,995	20,995
<i>Pass-Through from Oak Ridge National Laboratory</i>	81.XXX	CW52925	-	95,503	95,503
	81.XXX	CW53650	-	14,672	14,672
	81.XXX	CW56960	-	11,344	11,344
	81.XXX	4000192625	-	63,173	63,173
<i>Pass-Through from Pacific Northwest Laboratory</i>	81.XXX	LY LOCAL - 476523	-	18,481	18,481
	81.XXX	446224	-	(8,715)	(8,715)
	81.XXX	446225	-	(23,571)	(23,571)
	81.XXX	556794 YEAR 3	-	(427)	(427)
	81.XXX	556794 1-MIGRATED	-	121,601	121,601
	81.XXX	590499	-	739,955	739,955
	81.XXX	607981	-	(73,224)	(73,224)
	81.XXX	653002	-	399,824	399,824
	81.XXX	713382	-	9,871	9,871
	81.XXX	732362	-	81,317	81,317
<i>Pass-Through from Pacific Northwest National Laboratory</i>	81.XXX	610582	-	43,535	43,535
<i>Pass-Through from Research Foundation of Stony Brook</i>	81.XXX	68856/1178584/2	-	263,754	263,754
<i>Pass-Through from RSI Entech, LLC</i>	81.XXX	LMS9010	-	57,843	57,843
	81.XXX	LMS9010/LMS9010A	-	43,987	43,987
<i>Pass-Through from Sandia National Laboratories</i>	81.XXX	DE-NA0003525	-	145,318	145,318
	81.XXX	P O 2302990 YR 3	-	73,982	73,982
	81.XXX	PO #2333210 (PREVIOUS PO #2233698)	-	51,013	51,013
	81.XXX	PO 2048463 REVISION	-	(7,058)	(7,058)
	81.XXX	PO 2193850	-	1,033	1,033
	81.XXX	PO 2200873	-	3,984	3,984
	81.XXX	PO 2208301 1	-	99,107	99,107
	81.XXX	PO 2208301 2 & 3 & 5	-	2,611	2,611
	81.XXX	PO 2208301 4 & 6	-	15,673	15,673
	81.XXX	PO 2221704	-	-	-
	81.XXX	PO 2235488	-	(342)	(342)
	81.XXX	PO 2302990	-	7,876	7,876
	81.XXX	PO 2317894	-	70,556	70,556
	81.XXX	PO 2408122	-	36,689	36,689
	81.XXX	PO 2420480	-	243,392	243,392
	81.XXX	PO 2427269 REV 0	-	102,980	102,980
	81.XXX	PO 2444159	-	56,554	56,554
	81.XXX	PO 2474552	-	20,198	20,198
	81.XXX	PO 2474569	-	45,996	45,996
	81.XXX	PO 2475543	-	111,624	111,624
	81.XXX	PO 2599060; 1885207	-	26,576	26,576
	81.XXX	PO# 2326703	-	(3,252)	(3,252)
	81.XXX	PO# 2538918	-	58,577	58,577
	81.XXX	PO# 2543854	-	74,140	74,140
	81.XXX	PO# 2549097	-	73,027	73,027
	81.XXX	PO# 2553882	-	77,865	77,865
	81.XXX	PO#2527297	-	94,585	94,585
	81.XXX	PO1969288	-	7,306	7,306
	81.XXX	1853793	-	(744)	(744)
	81.XXX	1885207; PO 2331236	-	82,972	82,972
	81.XXX	1888931	-	(446)	(446)
	81.XXX	1946531	-	9,261	9,261
	81.XXX	2032028	-	88,449	88,449
	81.XXX	2161983	-	18	18
	81.XXX	2165595 REV 1	-	7,554	7,554
	81.XXX	2188209	-	12,631	12,631
	81.XXX	2196151	-	15,904	15,904
	81.XXX	2202732	-	(1,173)	(1,173)
	81.XXX	2216387 REV 2	-	26,384	26,384
	81.XXX	2241870	-	83,328	83,328
	81.XXX	2300717	-	388	388
	81.XXX	2311536	-	4,926	4,926
	81.XXX	2311794	-	13,874	13,874
	81.XXX	2316834	-	24,050	24,050
	81.XXX	2317831	-	114,529	114,529
	81.XXX	2318053	-	155,759	155,759



**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
	81.XXX	2369558	\$	-	\$ (55)
	81.XXX	2370166		52,130	52,130
	81.XXX	2417340		90,503	90,503
	81.XXX	2420476		145,782	145,782
	81.XXX	2422707 YEAR 2		114,618	114,618
	81.XXX	2422707-YEAR 1		20,445	20,445
	81.XXX	2427523		(131)	(131)
	81.XXX	2432309		102,272	102,272
	81.XXX	2443860		5,977	5,977
	81.XXX	2492035		(3)	(3)
	81.XXX	2499271		74,606	74,606
	81.XXX	2499833		311,721	311,721
	81.XXX	2538083		142,037	142,037
	81.XXX	2549065		15,143	15,143
	81.XXX	2552572; YEAR 4; FY24		42,204	42,204
	81.XXX	2563289		13,919	13,919
	81.XXX	2565727		65,646	65,646
	81.XXX	2567685		18,363	18,363
	81.XXX	2570409		21,606	21,606
	81.XXX	2576687		28,387	28,387
	81.XXX	2581882		80,324	80,324
	81.XXX	2584694; 1885207		16,869	16,869
	81.XXX	2587494		12,500	12,500
<i>Pass-Through from Stanford University</i>	81.XXX	206314		19	19
<i>Pass-Through from Stanford University SLAC National Accelerator Laboratory</i>	81.XXX	225545		56,423	56,423
	81.XXX	229670		24,829	24,829
	81.XXX	235364		48,135	48,135
	81.XXX	235605; UTAUS- FA00003127		28,481	28,481
<i>Pass-Through from Stevens Institute of Technology</i>	81.XXX	2103642-02		24,460	24,460
<i>Pass-Through from Techsource Inc</i>	81.XXX	WORK RELEASE #212M02- U		30,597	30,597
	81.XXX	212M02-UTEP		502,020	502,020
<i>Pass-Through from Triad National Security, LLC</i>	81.XXX	CW32733		79,548	79,548
	81.XXX	C3462		152,630	152,630
<i>Pass-Through from University of Arizona</i>	81.XXX	738554		106,931	106,931
<i>Pass-Through from University of California - Berkeley</i>	81.XXX	7733093		74,515	74,515
<i>Pass-Through from University of California - Los Angeles</i>	81.XXX	4550GIA051		138,350	138,350
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>	81.XXX	1F-60385		8,227	8,227
	81.XXX	2F-60309		39,913	39,913
	81.XXX	4F-60100		77,402	77,402
	81.XXX	9F-60002 4		46,885	46,885
<i>Pass-Through from UChicago Argonne, LLC</i>	81.XXX	0F-60203		52,002	52,002
	81.XXX	2F-60050		42,491	42,491
	81.XXX	2F-60112		100,613	100,613
	81.XXX	4F-60090		15,904	15,904
	81.XXX	4F-60098		54,926	54,926
<i>Pass-Through from UT - Battelle, LLC</i>	81.XXX	CW34071		95,980	95,980
	81.XXX	CW37239		31,926	31,926
	81.XXX	CW40222		139,196	139,196
	81.XXX	CW40245		290,752	290,752
	81.XXX	CW49297		40,138	40,138
	81.XXX	CW49841		9,988	9,988
	81.XXX	4000181590 / 4000194279	131,543	112,430	243,973
<i>Pass-Through from Virginia Commonwealth University</i>	81.XXX	UTAUS-FA00002301		104,026	104,026
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>	81.XXX	DEAC5207NA27344		561,182	561,182
Total - ALN 81.XXX				131,335	27,278,514
				27,278,514	27,409,849
Cybersecurity, Energy Security & Emergency Response (CESER)	81.008			78,412	426,235
<i>Pass-Through from Iowa State University</i>	81.008	026633B		-	66,316
Total - ALN 81.008				78,412	492,551
				492,551	570,963

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
State Energy Program	81.041		\$ -	\$ 688,622	\$ 688,622
Weatherization Assistance for Low-Income Persons	81.042	BOA 957 TOA 603645	-	180,935	180,935
<i>Pass-Through from Battelle Savannah River Alliance, LLC</i>	81.042	BOA 957 TOA 655810	-	128,828	128,828
Total - ALN 81.042			-	309,763	309,763
Office of Science Financial Assistance Program	81.049		3,486,272	38,153,373	41,639,645
<i>Pass-Through from Altitude Grid, LLC</i>	81.049	DE-SC0022928	-	-	-
<i>Pass-Through from Arizona State University</i>	81.049	A 00001610	-	68,189	68,189
<i>Pass-Through from Austin Geotech Services, Inc.</i>	81.049	UTA18-000591	-	20,870	20,870
<i>Pass-Through from AMPeers, LLC</i>	81.049	DE-SC0020717	-	10,423	10,423
	81.049	DE-SC0021689	-	81,620	81,620
	81.049	DE-SC0023996	-	28,475	28,475
<i>Pass-Through from Baylor University</i>	81.049	DE-SC0024086	-	6,335	6,335
	81.049	180591	-	27,964	27,964
<i>Pass-Through from Board of Regents of the University of Wisconsin System</i>	81.049	0000003173	-	624,416	624,416
	81.049	809K244	-	(305)	(305)
<i>Pass-Through from Board of Trustees of the Leland Stanford Junior University</i>	81.049	DE-SC0022296	-	35,412	35,412
<i>Pass-Through from Brookhaven National Laboratory</i>	81.049	406235	-	184,972	184,972
<i>Pass-Through from Case Western Reserve University</i>	81.049	RES515491	-	430,894	430,894
	81.049	RES516681	-	115,211	115,211
<i>Pass-Through from Celadyne Technologies, Inc.</i>	81.049	UTAUS-FA00003354	-	13,369	13,369
<i>Pass-Through from Central Michigan University</i>	81.049	F64698	-	296,020	296,020
<i>Pass-Through from Columbia University</i>	81.049	2 (GG015568)	-	168,545	168,545
<i>Pass-Through from Cornell University</i>	81.049	85989-22284	-	133,476	133,476
	81.049	86856-11155 (COMP RENEWAL)	-	163,420	163,420
<i>Pass-Through from Cyentech Consulting LLC</i>	81.049	176282	-	13,809	13,809
	81.049	185951	-	55,789	55,789
	81.049	187554	-	48,365	48,365
<i>Pass-Through from Electron Energy Corporation</i>	81.049	M2300504	-	137,508	137,508
<i>Pass-Through from Faraday Technology, Inc.</i>	81.049	DE-SC0024811	-	3,979	3,979
<i>Pass-Through from Florida State University</i>	81.049	R000003131	-	73,611	73,611
<i>Pass-Through from General Atomics</i>	81.049	4500101150	-	87,683	87,683
<i>Pass-Through from Lawrence Livermore National Laboratory</i>	81.049	B662528	-	1,719	1,719
<i>Pass-Through from Ligo Analytics, Inc</i>	81.049	DE-SC0019600	-	(156)	(156)
	81.049	DE-SC0021600	-	404,032	404,032
<i>Pass-Through from Massachusetts Institute of Technology</i>	81.049	S5860 PO# 822460	-	229,135	229,135
<i>Pass-Through from Metascope L.L.C.</i>	81.049	A2023-0036	-	35,500	35,500
	81.049	UTAUS-FA00003164	-	44,215	44,215
<i>Pass-Through from MicroSol Technologies, Inc.</i>	81.049	DE-SC0022757	-	61,392	61,392
<i>Pass-Through from Northern Arizona University Board of Regents</i>	81.049	1005183-02	-	317,845	317,845
<i>Pass-Through from Oak Ridge National Laboratory</i>	81.049	CW53564	-	14,475	14,475
<i>Pass-Through from Old Dominion University Research Foundation</i>	81.049	24-116-101007-010	-	29,237	29,237
<i>Pass-Through from Omega Optics, Inc.</i>	81.049	UTAUS-FA00002549	-	75,000	75,000
	81.049	UTAUS-FA00002608	-	61,058	61,058
<i>Pass-Through from Princeton University</i>	81.049	0000769	-	143,734	143,734
<i>Pass-Through from Purdue University</i>	81.049	14000496-008	-	64,975	64,975
	81.049	14000686-055	-	220,072	220,072
<i>Pass-Through from QuesTek Innovations</i>	81.049	M2003084	-	(4,241)	(4,241)
<i>Pass-Through from Regents of the University of Minnesota</i>	81.049	A010026301	-	80,393	80,393
<i>Pass-Through from San Jose State University Research Foundation</i>	81.049	21-1505-6229-TAMU	-	55,009	55,009
<i>Pass-Through from Stanford Linear Accelerator Center</i>	81.049	228858	-	213	213
<i>Pass-Through from Stanford University</i>	81.049	62739545-217435	-	108,996	108,996
<i>Pass-Through from Stony Brook University</i>	81.049	72115/1126474/2	-	9,899	9,899
<i>Pass-Through from The Pennsylvania State University</i>	81.049	S002355-US E	-	114,068	114,068
	81.049	5605-UTA-LSJU-4215	-	43	43
<i>Pass-Through from University of California - Berkeley</i>	81.049	00010787; PO #BB01624814	-	119,147	119,147
<i>Pass-Through from University of Delaware</i>	81.049	UDR0000444	-	101,323	101,323
<i>Pass-Through from University of Florida</i>	81.049	00001891	-	84,120	84,120
	81.049	00002502	-	45,694	45,694
<i>Pass-Through from University of Illinois</i>	81.049	090634-16987	-	234,720	234,720
	81.049	117217-20006	-	12,797	12,797
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	81.049	090634-19448	-	399,924	399,924
<i>Pass-Through from University of Maryland - College Park</i>	81.049	118394-Z7134203	-	116,098	116,098

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from University of Michigan</i>	81.049	K00013028	\$ -	(1,991)	(1,991)
	81.049	K00013028 / PO3007736295	-	69,984	69,984
	81.049	K00017367; PO 3007334685	-	129,703	129,703
	81.049	K00017367; PO 3007334685 - MITLIN LOA	-	12,751	12,751
<i>Pass-Through from University of South Carolina</i>	81.049	22-4610	-	933	933
<i>Pass-Through from University of Utah</i>	81.049	10064688-01-UH	-	112,128	112,128
<i>Pass-Through from University of Wisconsin</i>	81.049	DE-SC0023281	-	197,448	197,448
<i>Pass-Through from University of Wisconsin - Madison</i>	81.049	0000003651	-	21,309	21,309
<i>Pass-Through from University Corporation for Atmospheric Research</i>	81.049	AWD004824	-	31,688	31,688
<i>Pass-Through from URS</i>	81.049	DE-SC0024606	-	70,350	70,350
<i>Pass-Through from UT - Battelle, LLC</i>	81.049	CW20296	-	31,355	31,355
	81.049	CW41552	-	118,735	118,735
<i>Pass-Through from Wake Forest University</i>	81.049	23-017	-	87,881	87,881
<i>Pass-Through from Washington University - St. Louis</i>	81.049	WU-23-0469	-	251,542	251,542
<i>Pass-Through from Wellesley College</i>	81.049	SA26648	-	20,360	20,360
<i>Pass-Through from X-ScaleSolutions, LLC</i>	81.049	UTAUS-FA00002261	-	43,215	43,215
<i>Pass-Through from Zyvex Labs, LLC</i>	81.049	DE-SC0018527	-	197,184	197,184
	81.049	DE-SC0020827	-	8,174	8,174
<i>Pass-Through from 3D Epitaxial Technologies LLC</i>	81.049	DE-SC0020772	-	98,121	98,121
Total - ALN 81.049				3,486,272	45,664,729
				49,151,001	49,151,001
University Coal Research	81.057		-	676,049	676,049
Conservation Research and Development	81.086		2,334,625	6,014,510	8,349,135
<i>Pass-Through from Arizona State University</i>	81.086	A 00001540	-	403,748	403,748
<i>Pass-Through from Auburn University</i>	81.086	20-ME-211809-UT	-	281,114	281,114
<i>Pass-Through from Battelle Energy Alliance, LLC</i>	81.086	516883	-	112,716	112,716
<i>Pass-Through from City of Arlington</i>	81.086	2023-172	-	102,515	102,515
<i>Pass-Through from Deere &amp; Company</i>	81.086	DE-EE0010598-UTA	-	229,508	229,508
<i>Pass-Through from Drexel University</i>	81.086	950016/PO#U0256829	-	145,834	145,834
<i>Pass-Through from ElectroTempo, Inc.</i>	81.086	M2200732	-	40,098	40,098
	81.086	M2303661	-	42,694	42,694
<i>Pass-Through from Georgia Institute of Technology</i>	81.086	D9071-G1	-	1,596	1,596
<i>Pass-Through from Houston Advanced Research Center</i>	81.086	UH9141	-	27,594	27,594
<i>Pass-Through from Idaho National Laboratory</i>	81.086	255179	-	50,778	50,778
<i>Pass-Through from Iowa State University</i>	81.086	024148A	-	96,122	96,122
<i>Pass-Through from North Carolina State University</i>	81.086	PAM-P21-002909-SA01	-	35,183	35,183
<i>Pass-Through from Pacific Northwest National Laboratory</i>	81.086	745540	-	6,498	6,498
<i>Pass-Through from Slipstream Group, Inc.</i>	81.086	M2200585/ X21122	-	186,782	186,782
<i>Pass-Through from Tennessee Technological University</i>	81.086	BL163313540	-	1,307	1,307
	81.086	BL179143520	-	43,472	43,472
<i>Pass-Through from The Pennsylvania State University</i>	81.086	S002944-US E	-	4,970	4,970
<i>Pass-Through from University of Colorado</i>	81.086	1560004; PO 1001427884	-	59,875	59,875
<i>Pass-Through from University of Maryland</i>	81.086	94799-Z7096202	-	(5,598)	(5,598)
<i>Pass-Through from University of Minnesota</i>	81.086	A008635501	-	144,123	144,123
<i>Pass-Through from University of Wisconsin - Madison</i>	81.086	0000003371	-	62,183	62,183
<i>Pass-Through from UChicago Argonne, LLC</i>	81.086	9F-60262	-	175,856	175,856
<i>Pass-Through from Worcester Polytechnic Institute</i>	81.086	10955-GR	-	(12,623)	(12,623)
Total - ALN 81.086				2,334,625	8,250,855
				10,585,480	10,585,480
Renewable Energy Research and Development	81.087		1,304,671	4,045,061	5,349,732
<i>Pass-Through from Amatrol Inc</i>	81.087	M2302783	-	127,369	127,369
<i>Pass-Through from American Association for the Advancement of Science</i>	81.087	M2400245	-	122,457	122,457
<i>Pass-Through from American Institute of Chemical Engineers</i>	81.087	DE-EE0009768	-	161,049	161,049
<i>Pass-Through from Battelle Pacific Northwest Division</i>	81.087	534174	-	68,862	68,862
	81.087	586760	-	584,126	584,126
	81.087	635642	-	1,063,736	1,063,736
	81.087	636304	-	310,884	310,884
	81.087	637140	-	-	-
<i>Pass-Through from Brookhaven National Laboratory</i>	81.087	426458	-	80,487	80,487
	81.087	436901	-	88,568	88,568
<i>Pass-Through from Electric Power Research Institute</i>	81.087	10015579	-	47,526	47,526
<i>Pass-Through from Frontier Energy, Inc.</i>	81.087	UTA20-000766; LOA	-	23,848	23,848
	81.087	UTA20-000766; 21733 000; UT0203-21733	-	761,718	761,718

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Gas Technology Institute</i>	81.087	S884	\$ -	\$ 5,255	\$ 5,255
<i>Pass-Through from Geothermix, LLC</i>	81.087	UTAUS-FA00001507	-	104,283	104,283
<i>Pass-Through from Geysers Power Co LLC</i>	81.087	M2400807	-	162,883	162,883
<i>Pass-Through from Oklahoma State University</i>	81.087	1-519844-FORGE- HOUSTON	-	48,917	48,917
<i>Pass-Through from Oregon State University</i>	81.087	G0185A-A	-	38,791	38,791
<i>Pass-Through from Pacific Northwest National Laboratory</i>	81.087	672837	-	247,282	247,282
<i>Pass-Through from Portland General Electric Company</i>	81.087	UTAUS-FA00002327	-	133,680	133,680
<i>Pass-Through from Project Innerspace Inc.</i>	81.087	M2403809	-	4,978	4,978
<i>Pass-Through from Shell International Exploration and Production, Inc.</i>	81.087	DE-EE0009387	-	(29,689)	(29,689)
<i>Pass-Through from Slipstream Group, Inc.</i>	81.087	B23300	-	15,595	15,595
<i>Pass-Through from University of Arkansas</i>	81.087	UA2020-166	-	199	199
<i>Pass-Through from University of Oklahoma</i>	81.087	2024-63	-	32,851	32,851
	81.087	2024-66	-	59,998	59,998
<i>Pass-Through from University of Utah</i>	81.087	10039612-TTU-8-3637- AF2	-	114,983	114,983
	81.087	10039612-UTAUSTIN-4- 2492-AF1;	212,438	993,603	1,206,041
<i>Pass-Through from Washington State University</i>	81.087	130616 SPC002331	-	3,613	3,613
<i>Pass-Through from Washington University - St. Louis</i>	81.087	WU-24-0411	-	4,749	4,749
<i>Pass-Through from Woods Hole Oceanographic Institution</i>	81.087	DE-EE0009424	-	55,015	55,015
Total - ALN 81.087			1,517,109	9,482,677	10,999,786
Fossil Energy Research and Development	81.089		5,073,784	36,092,159	41,165,943
<i>Pass-Through from Colorado State University</i>	81.089	G-31951-03	-	55,528	55,528
	81.089	G-31951-04	-	13,541	13,541
<i>Pass-Through from Membrane Technology and Research, Inc.</i>	81.089	UTA19-000508	-	16,335	16,335
<i>Pass-Through from Parametric Solutions, Inc.</i>	81.089	P21000033	-	60,295	60,295
<i>Pass-Through from Southern States Energy Board</i>	81.089	SSEB-SECARBUSA-931- TXBEG-2020-001	-	768,437	768,437
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	81.089	101914-18216	-	50,451	50,451
<i>Pass-Through from Washington University</i>	81.089	WU-22-0144	-	36,238	36,238
Total - ALN 81.089			5,073,784	37,092,984	42,166,768
Stewardship Science Grant Program	81.112		1,331,566	2,134,447	3,466,013
Defense Nuclear Nonproliferation Research	81.113		7,927	164,184	172,111
<i>Pass-Through from Georgia Institute of Technology</i>	81.113	AWD-000372-G11	-	161,565	161,565
	81.113	AWD-000372-G9; PO- 5050702	-	283,318	283,318
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>	81.113	7547773	174,289	62,938	237,227
<i>Pass-Through from University of California - Berkeley</i>	81.113	00010834 (PO#BB01647551)	-	180,707	180,707
<i>Pass-Through from University of Florida</i>	81.113	00003931	-	91,273	91,273
<i>Pass-Through from University of Michigan</i>	81.113	K00009802 / PO#3005795901	-	35,632	35,632
Total - ALN 81.113			182,216	979,617	1,161,833
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	1,240,434	1,240,434
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>	81.117	M2302313	-	2,985	2,985
Total - ALN 81.117			-	1,243,419	1,243,419
Nuclear Energy Research, Development and Demonstration	81.121		704,016	3,016,726	3,720,742
<i>Pass-Through from Georgia Institute of Technology</i>	81.121	AWD-005358-S1	-	42,219	42,219
<i>Pass-Through from Pacific Northwest National Laboratory</i>	81.121	572172	-	18,728	18,728
<i>Pass-Through from Purdue University</i>	81.121	14000472-005	-	(1,727)	(1,727)
<i>Pass-Through from The Pennsylvania State University</i>	81.121	S001259-US E	-	219,340	219,340
	81.121	S001374-US E	-	(50,106)	(50,106)
<i>Pass-Through from University of Michigan</i>	81.121	K00018632	-	20,742	20,742
	81.121	K00019065	-	14,705	14,705
<i>Pass-Through from University of Nebraska - Lincoln</i>	81.121	25-1120-0022-002	-	16,656	16,656
<i>Pass-Through from University of Pittsburgh</i>	81.121	AWD00003173 416983-1	-	(33)	(33)
<i>Pass-Through from University of Tennessee - Knoxville</i>	81.121	A21-0478-S001	-	13,308	13,308
	81.121	A23-0325-S003	-	63,191	63,191
<i>Pass-Through from Utilities Service Alliance Inc</i>	81.121	DE-NE00088927	-	116,986	116,986
<i>Pass-Through from Westinghouse Electric Company</i>	81.121	PO 4500882631	-	172,786	172,786

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from X Energy Partners, LLC</i>	81.121	PURCHASE : 0000002461	\$ -	\$ 32,335	\$ 32,335
Total - ALN 81.121			704,016	3,695,856	4,399,872
Electricity Research, Development and Analysis	81.122		279,730	415,999	695,729
<i>Pass-Through from Los Alamos National Laboratory</i>	81.122	616754	-	131,088	131,088
Total - ALN 81.122			279,730	547,087	826,817
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		2,742,812	4,145,732	6,888,544
<i>Pass-Through from Battelle Pacific Northwest Division</i>	81.123	701152	-	482,983	482,983
<i>Pass-Through from Battelle Savannah River Alliance, LLC</i>	81.123	BOA 875	-	259,223	259,223
	81.123	0000602945	22,554	167,884	190,438
<i>Pass-Through from Florida A &amp; M University</i>	81.123	C-5124	-	100,008	100,008
	81.123	C-5166	15,000	38,649	53,649
<i>Pass-Through from Florida International University</i>	81.123	000506	-	298,858	298,858
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>	81.123		-	43,755	43,755
	81.123	N000462812	-	15,764	15,764
	81.123	N000466036	-	66,879	66,879
	81.123	N000466755	-	65,507	65,507
<i>Pass-Through from Lawrence Livermore National Laboratory</i>	81.123	N000468338	-	12,031	12,031
	81.123	B640889	-	43,102	43,102
	81.123	B641173	-	131,858	131,858
	81.123	B650840	-	130,114	130,114
	81.123	B655793	-	108,049	108,049
	81.123	B657962	-	276,700	276,700
	81.123	B661293	-	202,152	202,152
	81.123	B661318	-	521	521
	81.123	B662744	-	26,633	26,633
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>	81.123	B662901	-	56,413	70,233
	81.123	B652873	13,820	145,286	145,286
<i>Pass-Through from Los Alamos National Laboratory</i>	81.123	B656800	-	370	370
<i>Pass-Through from Navajo Technical University</i>	81.123	476278	-	189,827	189,827
<i>Pass-Through from New Mexico State University</i>	81.123	NTU-42541	-	141,386	141,386
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>	81.123	Q02286	-	7,626	7,626
	81.123	PO 2416514 / 1923579	-	75,325	75,325
	81.123	PO 2530018 / 1923579	-	116	116
	81.123	PO 2545051	-	9,854	9,854
	81.123	2340874	-	18,026	18,026
	81.123	2548768	-	13,798	13,798
<i>Pass-Through from Pacific Northwest National Laboratory</i>	81.123	2568708	-	128,098	128,098
<i>Pass-Through from Sistema Universitario Ana G. Mendez Incorporado</i>	81.123	643231	-	188,238	188,238
<i>Pass-Through from Triad National Security, LLC</i>	81.123	2021T-01	-	164,360	164,360
	81.123	CF4346	164,360	-	164,360
	81.123	592080	-	5,489,959	5,489,959
	81.123	640649	-	24,000	24,000
<i>Pass-Through from University of New Mexico</i>	81.123	023407-879Z	-	95,181	95,181
	81.123	023408-87B4	-	4,745	4,745
	81.123	023453-87HQ	-	18,000	18,000
Total - ALN 81.123			2,958,546	13,222,650	16,181,196
Predictive Science Academic Alliance Program	81.124		-	2,840,680	2,840,680
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>	81.124	7738697	-	9,738	9,738
<i>Pass-Through from University of Colorado - Boulder</i>	81.124	DE-NA0003962	-	133,244	133,244
Total - ALN 81.124			-	2,983,662	2,983,662
Advanced Research Projects Agency - Energy	81.135		2,782,197	9,520,872	12,303,069
<i>Pass-Through from Aquanis, Inc.</i>	81.135	DE-AR0001011	-	22,214	22,214
<i>Pass-Through from ADMA Products, Inc.</i>	81.135	AGMT C13-00682	-	3,000	3,000
<i>Pass-Through from Parallel Systems, Inc</i>	81.135	FA00001828	-	99,032	99,032
<i>Pass-Through from Regents of the University of California</i>	81.135	0121 G LA393	-	47,128	47,128

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from RTI International</i>	81.135	4-340-0218640-66956L	\$ -	\$ 94,425	\$ 94,425
<i>Pass-Through from SapienTai LLC</i>	81.135	UTA20-001170	-	83,288	83,288
<i>Pass-Through from SixPoint Materials, Inc.</i>	81.135	DE-AR0001562	-	111,310	111,310
<i>Pass-Through from University of Colorado - Boulder</i>	81.135	1561501	-	(1,205)	(1,205)
<i>Pass-Through from University of Florida</i>	81.135	DE-AR0001645	-	42,209	42,209
	81.135	M2303763	-	392,543	392,543
<i>Pass-Through from University of Pennsylvania</i>	81.135	PO 5065713	-	91,924	91,924
<i>Pass-Through from University of Tennessee</i>	81.135	A21-1349-S001	-	48,764	48,764
<i>Pass-Through from Washington University</i>	81.135	WU-23-0556	-	72,715	72,715
Total - ALN 81.135				2,782,197	10,628,219
Minority Economic Impact	81.137		-	427,869	427,869
<i>Pass-Through from New Mexico State University</i>	81.137	Q02605	-	56,387	56,387
Total - ALN 81.137				-	484,256
Total - U.S. Department of Energy				20,859,808	165,855,957
<b>U.S. Department of Education</b>					
U.S. Department of Education	84.XXX	P116S230007	-	103,606	103,606
	84.XXX	48-09-C13036	-	852,386	852,386
<i>Pass-Through from American Institutes for Research</i>	84.XXX	488000002	-	36,462	36,462
<i>Pass-Through from Idaho National Laboratory</i>	84.XXX	4603739 #287775	-	21,393	21,393
Total - ALN 84.XXX				-	1,013,847
Undergraduate International Studies and Foreign Language Programs	84.016		-	17,727	17,727
International Research and Studies	84.017A		-	73,372	73,372
Fulbright-Hays Doctoral Dissertation Research Abroad Program	84.022A		-	87,822	87,822
Higher Education Institutional Aid	84.031		194,568	2,179,021	2,373,589
Title III Part A Programs - Strengthening Institutions Program	84.031A		-	114,257	114,257
Hispanic-Serving Institutions - Science Technology Engineering or Mathematics and Articulation Programs	84.031C		293,930	1,655,873	1,949,803
<i>Pass-Through from Amarillo College</i>	84.031C	21-0941	-	71,624	71,624
Total - ALN 84.031C				293,930	1,727,497
Promoting Postbaccalaureate Opportunities for Hispanic Americans Program	84.031M		-	111,433	111,433
Developing Hispanic-Serving Institutions Program	84.031S		-	5,666,889	5,666,889
<i>Pass-Through from Northwest Vista College</i>	84.031S	BONNER-P031S180160	-	8,779	8,779
	84.031S		-	480,556	480,556
Total - ALN 84.031S				-	6,156,224
Fund for the Improvement of Postsecondary Education - RDI Grant Program	84.116H		-	90,063	90,063
Augustus F. Hawkins Centers of Excellence (Hawkins) Program	84.116K		-	573,597	573,597
Modeling and Simulation Program	84.116S		-	264,324	264,324
Fund for the Improvement of Postsecondary Education - Open Textbooks Pilot Program	84.116T		38,127	73,578	111,705
Rural Postsecondary & Economic Development (RPED) Program	84.116W		-	276,609	276,609
Fund for the Improvement of Postsecondary Education	84.116Z		-	2,725,586	2,725,586
<i>Pass-Through from University of Maryland - Baltimore County</i>	84.116Z	ED0008-01	-	55,205	55,205
	84.116Z		-	125,423	125,423
Total - ALN 84.116Z				-	2,906,214
Minority Science and Engineering Improvement	84.120A		93,068	1,564,348	1,657,416
Rehabilitation Long-Term Training	84.129		-	145,573	145,573
Migrant Education College Assistance Migrant Program	84.149A		-	188,166	188,166
School Safety National Activities	84.184		-	1,358,392	1,358,392
Mental Health Service Professional (MHSP) Demonstration Grant Program	84.184X		-	106,652	106,652
<i>Pass-Through from Florida Department of Education</i>	84.184X	S184X230134	114,634	-	114,634
Total - ALN 84.184X				114,634	106,652
Graduate Assistance in Areas of National Need	84.200A		-	195,777	195,777
Javits Gifted and Talented Students Education	84.206A	19-853-TAMU	-	22,056	22,056
K-12 Congressionally Funded Community Projects	84.215K		-	556,473	556,473

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
TRIO McNair Post-Baccalaureate Achievement	84.217A		\$ -	\$ 1,290,103	\$ 1,290,103
<i>Pass-Through from Grand Valley State University</i>	84.217A	GVSU-17201005-01	-	-	-
Total - ALN 84.217A			-	1,290,103	1,290,103
Centers for International Business Education	84.220A		-	274,381	274,381
Language Resource Centers	84.229A	S003480-US E	-	9,794	9,794
Rehabilitation Training Technical Assistance Centers	84.264	0000001061	-	45,660	45,660
<i>Pass-Through from University of Wisconsin - Madison</i>	84.264	0000003277	-	73,337	73,337
Total - ALN 84.264			-	118,997	118,997
Education Research, Development and Dissemination	84.305		296,775	4,282,824	4,579,599
<i>Pass-Through from American Institutes for Research</i>	84.305	0545600001	-	168,580	168,580
<i>Pass-Through from University of Delaware</i>	84.305	R305S210008	-	39,710	39,710
<i>Pass-Through from University of Oregon</i>	84.305	2252X0A	-	20,160	20,160
<i>Pass-Through from Washington State University</i>	84.305	139529-WSU001208	-	3,036	3,036
<i>Pass-Through from Washington University - St. Louis</i>	84.305	139529-WSU001208	-	15,748	15,748
Total - ALN 84.305			296,775	4,530,058	4,826,833
Education Research	84.305A		953,605	3,581,980	4,535,585
<i>Pass-Through from American Institutes for Research</i>	84.305A	0501100001	-	34,594	34,594
<i>Pass-Through from Harvard University</i>	84.305A	108164-5110832	-	54,467	54,467
<i>Pass-Through from Michigan State University</i>	84.305A	RC112756 - TAMU	-	144,996	144,996
<i>Pass-Through from New York University</i>	84.305A	F3478-01; PO# IB00524365	-	62,874	62,874
<i>Pass-Through from Research for Action</i>	84.305A	UTA21-000372; P00371V0359-001	-	105,711	105,711
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	84.305A	18875	-	57,045	57,045
<i>Pass-Through from University of South Florida</i>	84.305A	R305A170638-18	-	(864)	(864)
Total - ALN 84.305A			953,605	4,040,803	4,994,408
Research Training Programs in the Education Sciences	84.305B	579918	-	22,693	22,693
Education Research and Development Centers Improving Teaching and Learning in Postsecondary Institutions	84.305C		507,890	1,127,294	1,635,184
Research in Special Education	84.324		80,620	740,424	821,044
<i>Pass-Through from Oregon Research Institute</i>	84.324	R324A200153	-	56,730	56,730
<i>Pass-Through from Vanderbilt University</i>	84.324	R324A230154	-	14,162	14,162
Total - ALN 84.324			80,620	811,316	891,936
Special Education Research Cognition and Student Learning	84.324A		612,575	2,797,051	3,409,626
<i>Pass-Through from George Mason University</i>	84.324A	E2048161	-	106,174	106,174
<i>Pass-Through from Michigan State University</i>	84.324A	RC112762	-	5,247	5,247
<i>Pass-Through from The Ohio State University</i>	84.324A	SPC- 1000005227/GR124079	-	73,096	73,096
<i>Pass-Through from University of California - Riverside</i>	84.324A	S-001573	-	430,450	430,450
<i>Pass-Through from University of Delaware</i>	84.324A	UDR0000280	-	120,299	120,299
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>	84.324A	R324A230238	-	57,363	57,363
	84.324A	R324A230239	-	173,254	173,254
<i>Pass-Through from University of Maryland</i>	84.324A	93154-Z2028201	-	75,116	75,116
<i>Pass-Through from Vanderbilt University</i>	84.324A	UNIV61612; PO# P21010459	-	283,783	283,783
	84.324A	UNIV62297 PO#P22011326	-	498,429	498,429
Total - ALN 84.324A			612,575	4,620,262	5,232,837
Special Education Research and Development Center Program	84.324C		-	718,254	718,254
Research Networks Focused on Critical Problems of Policy and Practice in Special Education	84.324N		-	225,218	225,218
Research Grants Focused on Systematic Replication in Special Education	84.324R	281740A	-	85,385	85,385
<i>Pass-Through from University of Virginia</i>	84.324R	GR016489 00000419	-	153,406	153,406
Total - ALN 84.324R			-	238,791	238,791
COVID-19 - Research to Accelerate Pandemic Recovery in Special Education	84.324X		210,512	1,435,007	1,645,519
<i>Pass-Through from University of California - Irvine</i>	84.324X	2022-1858	-	5,152	5,152
<i>Pass-Through from University of Missouri - Columbia</i>	84.324X	C00076462-2	-	254,329	254,329
Total - ALN 84.324X			210,512	1,694,488	1,905,000

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		\$ -	\$ 742,520	\$ 742,520
<i>Pass-Through from Baylor University</i>	84.325	1001265-02	-	152,203	152,203
Total - ALN 84.325			-	894,723	894,723
Preparation of Special Education, Early Intervention, and Related Services Leadership Personnel	84.325D		-	519,530	519,530
<i>Pass-Through from University of Oklahoma</i>	84.325D	1001265-01	-	323,496	323,496
<i>Pass-Through from University of Tennessee</i>	84.325D	2022-72	-	195,825	195,825
<i>Pass-Through from University of Tennessee</i>	84.325D	A22-0404-S001	-	243,930	243,930
Total - ALN 84.325D			-	1,282,781	1,282,781
Special Education - Personnel Development to Improve Services and Results for Children w/Disabilities	84.325M		-	119,392	119,392
Model Demonstration Projects to Develop Coaching Systems	84.326M		-	285,430	285,430
Center for Systemic Improvement	84.326R		195,145	4,464,845	4,659,990
<i>Pass-Through from American Institutes for Research</i>	84.326R	H326Q21001; PO# 0520600001	35,568	74,068	109,636
<i>Pass-Through from Boston University</i>	84.326R	4500004288	-	36,197	36,197
<i>Pass-Through from University of Maryland</i>	84.326R	94866-Z2031201	-	207,512	207,512
<i>Pass-Through from WestEd</i>	84.326R	S-19498	-	26,333	26,333
<i>Pass-Through from WestEd</i>	84.326R	S-20360	-	282,348	282,348
Total - ALN 84.326R			230,713	5,091,303	5,322,016
National Technical Assistance Center on Positive Behavioral Interventions and Supports	84.326S	282070F	-	27,524	27,524
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327	H327S230003	-	197,962	197,962
Stepping-Up Technology Implementation	84.327S		-	375,887	375,887
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		432,795	555,245	988,040
Teacher Quality Partnership Grants	84.336		-	251,564	251,564
<i>Pass-Through from Western Michigan University</i>	84.336	189467	-	12,613	12,613
Total - ALN 84.336			-	264,177	264,177
Teacher Quality Partnership Program	84.336S		656,905	282,003	938,908
Arts in Education	84.351		-	812,428	812,428
English Language Acquisition State Grants	84.365A		-	986,175	986,175
<i>Pass-Through from Baylor University</i>	84.365A	1001275-01; ORD0056385	-	77,853	77,853
Total - ALN 84.365A			-	1,064,028	1,064,028
National Professional Development Program	84.365Z		-	(106)	(106)
<i>Pass-Through from University of California - Santa Cruz</i>	84.365Z	1001275-02	-	43,074	43,074
<i>Pass-Through from University of California - Santa Cruz</i>	84.365Z	A22-0375-S003 / P077	-	55,508	55,508
Total - ALN 84.365Z			-	98,476	98,476
Supporting Effective Instruction State Grants, Title II, Part A	84.367A		-	5,659	5,659
Competitive Grants for State Assessments	84.368	S368A220014	-	2,192	2,192
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407A		-	1,303,670	1,303,670
Education Innovation and Research - Mid-phase Grants	84.411B	M1900975	-	33,770	33,770
<i>Pass-Through from The University of Texas Foundation, Inc.</i>	84.411B	UTAUS-FA00002959	-	276,710	276,710
Total - ALN 84.411B			-	310,480	310,480
Education Innovation and Research - Early-phase grants	84.411C	UTA18-000575; PO #700024	-	(1,555)	(1,555)
<i>Pass-Through from Mineola Independent School District</i>	84.411C	24-SRA-JMP-0210	-	32,616	32,616
<i>Pass-Through from Southern Methodist University</i>	84.411C	G002048-UT- KETTERLINGELLER	-	343,495	343,495
<i>Pass-Through from The University of Texas Foundation, Inc.</i>	84.411C	UTAUS-FA00002983	-	99,687	99,687
<i>Pass-Through from Touro College</i>	84.411C	120120-SC03	-	37,290	37,290
<i>Pass-Through from University of Oregon</i>	84.411C	226000-05764-PSC; UO #2428U0	-	45,951	45,951
Total - ALN 84.411C			-	557,484	557,484



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
DISABILITY INNOVATION FUND (DIF)	84.421D		\$ -	\$ 306,996	\$ 306,996
Supporting Effective Educator Development Program	84.423A		-	834,704	834,704
COVID-19 - Education Stabilization Fund-State Educational Agency (Outlying Areas) (ESF-SEA I and II)	84.425A	NAID20230028	-	55,860	55,860
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C		-	47,204	47,204
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		-	(1,121)	(1,121)
Augustus F. Hawkins Centers of Excellence Program	84.428A		-	436,781	436,781
Total - U.S. Department of Education			4,716,717	54,736,742	59,453,459
<b>National Archives and Records Administration</b>					
National Historical Publications and Records Grants	89.003		-	2,891,242	2,891,242
<i>Pass-Through from Arab American National Museum</i>	89.003	RJ-103346	-	2,873	2,873
Total - ALN 89.003			-	2,894,115	2,894,115
Total - National Archives and Records Administration			-	2,894,115	2,894,115
<b>U.S. Department of Health and Human Services</b>					
U.S. Department of Health and Human Services	93.XXX				
		BAA-PMQWP#243; LOA	-	150,238	150,238
	93.XXX	BAA-PMQWP#243; 75F40120C00198	-	84,184	84,184
	93.XXX	HHSN261201200034I- TO11	25,566	41,875	67,441
	93.XXX	HHSN261201200034I	-	186,645	186,645
	93.XXX	HHSN261201500018I- TO8	-	-	-
	93.XXX	HHSN261201500018I- TO9	-	1	1
	93.XXX	HHSN268201600033I	-	159,935	159,935
	93.XXX	HHSN2722010000381 02	-	(6,859)	(6,859)
	93.XXX	HHSN272201700039I	43,361	302,361	345,722
	93.XXX	HHSN272201700040I	368,961	306,231	675,192
	93.XXX	HQ08452390004	-	276,048	276,048
	93.XXX	KTR003981A	-	2,604	2,604
	93.XXX	NIH IPA / NIE	-	77,264	77,264
	93.XXX	PO# 3007579707/ K00019542	86,675	-	86,675
	93.XXX	PRE-AWARD	-	90,661	90,661
	93.XXX	SRA00655/FA864924P0 162	-	12,271	12,271
	93.XXX	2021-0188	-	6,127	6,127
	93.XXX	5 R24 HD042849-06 07 08 09 10	-	(1,365)	(1,365)
	93.XXX	5R50CA243698-05	-	89,523	89,523
	93.XXX	5144584	-	172,150	172,150
	93.XXX	7R01GM131062-05	-	131,331	131,331
	93.XXX	75A50120C00169	-	1,250	1,250
	93.XXX	75D30122C14776	39,926	16,300	56,226
	93.XXX	75D30122C14776; 0000HCAT-2022-64451	-	4,700	4,700
	93.XXX	75D30122C15411	24,087	129,814	153,901
	93.XXX	75D30122P13676	-	90,238	90,238
	93.XXX	75D30123C17565	42,660	139,872	182,532
	93.XXX	75F40122C00019	-	232,861	232,861
	93.XXX	75N91019D00021	-	594,398	594,398
	93.XXX	75N91019D00021 / 3001647560	-	91,696	91,696
	93.XXX	75N91019D00021 / 3002281539	-	151,179	151,179
	93.XXX	75N91020F00001	-	16,570	16,570
	93.XXX	75N91023F00001	219,927	200,610	420,537

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.XXX	75N91023F00002	\$ 384,347	\$ 58,630	\$ 442,977
	93.XXX	75N91023P00541	-	147,084	147,084
	93.XXX	75N93019D00022	-	70,996	70,996
	93.XXX	75N93023F00001	-	393,162	393,162
	93.XXX	75N95020P00344	-	27,397	27,397
	93.XXX	75N95023C00002-0- 9999-1	-	1,121,801	1,121,801
	93.XXX	75N95023C00016	-	537,257	537,257
	93.XXX	75N9802D00086	-	342,316	342,316
	93.XXX	75N98021D00018	-	128,266	128,266
<i>Pass-Through from AbVacc, Inc.</i>	93.XXX	75N93021C00021	-	339,402	339,402
<i>Pass-Through from Alfred I. DuPont Hospital for Children of The Nemours Foundation</i>	93.XXX	5R01CA258668-03	-	72,049	72,049
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>	93.XXX	14950	-	35,041	35,041
<i>Pass-Through from Alliance NCTN Foundation</i>	93.XXX	59727	-	123,636	123,636
<i>Pass-Through from American College of Surgeons</i>	93.XXX	ACOSOG Z6051 01	-	(2,721)	(2,721)
<i>Pass-Through from American Type Culture Collection</i>	93.XXX	75A50120D00013	-	39,893	39,893
<i>Pass-Through from Battelle Memorial Institute</i>	93.XXX	HHSN272201200003I	-	-	-
	93.XXX	HHSO1002017000111	-	159,626	159,626
<i>Pass-Through from Baylor College of Medicine</i>	93.XXX	HHSN268201600033I	-	3,809,152	3,809,152
	93.XXX	75N92023D00012	-	16,152	16,152
<i>Pass-Through from Cerus Corporation</i>	93.XXX	CLI 00125	-	76,934	76,934
<i>Pass-Through from Children's Hospital of Philadelphia</i>	93.XXX	N02-CM-62212	-	-	-
<i>Pass-Through from College of American Pathologists</i>	93.XXX	BA PMWP #216	-	222,907	222,907
<i>Pass-Through from Duke University</i>	93.XXX	HHSN-275201800003I	-	507	507
	93.XXX	303000988	-	64,038	64,038
	93.XXX	303001129	-	5,958	5,958
	93.XXX	303002805	-	164,231	164,231
<i>Pass-Through from Eastern Virginia Medical School</i>	93.XXX	V221271-22	-	332	332
<i>Pass-Through from El Paso County</i>	93.XXX	2023-0776	-	35,524	35,524
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>	93.XXX	HHSN261000027	-	97,887	97,887
	93.XXX	HHSN261200800001E	-	251,141	251,141
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.XXX	FRED HUTCHINSON CANCER RE	-	23	23
	93.XXX	HHSN272201600015C	-	(29,299)	(29,299)
<i>Pass-Through from Georgia Institute of Technology</i>	93.XXX	AWD-005737-S2	-	104,703	104,703
<i>Pass-Through from Governor's Partnership to Protect Connecticut's Workforce, Inc.</i>	93.XXX	188598	-	3,211	3,211
<i>Pass-Through from Harvard Medical School</i>	93.XXX	152048 5128047 0054	-	150,319	150,319
<i>Pass-Through from Healthy Tarrant County Collaboration</i>	93.XXX	UTA001	-	49,650	49,650
<i>Pass-Through from Indiana University</i>	93.XXX	8836-UTA; PO 0300638	-	57,574	57,574
<i>Pass-Through from Johns Hopkins University</i>	93.XXX	2005846631	-	92,771	92,771
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>	93.XXX	HHSN261201500003I	-	696,451	696,451
	93.XXX	HHSN261201500003I	-	(9,551)	(9,551)
	93.XXX	19X146F	-	44,953	44,953
	93.XXX	20X089	-	94,196	94,196
	93.XXX	21X136/75N91019D0002 4	-	(4,688)	(4,688)
	93.XXX	22X121	41,035	76,101	117,136
	93.XXX	23X054F	-	44,200	44,200
	93.XXX	72284	-	37,192	37,192
	93.XXX	75N91019D00024	-	4,023,729	4,023,729
<i>Pass-Through from Leidos, Inc.</i>	93.XXX	23X068; PO #4100166547	-	145,566	145,566
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>	93.XXX	W15QKN1691002	-	524,289	524,289
	93.XXX	W911QY20C0099	-	-	-
<i>Pass-Through from Massachusetts General Hospital</i>	93.XXX	HDTRA122C0006	-	152,918	152,918
	93.XXX	30T2OD032701-01S1	-	172,964	172,964
<i>Pass-Through from Mayo Clinic</i>	93.XXX	HHSN261201200042I	-	1,986	1,986
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.XXX	W911SR2490002	-	37,867	37,867
<i>Pass-Through from Netrias LLC</i>	93.XXX	20-004	-	107,454	107,454
<i>Pass-Through from New Mexico Institute of Mining and Technology</i>	93.XXX	75D30119C06390	-	25,616	25,616

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from North American Association of Central Cancer Registries</i>	93.XXX	2021-07-02 COA #0001	\$ - \$	106,738 \$	106,738
<i>Pass-Through from Northwestern University</i>	93.XXX	SP0071158 60062905 COA014	-	273,197	273,197
	93.XXX	SP0071158 60062905 UTSW	-	11,268	11,268
<i>Pass-Through from NovoMedix LLC</i>	93.XXX	75N91020R00043	-	131,971	131,971
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>	93.XXX	HHSN26100039	-	24,966	24,966
<i>Pass-Through from Oak Ridge Associated Universities</i>	93.XXX	609344	-	29,791	29,791
<i>Pass-Through from Onestar National Service Commission</i>	93.XXX	M2102481	-	2,047	2,047
<i>Pass-Through from Pacific Northwest Laboratory</i>	93.XXX	494645 YEAR 5	-	76,220	76,220
<i>Pass-Through from Physical Sciences, Inc.</i>	93.XXX	HHSN261201600030C	-	(9,314)	(9,314)
<i>Pass-Through from Pyxis Partners LLC</i>	93.XXX	5-55168/1OT2OD035580- 01	-	140,384	140,384
<i>Pass-Through from Q-Chem, Inc.</i>	93.XXX	2R44GM133270-02A1	-	52,567	52,567
<i>Pass-Through from Radiation Oncology Dept</i>	93.XXX	RTOG3501	-	(402)	(402)
<i>Pass-Through from Rivanna Medical, Inc.</i>	93.XXX	75A50121C00035- CLIN002-SU	-	12,418	12,418
<i>Pass-Through from Rush University Medical Center</i>	93.XXX	75D30120C08008	-	84,609	84,609
<i>Pass-Through from RTI International</i>	93.XXX	3-312-0217188-65701L	-	7,312	7,312
	93.XXX	5263-312-0218952- 67470L	-	44,438	44,438
<i>Pass-Through from Stanford University</i>	93.XXX	5U01NS110728-04	-	142,365	142,365
<i>Pass-Through from SygnaMap, Inc.</i>	93.XXX	ZHANG/ SYGNAMAP	-	18,350	18,350
<i>Pass-Through from Syneos Health, LLC</i>	93.XXX	HHSO100201700014C	-	4,952	4,952
<i>Pass-Through from SRI International</i>	93.XXX	75N94020D00003	-	135,531	135,531
<i>Pass-Through from Teachers Development Group</i>	93.XXX	CE1HS52853	-	1,941,447	1,941,447
<i>Pass-Through from The Ohio State University</i>	93.XXX	R01CA240726-03	-	24,315	24,315
<i>Pass-Through from University of Alabama - Birmingham</i>	93.XXX	000533486-SC001	-	99,749	99,749
	93.XXX	75N92023D00002/75N92 023F00001	-	92,170	92,170
<i>Pass-Through from University of California - Berkeley</i>	93.XXX	00010534; PO #BB01680055	-	58,298	58,298
<i>Pass-Through from University of California - Los Angeles</i>	93.XXX	1638PLA026	-	111	111
	93.XXX	2000 G LE482 (PO# 2000GLE482)	-	143,900	143,900
<i>Pass-Through from University of Georgia</i>	93.XXX	00002151- 4A	-	16,464	16,464
<i>Pass-Through from University of Massachusetts Medical School</i>	93.XXX	OSP29546-02 WA013488	-	91,002	91,002
<i>Pass-Through from University of Michigan</i>	93.XXX	CUFFGEN 2024	-	5,147	5,147
	93.XXX	HHSN2682018000021	-	635,991	635,991
	93.XXX	75N92023R0194	-	143,234	143,234
<i>Pass-Through from University of Mississippi Medical Center</i>	93.XXX	SP14839-SB4	-	114,494	114,494
<i>Pass-Through from University of Nebraska Medical Center</i>	93.XXX	35-0114-1003-001	-	(92)	(92)
	93.XXX	75P00122R00007	-	66,289	66,289
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.XXX	75N92022D00001	-	348,483	348,483
	93.XXX	75N92022D00001/75N920 24F0001	-	158,837	158,837
	93.XXX	75N93022C00024	-	104,064	104,064
<i>Pass-Through from University of Pittsburgh</i>	93.XXX	AWD00008169-13	-	5,360	5,360
<i>Pass-Through from University of Wisconsin - Madison</i>	93.XXX	1OT2HD107558-01	-	20,746	20,746
<i>Pass-Through from Veloxai LLC</i>	93.XXX	FLW202209-0044	-	22,091	22,091
<i>Pass-Through from William Marsh Rice University</i>	93.XXX	1U01CA258512-01	-	59,378	59,378
	93.XXX	HDTRA124C0003	-	72,647	72,647
	93.XXX	HHSN2722017000401	-	896,148	896,148
	93.XXX	75D30121C11195	-	(58)	(58)
	93.XXX	75D30122C14642	-	106,451	106,451
	93.XXX	75N95021P00024	-	178,482	178,482
<i>Pass-Through from Boston Children's Hospital</i>	93.XXX	75D30120C07725	-	1,759	1,759
<i>Pass-Through from Duke University</i>	93.XXX	HSC20230502HU/ NEURO	-	145,744	145,744
	93.XXX	SPS-282236/WBSE- 383001268	-	14,019	14,019
	93.XXX	WBSE: 383000909 / SPS: 280176	-	155,415	155,415
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>	93.XXX	AHUJA - FAVHR / IAA: AA1200420	-	307	307
	93.XXX	688- D07021/20FED2000031P	-	93,770	93,770

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Institute for Clinical Research, Inc.</i>	93.XXX	M57-SW-072-1101-3 TO9	\$ -	\$ 1,577,467	\$ 1,577,467
	93.XXX	M94-SA-009-2212- 14/TO14	-	36	36
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>	93.XXX	COVID-20-CTA-DM0033	-	788	788
<i>Pass-Through from PPD Investigator Services LLC</i>	93.XXX	ACTIV-2/A5401	-	39,967	39,967
	93.XXX	SAB-185	-	674	674
<i>Pass-Through from University of Chicago</i>	93.XXX	75N92020D00021	-	51,793	51,793
<i>Pass-Through from University of Washington</i>	93.XXX	UWSC12373	-	21,844	21,844
	93.XXX	UWSC12376	-	14,464	14,464
<i>Pass-Through from Wayne State University</i>	93.XXX	WSU22026-A3	-	316,463	316,463
Total - ALN 93.XXX			1,276,545	27,818,572	29,095,117
Medical Reserve Corps Small Grant Program	93.008		146,873	153,387	300,260
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	131562	-	20,164	20,164
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		-	155,032	155,032
<i>Pass-Through from Angelina College</i>	93.048	M2400575	404,446	73,783	478,229
<i>Pass-Through from National Council on Aging, Inc</i>	93.048	M2400702	-	5,354	5,354
<i>Pass-Through from The Wistar Institute</i>	93.048	M2101014	-	187,475	187,475
Total - ALN 93.048			404,446	421,644	826,090
Training in General, Pediatric, and Public Health Dentistry	93.059		-	326,710	326,710
Sexual Risk Avoidance Education	93.060		23,584	20,072	43,656
Global AIDS	93.067	1 NU2GGH002370-01-00	-	36,920	36,920
Environmental Public Health and Emergency Response	93.070	5NUE1EH001390-04-00	-	45,989	45,989
<i>Pass-Through from City of New Orleans</i>	93.070	K21-1249	-	14,706	14,706
<i>Pass-Through from University of Iowa</i>	93.070	S01265-01	-	105,313	105,313
Total - ALN 93.070			-	166,008	166,008
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		96,490	236,469	332,959
<i>Pass-Through from University of Arkansas for Medical Sciences</i>	93.073	1U01DD001306-01-00	-	9,370	9,370
	93.073	54309	-	36,823	36,823
	93.073	6U01DD001285-05-02	-	34,090	34,090
Total - ALN 93.073			96,490	316,752	413,242
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		(30)	328,519	328,489
<i>Pass-Through from Penn State University</i>	93.077	1U54DA058271-01	-	371,861	371,861
<i>Pass-Through from Yale University</i>	93.077	CON-80003727 (GR116809)	-	106,783	106,783
Total - ALN 93.077			(30)	807,163	807,133
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	A22-0075-S001	-	1,691	1,691
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		-	(516)	(516)
<i>Pass-Through from San Diego State University Research Foundation</i>	93.084	D10298-03 SA910 A1 5A775	-	17,514	17,514
	93.084	D11130-03 SA910 A2 5A775	-	10,912	10,912
<i>Pass-Through from University of Alabama - Birmingham</i>	93.084	000540334-SC010	-	88,519	88,519
	93.084	1U01CK000692-01-00	-	19,953	19,953
<i>Pass-Through from University of Georgia Research Foundation, Inc.</i>	93.084	1NU50CK000626-01-00	-	132,359	132,359
Total - ALN 93.084			-	268,741	268,741
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		60,226	820,575	880,801
<i>Pass-Through from BCFS Health and Human Services</i>	93.086	PIEL-BCFS HHS READY	-	348,815	348,815

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from The Parenting Center</i>	93.086	UTA21-000045 1- MIGRATED	\$ -	\$ 49,152	\$ 49,152
	93.086	UTA21-000050 1- MIGRATED	-	191,407	191,407
	93.086	UTA21-000050 2 (90ZD0025)	-	13,702	13,702
<i>Pass-Through from University of Central Florida</i>	93.086	GR108425	-	35,221	35,221
Total - ALN 93.086			60,226	1,458,872	1,519,098
Advancing System Improvements for Key Issues in Women's Health	93.088		4,508	360,565	365,073
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		293,713	687,862	981,575
Food and Drug Administration Research	93.103		292,970	6,045,048	6,338,018
<i>Pass-Through from Albert Einstein College of Medicine</i>	93.103	1R01FD007836-01	-	26,812	26,812
<i>Pass-Through from Association of Food and Drug Officials</i>	93.103	M2400437/G-SE-2306- 04170	-	17,907	17,907
<i>Pass-Through from Baylor College of Medicine</i>	93.103	P700000700	-	37,790	37,790
	93.103	7000000758	-	16,628	16,628
	93.103	7000000762	-	(1,219)	(1,219)
<i>Pass-Through from Baylor University</i>	93.103	M2401095	-	513,434	513,434
<i>Pass-Through from Children's Research Institute</i>	93.103	30006108-26	-	22,219	22,219
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>	93.103	5R01FD007275-02	-	2,804	2,804
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>	93.103	U01FD007943-01- UTSW1	-	82,533	82,533
<i>Pass-Through from Massachusetts General Hospital</i>	93.103	5R01FD00728702	-	88,321	88,321
<i>Pass-Through from Regents of the University of Michigan</i>	93.103	K00015592	-	51,143	51,143
<i>Pass-Through from Seattle Children's Hospital</i>	93.103	12672	-	22,000	22,000
<i>Pass-Through from Larix Bioscience LLC</i>	93.103	1R43GH0023900100	-	23,265	23,265
<i>Pass-Through from The Queen's Medical Center</i>	93.103	1U01FD007583-01	-	172	172
Total - ALN 93.103			292,970	6,948,857	7,241,827
Maternal and Child Health Federal Consolidated Programs	93.110		70,832	1,649,302	1,720,134
<i>Pass-Through from Baylor College of Medicine</i>	93.110	5 T71MC45698-02-00	-	39,428	39,428
	93.110	7000001635	-	8,654	8,654
	93.110	7000001732	-	9,901	9,901
<i>Pass-Through from Organization of Teratology Informations</i>	93.110	SRA00000254	-	2,748	2,748
	93.110	SRA00000564	-	61,638	61,638
<i>Pass-Through from University of Colorado</i>	93.110	2UA6MC31101-06-00	-	793	793
<i>Pass-Through from University of Miami</i>	93.110	5R40MC41747-03-00	-	11,080	11,080
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.110	20240424	-	7,681	7,681
Total - ALN 93.110			70,832	1,791,225	1,862,057
Environmental Health	93.113		1,256,722	11,278,483	12,535,205
<i>Pass-Through from Baylor College of Medicine</i>	93.113	P700000298	-	70,974	70,974
	93.113	P700000376	-	176,511	176,511
	93.113	1R01ES036232-01	-	13,335	13,335
	93.113	5P30ES030285-05	-	16,677	16,677
	93.113	5P30ES03028505	-	542,468	542,468
	93.113	5R01ES028842-06	-	29,423	29,423
<i>Pass-Through from Columbia University</i>	93.113	1 (GG017470-01) PO #G15194	-	245,140	245,140
	93.113	142883	-	173,759	173,759
<i>Pass-Through from George Washington University</i>	93.113	18-M68 / PO #1000226954	-	(9,742)	(9,742)
<i>Pass-Through from Georgia Institute of Technology</i>	93.113	AWD-003771-G1	-	175,485	175,485
<i>Pass-Through from Georgia State University</i>	93.113	5R01ES032786-03	-	40,247	40,247
<i>Pass-Through from Johns Hopkins University</i>	93.113	2004543420 4 SPEND AVAIL	-	15,459	15,459
	93.113	2005371031 02	-	71,765	71,765
	93.113	2005683384	-	18,835	18,835
<i>Pass-Through from Nighthawk Biosciences, Inc.</i>	93.113	M2302520	-	73,463	73,463
<i>Pass-Through from Regents of the University of Michigan</i>	93.113	K00021572 PO# 3007985590	-	625	625
<i>Pass-Through from University of Georgia</i>	93.113	1R01ES033892-01	-	4,034	4,034
<i>Pass-Through from Wayne State University</i>	93.113	WSU2130	-	11,342	11,342
Total - ALN 93.113			1,256,722	12,948,283	14,205,005

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Oral Diseases and Disorders Research	93.121		\$ 2,808,268	\$ 21,364,732	\$ 24,173,000
<i>Pass-Through from Arizona State University</i>	93.121	222330	-	27,601	27,601
<i>Pass-Through from Augusta University</i>	93.121	5R01DE032178-02	-	21,777	21,777
<i>Pass-Through from Indiana University</i>	93.121	9613- UT/5UG3DE030087-02	-	(823)	(823)
<i>Pass-Through from Kitware, Inc.</i>	93.121	K003248-00- S01/2R44DE0275	-	126,670	126,670
<i>Pass-Through from Loma Linda University</i>	93.121	R01DE031395	-	3,717	3,717
<i>Pass-Through from New York University</i>	93.121	F2277-02	-	99,395	99,395
	93.121	F2342-01	-	24,040	24,040
	93.121	5R01DE031319-02	-	116,464	116,464
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.121	1 R01 DE032501-01	-	139,278	139,278
<i>Pass-Through from Rutgers, The State University of New Jersey</i>	93.121	3097/4UH3DE031129-02	-	36,659	36,659
<i>Pass-Through from The Charlotte-Mecklenburg Hospital Authority dba Carolinas HealthCare</i>	93.121	2U01DE022939-09	-	(4,781)	(4,781)
<i>Pass-Through from University of Alabama - Birmingham</i>	93.121	000521323- 001/1U19DE02871	-	465,849	465,849
	93.121	000534743- SC002/UH3DE0300	-	11,048	11,048
<i>Pass-Through from University of Florida</i>	93.121	00003269	-	168,626	168,626
<i>Pass-Through from University of Massachusetts - Lowell</i>	93.121	YEH- UMASS/R01DE0341	-	1,351	1,351
<i>Pass-Through from University of Pittsburgh</i>	93.121	R03DE032160	-	19,365	19,365
	93.121	1R03DE032160-02	-	79,448	79,448
	93.121	1R34DE033591-01	-	10,123	10,123
	93.121	5R01DE030657-02	-	87,038	87,038
	93.121	7R56DE028302-02	-	(126)	(126)
<i>Pass-Through from Virginia Commonwealth University</i>	93.121	FP00016691-SA004	-	83,430	83,430
<i>Pass-Through from William Marsh Rice University</i>	93.121	FP00017310-SA001	-	86,085	86,085
	93.121	R01DE021798	-	1,074	1,074
	93.121	R01DE029590	-	29,961	29,961
	93.121	1R01DE029590-01	-	207,793	207,793
	93.121	1R21DE030532-01	-	6,125	6,125
	93.121	5 R01 DE032051 02	-	94,242	94,242
	93.121	5R21DE030532-02	-	31,800	31,800
<i>Pass-Through from Yale University</i>	93.121	CON-80004364 (GR120285)	-	217,205	217,205
	93.121	7 R01 DE030656 03	-	185,056	185,056
Total - ALN 93.121			2,808,268	23,740,222	26,548,490
Emergency Medical Services for Children	93.127	2 U03MC33154-05-00	-	6,801	6,801
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	23-783114	-	38,203	38,203
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		46,625	586,022	632,647
<i>Pass-Through from University of Arizona</i>	93.135	5U48DP006413-05-00	-	82,890	82,890
<i>Pass-Through from University of Washington</i>	93.135	5U48DP006413-05-01	-	75,030	75,030
	93.135	UWSC11488	-	11,427	11,427
Total - ALN 93.135			46,625	755,369	801,994
Injury Prevention and Control Research and State and Community Based Programs	93.136		520,717	582,982	1,103,699
<i>Pass-Through from Baylor College of Medicine</i>	93.136	5U01CE003504-02-00	-	68,933	68,933
<i>Pass-Through from Harris County Public Health and Environmental Services</i>	93.136	CE-1904	-	157	157
<i>Pass-Through from National Opinion Research Center</i>	93.136	1R01CE0031080100	-	11,175	11,175
<i>Pass-Through from University of Michigan</i>	93.136	K00018591	-	19,559	19,559
Total - ALN 93.136			520,717	682,806	1,203,523
Community Programs to Improve Minority Health	93.137	SOSA-ADVANCING HEALT	-	312,929	312,929
<i>Pass-Through from Community Information Now</i>	93.137	5CPIMP211302-02-00	-	251,587	251,587
Total - ALN 93.137			-	564,516	564,516

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		\$ 167,622	\$ 545,307	\$ 712,929
	93.142		-	83,609	83,609
Total - ALN 93.142			167,622	628,916	796,538
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143		464,525	1,678,571	2,143,096
<i>Pass-Through from Baylor College of Medicine</i>	93.143	5P42ES02772505	-	134,593	134,593
<i>Pass-Through from Florida State University</i>	93.143	R000002797	-	128,234	128,234
<i>Pass-Through from Radiant Creative Group, LLC</i>	93.143	R44ES030580	-	88,985	88,985
Total - ALN 93.143			464,525	2,030,383	2,494,908
HIV-Related Training and Technical Assistance	93.145		-	348,653	348,653
<i>Pass-Through from University of Illinois</i>	93.145	5 U1OHA32109-06-00	-	14,366	14,366
<i>Pass-Through from University of New Mexico Health Science Center</i>	93.145	U10HA33225-05	-	222,212	222,212
	93.145	5U1OHA332250500	-	181,671	181,671
Total - ALN 93.145			-	766,902	766,902
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		266,666	871,933	1,138,599
Rural Health Research Centers	93.155		-	1,260,109	1,260,109
<i>Pass-Through from National Rural Health Association</i>	93.155	U16RH03702	-	72,179	72,179
	93.155	U16RH037021602	-	39,637	39,637
Total - ALN 93.155			-	1,371,925	1,371,925
Centers of Excellence	93.157		-	560,010	560,010
Human Genome Research	93.172		759,965	6,919,370	7,679,335
<i>Pass-Through from Baylor College of Medicine</i>	93.172	5R01HG010332-03	-	15,246	15,246
	93.172	5U01HG011758-03	-	154,631	154,631
<i>Pass-Through from Boston Children's Hospital</i>	93.172	R01HG012871	-	34,192	34,192
<i>Pass-Through from Duke University</i>	93.172	303003006	-	44,719	44,719
<i>Pass-Through from Jackson Laboratory</i>	93.172	5U24HG007497-07	-	(13,621)	(13,621)
<i>Pass-Through from Johns Hopkins University</i>	93.172	M1903604	-	30,036	30,036
<i>Pass-Through from Mayo Clinic</i>	93.172	TEX-284025; PO#68061739/ PO#68821447	-	-	-
	93.172	TEX-284025-01; PO#68061739/ PO#68821447	-	89	89
<i>Pass-Through from Penn State Hershey College of Medicine</i>	93.172	UTXSWHG011035	-	88,021	88,021
<i>Pass-Through from Rutgers, The State University of New Jersey</i>	93.172	5R01HG010297-04	-	12,956	12,956
<i>Pass-Through from Stanford University</i>	93.172	5R01HG005855-12	-	181,874	181,874
<i>Pass-Through from SyntaxisBio Inc.</i>	93.172	R41HG012884	-	43,659	43,659
<i>Pass-Through from University of California - Santa Barbara</i>	93.172	KK2240	-	173,364	173,364
<i>Pass-Through from University of Michigan</i>	93.172	5R01HG010883-05	-	73,605	73,605
<i>Pass-Through from University of Pittsburgh</i>	93.172	5U01HG012041-02	-	417,828	417,828
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.172	RM1HG009034	-	150,184	150,184
<i>Pass-Through from William Marsh Rice University</i>	93.172	1R56HG012206-01	-	88	88
Total - ALN 93.172			759,965	8,326,241	9,086,206
Research Related to Deafness and Communication Disorders	93.173		1,295,397	8,505,946	9,801,343
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>	93.173	1R01DC019387-01A1	-	22,178	22,178
<i>Pass-Through from Baylor College of Medicine</i>	93.173	5R01DC019828-02	-	19,615	19,615
	93.173	7000001868	-	1,088	1,088
<i>Pass-Through from Blackrock Microsystems LLC</i>	93.173	R44DC018261	-	133	133
<i>Pass-Through from Boston University</i>	93.173	4500004733	-	16,596	16,596
	93.173	4500004819	-	208,314	208,314
<i>Pass-Through from Boys Town National Research Hospital</i>	93.173	7 R01DC016813-06	-	3,240	3,240
<i>Pass-Through from Creighton University</i>	93.173	KAUR-UTSA-01	-	7,438	7,438
<i>Pass-Through from Duke University</i>	93.173	1R56DC020267-01A1	-	33,090	33,090
<i>Pass-Through from Georgia State University</i>	93.173	SP00015353-03	-	17,452	17,452
<i>Pass-Through from Massachusetts Eye and Ear Infirmary</i>	93.173	MGB2021	-	5,673	5,673
<i>Pass-Through from Northwestern University</i>	93.173	60062183 UTA	-	121,172	121,172
	93.173	60066012 UTA	-	86,542	86,542
<i>Pass-Through from Stowers Institute For Medical Research</i>	93.173	102112 NIH0070	-	200,067	200,067

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from The Ohio State University</i>	93.173	GR122061/SPC-1000004582	\$ -	(648) \$	(648)
	93.173	SPC-1000012790 GR132490	-	21,887	21,887
<i>Pass-Through from University of Connecticut</i>	93.173	PO# 169389354; KFS# 5678390	-	30,303	30,303
<i>Pass-Through from University of Missouri</i>	93.173	C00084964-3	-	56,384	56,384
<i>Pass-Through from University of New Mexico</i>	93.173	903149-874F	-	23,320	23,320
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.173	5120746	-	(18)	(18)
<i>Pass-Through from University of Wisconsin</i>	93.173	867K285- 5 NCE	-	34,545	34,545
<i>Pass-Through from University of Wisconsin - Madison</i>	93.173	0000003282	-	35,005	35,005
	93.173	0000003598	-	9,552	9,552
<i>Pass-Through from Vanderbilt University</i>	93.173	UNIV61178 PO #P20027003	-	16,669	16,669
	93.173	VUMC107858	-	93,360	93,360
Total - ALN 93.173			1,295,397	9,568,903	10,864,300
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185		118,508	780,496	899,004
<i>Pass-Through from Yale University</i>	93.185	CON-80004474 (GR120939)	-	51,332	51,332
Total - ALN 93.185			118,508	831,828	950,336
Graduate Psychology Education	93.191		-	419,953	419,953
Telehealth Programs	93.211		-	479,262	479,262
Research and Training in Complementary and Integrative Health	93.213		357,910	2,819,480	3,177,390
<i>Pass-Through from Case Western Reserve University</i>	93.213	5R33AT010806-03	-	17,210	17,210
<i>Pass-Through from Massachusetts General Hospital</i>	93.213	2019A005866 (CSA) NCE	-	(1,052)	(1,052)
	93.213	236636- #1	-	20,297	20,297
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.213	AGMT00011533	-	20,098	20,098
<i>Pass-Through from New York University</i>	93.213	5UH3AT009844-05	-	25,202	25,202
<i>Pass-Through from Northwestern University</i>	93.213	60047299 UTA	-	70,955	70,955
<i>Pass-Through from University of Minnesota</i>	93.213	1U54AT012307 (CK SETUP)	-	(5,201)	(5,201)
	93.213	5R01AT009457-06	-	49,180	49,180
<i>Pass-Through from University of Utah</i>	93.213	10058141-02	-	73,004	73,004
Total - ALN 93.213			357,910	3,089,173	3,447,083
Family Planning Services	93.217	FPHPA 006521-01-01	-	84,836	84,836
<i>Pass-Through from Every Body Texas</i>	93.217	006521-03-01	-	46,918	46,918
Total - ALN 93.217			-	131,754	131,754
National Research Service Awards Health Services Research Training	93.225		-	88,679	88,679
Research on Healthcare Costs, Quality and Outcomes	93.226		674,463	3,233,307	3,907,770
<i>Pass-Through from Baylor College of Medicine</i>	93.226	5R01HS026896-05	-	40,127	40,127
	93.226	5R01HS026901-05	-	5,706	5,706
	93.226	5R01HS028595-02	-	8,686	8,686
	93.226	5R18HS028776-02	-	21,904	21,904
	93.226	5R18HS029347-02	-	35,883	35,883
<i>Pass-Through from Baystate Medical Center, Inc</i>	93.226	23-201-3	-	3,200	3,200
<i>Pass-Through from Brown University</i>	93.226	1P30HS029756-01	-	28,061	28,061
<i>Pass-Through from Nationwide Children's Hospital</i>	93.226	710080-0723-00	-	31,985	31,985
	93.226	710080-0724-00	-	81,503	81,503
<i>Pass-Through from Northwestern University</i>	93.226	60066648 UTSW	-	8,332	8,332
<i>Pass-Through from University of Connecticut Health Center</i>	93.226	UCHC7-180114315	-	12,430	12,430
<i>Pass-Through from University of Illinois</i>	93.226	115087-19882	-	7,533	7,533
<i>Pass-Through from University of Iowa</i>	93.226	5R18HS028778-02	-	64,435	64,435
<i>Pass-Through from University of Michigan</i>	93.226	5R01HS027846-03	-	205,347	205,347
<i>Pass-Through from University of Pennsylvania</i>	93.226	582025	-	15,124	15,124
	93.226		-	504,614	504,614
Total - ALN 93.226			674,463	4,308,177	4,982,640
Indian Health Service, Health Management Development Program	93.228		-	269,940	269,940
National Center on Sleep Disorders Research	93.233		723,574	1,462,094	2,185,668
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>	93.233	7R01HL161012-02	-	22,458	22,458
<i>Pass-Through from Brigham and Women's Hospital</i>	93.233	129383/1R01HL164462- 01A1	-	46,863	46,863
<i>Pass-Through from Johns Hopkins University School of Medicine</i>	93.233	2005917577	-	98,828	98,828



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Oregon Health and Science University</i>	93.233	1021452-UTSWMC	\$ -	\$ 230,009	\$ 230,009
<i>Pass-Through from University of Pennsylvania</i>	93.233	584785 /PO#4946155	-	145,789	145,789
	93.233	588082	-	56,324	56,324
<i>Pass-Through from Wayne State University</i>	93.233	1U01HL150551-01	-	18,707	18,707
	93.233	5R01HL146059-05	-	41,416	41,416
Total - ALN 93.233				723,574	2,122,488
				2,122,488	2,846,062
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	182570	-	4,284	4,284
Grants to States to Support Oral Health Workforce Activities	93.236		-	411,406	411,406
State Rural Hospital Flexibility Program	93.241	1 H3GRH45781-01-00	-	100,504	100,504
Mental Health Research Grants	93.242		6,694,992	40,995,954	47,690,946
<i>Pass-Through from Albert Einstein College of Medicine</i>	93.242	311804	-	395,418	395,418
<i>Pass-Through from Baylor College of Medicine</i>	93.242	PO# P500074551	-	149	149
	93.242	PO# 700000604	-	35,364	35,364
	93.242	1R01MH134392-01	-	140,415	140,415
	93.242	1R56MH133822-01	-	19,688	19,688
	93.242	5R01MH11579305	-	3,833	3,833
	93.242	5R01MH124848-02	-	24,226	24,226
	93.242	7000001800	-	19,741	19,741
<i>Pass-Through from Boston University</i>	93.242	1R01MH122367-01	-	46,427	46,427
<i>Pass-Through from Broad Institute, Inc., The</i>	93.242	5001482-5500002062	-	246,233	246,233
<i>Pass-Through from Centre for Addiction and Mental Health</i>	93.242	17-248	-	371,920	371,920
<i>Pass-Through from Colliga Apps Corp</i>	93.242	M2200062	-	50,877	50,877
	93.242	1	-	134,888	134,888
<i>Pass-Through from Columbia University</i>	93.242	2 (GG017014-01)	-	41,763	41,763
<i>Pass-Through from Duke Clinical Research Institute</i>	93.242	512204	-	17,373	17,373
<i>Pass-Through from Fordham University</i>	93.242	FORD0088-30359	-	17,397	17,397
<i>Pass-Through from Georgetown University</i>	93.242	1R01MH130705-01A1	-	44,060	44,060
<i>Pass-Through from Georgia Institute of Technology</i>	93.242	AWD-102917-G1 PO-5040629	-	7,768	7,768
<i>Pass-Through from Georgia State University Research Foundation</i>	93.242	5R01MH118695-03	-	6,550	6,550
<i>Pass-Through from Harvard University</i>	93.242	136057-5116091	-	181,834	181,834
<i>Pass-Through from Indiana University</i>	93.242	5R01MH126970-2	-	130,438	130,438
<i>Pass-Through from Johns Hopkins University</i>	93.242	R34MH128054	-	21,801	21,801
	93.242	2005788312	-	29,732	29,732
	93.242	2006209712	-	19,212	19,212
<i>Pass-Through from Lehigh University</i>	93.242	544844-78001 01	-	277,963	277,963
<i>Pass-Through from Magnus Medical Inc</i>	93.242	003	-	10,844	10,844
<i>Pass-Through from Mayo Clinic</i>	93.242	UNI-275076-03	-	66,695	66,695
<i>Pass-Through from Northwestern University</i>	93.242	60052946 TAM	-	(22)	(22)
<i>Pass-Through from Ohio State University Research Foundation</i>	93.242	SPC-1000012358 GR133386	-	99,790	99,790
<i>Pass-Through from Oregon Health Sciences University</i>	93.242	1022408-UTAUSTIN	-	6,624	6,624
<i>Pass-Through from Regents of the University of California</i>	93.242	00011466	-	16,277	16,277
<i>Pass-Through from Regents of the University of California - UCLA</i>	93.242	5R25MH087222-13	-	11,474	11,474
<i>Pass-Through from Regents of the University of Michigan</i>	93.242	K00018416	-	42,611	42,611
<i>Pass-Through from Research Foundation for the State University of New York</i>	93.242	2-84310	-	115,123	115,123
<i>Pass-Through from Research Foundation for Mental Hygiene</i>	93.242	158822 NCE	-	15,260	15,260
<i>Pass-Through from Rutgers, The State University of New Jersey</i>	93.242	1132	-	(70)	(70)
<i>Pass-Through from Salk Institute for Biological Studies</i>	93.242	A12-0060-S007; P1161372	-	95,745	95,745
<i>Pass-Through from Stanford University</i>	93.242	R01MH121069	-	61,267	61,267
	93.242	R01MH124816	-	45,059	45,059
<i>Pass-Through from State University of New York at Buffalo</i>	93.242	R1256585 AND R1313780	-	80,248	80,248
<i>Pass-Through from The Trustees of Columbia University in the City of New York</i>	93.242	2 (GG019255-01)	-	15,231	15,231
<i>Pass-Through from University at Buffalo - Suny</i>	93.242	5R01MH122537-04	-	14,410	14,410
<i>Pass-Through from University of Arizona</i>	93.242	717276	-	31,184	31,184
<i>Pass-Through from University of California - San Diego</i>	93.242	KR 704978	-	19,213	19,213
	93.242	KR 705560	-	174,839	174,839
	93.242	R01MH116902	-	20,550	20,550
	93.242	R61MH129379	-	246,699	246,699
	93.242	1RF1MH117155-01	-	656	656
	93.242	5R01MH10734505	-	(16,721)	(16,721)
	93.242	5R24MH12916603	-	255,756	255,756
<i>Pass-Through from University of California - San Francisco</i>	93.242	5P30MH062246-23	-	59,300	59,300

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Cincinnati</i>	93.242	UC2023	\$ -	\$ 548,132	\$ 548,132
<i>Pass-Through from University of Colorado - Boulder</i>	93.242	1561091; 1001566050	-	3,043	3,043
	93.242	1562909-PO# 1001780926	-	358,070	358,070
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	93.242	R01MH131248	-	106,025	106,025
<i>Pass-Through from University of Maryland</i>	93.242	5P50MH103222-10	-	83,887	83,887
<i>Pass-Through from University of Massachusetts - Amherst</i>	93.242	OSP 90-UTX AUSTIN; PO WA01175424	-	76,151	76,151
<i>Pass-Through from University of Massachusetts - Lowell</i>	93.242	5R01MH125027-04	-	31,351	31,351
<i>Pass-Through from University of Miami</i>	93.242	3R01MH125727-03S1	-	11,102	11,102
<i>Pass-Through from University of New Mexico</i>	93.242	3RKM3	-	40,147	40,147
<i>Pass-Through from University of Pennsylvania</i>	93.242	5R01MH121608-03	-	119,986	119,986
<i>Pass-Through from University of Rochester</i>	93.242	00000657/URFAOGR534 692	-	52,414	52,414
<i>Pass-Through from University of South Carolina</i>	93.242	24-5473	-	53,592	53,592
<i>Pass-Through from University of Southern California</i>	93.242	SCON-00003035	-	119,715	119,715
<i>Pass-Through from University of Utah</i>	93.242	10061298-01-UTA; PO# U000375251	-	192,814	192,814
<i>Pass-Through from University of Vermont</i>	93.242	34337 00000209; PO#201595	-	14,034	14,034
<i>Pass-Through from University Of North Carolina At Greensboro</i>	93.242	A20-0009-S001	-	53,613	53,613
<i>Pass-Through from Vanderbilt University</i>	93.242	OSA00000278	-	15,148	15,148
<i>Pass-Through from Virginia Commonwealth University</i>	93.242	FP00006385- SA001/R01MH112	-	(13,117)	(13,117)
<i>Pass-Through from Wake Forest University</i>	93.242	2299-45829- 11000002215	-	272,561	272,561
	93.242		-	878,780	878,780
<i>Pass-Through from Stanford University</i>	93.242	62804925- 217258/1RF1MH128	-	151,066	151,066
Total - ALN 93.242				6,694,992	47,937,580
54,632,572					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		104,152	1,425,557	1,529,709
<i>Pass-Through from Aliviane, Inc.</i>	93.243	ALV-1H79TI086412-01	-	29,942	29,942
<i>Pass-Through from Augusta University</i>	93.243	5H79SM084946-04	-	19,180	19,180
<i>Pass-Through from City of Houston Health and Human Services</i>	93.243	BRAY-FRONTLINES- PREA	-	40,917	40,917
<i>Pass-Through from Communities In Schools of San Antonio</i>	93.243	SM-001-23 MECA	-	33,983	33,983
<i>Pass-Through from Harris Center For Mental Health and IDD</i>	93.243	7768	-	129,812	129,812
<i>Pass-Through from Morehouse School of Medicine</i>	93.243	1003-1 1; ATTN: KATHERINE NAPIER	-	(19)	(19)
<i>Pass-Through from Policy Research, Inc.</i>	93.243	5H79SM083003-03	-	2,239	2,239
<i>Pass-Through from Santa Maria Hostel, Inc.</i>	93.243	H79TIO86411	-	70,167	70,167
<i>Pass-Through from The Montrose Center</i>	93.243	H79TI082483	-	120,368	120,368
<i>Pass-Through from University of Missouri - Kansas City</i>	93.243	00118993/00081170	-	16,272	16,272
<i>Pass-Through from University Health System</i>	93.243	OTRS (231019)	-	741	741
Total - ALN 93.243			104,152	1,889,159	1,993,311
Advanced Nursing Education Workforce Grant Program	93.247		-	673,088	673,088
Geriatric Academic Career Awards Department of Health and Human Services	93.250		-	(371)	(371)
Occupational Safety and Health Program	93.262		309,461	4,020,201	4,329,662
<i>Pass-Through from Baylor Research Institute</i>	93.262	41011112303	-	16,680	16,680
<i>Pass-Through from Colorado State University</i>	93.262	G-10401-01	-	7,235	7,235
	93.262	G-10407-01	5,077	61,155	66,232
	93.262	G-20388-01	-	28,121	28,121
	93.262	G-20395-01	15,916	233,602	249,518
<i>Pass-Through from CPWR: The Center for Construction Research and Training</i>	93.262	0925-0001	-	17,208	17,208
<i>Pass-Through from Instadiagnostics, Inc.</i>	93.262	UTSWMC003	-	18,394	18,394
<i>Pass-Through from Stony Brook University</i>	93.262	98354/1184640/2	-	26,988	26,988
Total - ALN 93.262			330,454	4,429,584	4,760,038
Alcohol Research Programs	93.273		814,076	17,359,028	18,173,104
<i>Pass-Through from Baylor College of Medicine</i>	93.273	5R21AA029511-02	-	100,351	100,351
<i>Pass-Through from Boston University</i>	93.273	5R01AA028263-03	-	51,879	51,879
<i>Pass-Through from Cleveland Clinic Lerner College of Medicine</i>	93.273	5R01AA031028-02	-	23,859	23,859

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Feonix-Mobility Rising</i>	93.273	M2401875	\$ -	\$ 72,637	\$ 72,637
<i>Pass-Through from Louisiana State University</i>	93.273	186230	-	23,818	23,818
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>	93.273	22-21-335	-	43,681	43,681
	93.273	22-22-004	-	13,991	13,991
	93.273	24-22-102	-	37,664	37,664
<i>Pass-Through from Loyola Marymount University</i>	93.273	19-022-S1	-	40,489	40,489
<i>Pass-Through from New York University</i>	93.273	5U01AA030187-03	-	489,493	489,493
<i>Pass-Through from University of Arkansas for Medical Sciences</i>	93.273	55197/R01AA012207	-	103,578	103,578
<i>Pass-Through from University of California - San Diego</i>	93.273	705837	-	234,879	234,879
	93.273	705854	-	167,689	167,689
	93.273	92448749	-	(55)	(55)
<i>Pass-Through from University of Kentucky</i>	93.273	R01AA028246	-	192,588	192,588
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.273	5129915	-	123,896	123,896
<i>Pass-Through from University of Rhode Island</i>	93.273	1R01AA030678-01	-	74,854	74,854
<i>Pass-Through from University of Southern California</i>	93.273	132376479	-	52,258	52,258
<i>Pass-Through from University of Tennessee</i>	93.273	5R01AA029270-03	-	30,877	30,877
<i>Pass-Through from University of Utah</i>	93.273	10058926-02-UTEP	-	10,165	10,165
	93.273	10065422-01-UTA; PO# U000468288	-	154,519	154,519
<i>Pass-Through from University of Washington</i>	93.273	R01AA030750	-	120,951	120,951
	93.273	R01AG079241-01	-	15,964	15,964
<i>Pass-Through from Virginia Commonwealth University</i>	93.273	FP00017288-SA001	-	60,256	60,256
<i>Pass-Through from Washington State University</i>	93.273	130996 SPC004112	-	11,244	11,244
	93.273	143448	-	-	-
<i>Pass-Through from Wayne State University</i>	93.273	WSU001180/1R01AA03	-	36,088	36,088
	93.273	WSU22051	-	293,043	293,043
	93.273	5R01AA028053-05	-	19,385	19,385
Total - ALN 93.273			814,076	19,959,069	20,773,145
<b>Drug Use and Addiction Research Programs</b>	93.279		11,097,388	33,076,498	44,173,886
<i>Pass-Through from Allegheny Singer Research Institute</i>	93.279	R21DA050565	-	(14)	(14)
<i>Pass-Through from ALTALITY, Inc.</i>	93.279	1R42DA050365-01A1	-	205,718	205,718
	93.279	1R43DA057744-01	-	19,355	19,355
<i>Pass-Through from Baylor College of Medicine</i>	93.279	1R01DA059394-01A1	-	157,839	157,839
<i>Pass-Through from Baylor University</i>	93.279	1001194-01; PO# ORD0035064	-	176,006	176,006
<i>Pass-Through from Biomedical Development Corporation</i>	93.279	BIOMEDICAL/R42DA054 881	-	266,106	266,106
<i>Pass-Through from Clinic Chat LLC</i>	93.279	1R41DA059275-01	-	152,177	152,177
<i>Pass-Through from Fordham University</i>	93.279	FORD0080-30290	-	778	778
	93.279	M2304881	-	13,319	13,319
<i>Pass-Through from George Mason University</i>	93.279	271280	316,426	262,017	578,443
	93.279	271300	-	77,702	77,702
	93.279	271360	-	31,772	31,772
<i>Pass-Through from INNATEVR, LLC</i>	93.279	2022-263	-	491	491
	93.279	2023-872	-	14,309	14,309
<i>Pass-Through from Louisiana State University</i>	93.279	186279	-	10,125	10,125
<i>Pass-Through from Marshall University Research Corporation</i>	93.279	R01DA044999	-	16,084	16,084
<i>Pass-Through from Medical Innovators Company, LLC</i>	93.279	5R44DA051063-03	-	3,676	3,676
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.279	15UH3CA261067-04	-	12,008	12,008
	93.279	20-00-00-1005210	-	8,171	8,171
	93.279	23-A0-S2-003671	-	29,378	29,378
<i>Pass-Through from Nuvoonuro, Inc.</i>	93.279	UG3NS131304	-	213,032	213,032
<i>Pass-Through from Partnership to End Addiction</i>	93.279	281330	-	48,009	48,009
<i>Pass-Through from Rosalind Franklin University of Medicine and Science</i>	93.279	M1902728	-	8,040	8,040
<i>Pass-Through from Rutgers, The State University of New Jersey</i>	93.279	00002508; PO #25273464;OMB #4040- 0001	-	86,201	86,201
<i>Pass-Through from RTI International</i>	93.279	1UM1DA049394	-	63,407	63,407
<i>Pass-Through from San Diego State University Research Foundation</i>	93.279	5R25DA050724-04	-	769	769
<i>Pass-Through from Stony Brook University</i>	93.279	7R01DA05053004	-	136,230	136,230
<i>Pass-Through from Syracuse University</i>	93.279	31442-05742-S01	-	29,236	29,236
<i>Pass-Through from Trinity College</i>	93.279	TRINITY / HOLT 001	-	25,379	25,379
<i>Pass-Through from Tufts University</i>	93.279	5R01DA054267-03	-	203,909	203,909

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Alabama - Birmingham</i>	93.279	7R01-DA056673-02	\$ -	\$ 19,016	\$ 19,016
<i>Pass-Through from University of California - Irvine</i>	93.279	5R01DA040966-05	-	100,544	100,544
<i>Pass-Through from University of California - San Diego</i>	93.279	5U01DA053630-02	-	19,595	19,595
<i>Pass-Through from University of California - San Francisco</i>	93.279	R25DA035163	-	7,006	7,006
<i>Pass-Through from University of Chicago</i>	93.279	1U2CDA050098-01 REVISED	-	52,848	52,848
<i>Pass-Through from University of Colorado</i>	93.279	1DP1DA046108-01	-	(9,420)	(9,420)
<i>Pass-Through from University of Connecticut</i>	93.279	UCHC7-143124580	-	4,633	4,633
	93.279	147444876	-	(2)	(2)
<i>Pass-Through from University of Florida</i>	93.279	R01DA047855	-	48,324	48,324
	93.279	R21DA055908	-	54,503	54,503
	93.279	UH3DA048353	-	94,972	94,972
	93.279	00003750	-	72,830	72,830
<i>Pass-Through from University of Kentucky</i>	93.279	R61NS127271	-	124,065	124,065
<i>Pass-Through from University of Maryland</i>	93.279	5DP1DA048968-05	-	63,667	63,667
<i>Pass-Through from University of Miami</i>	93.279	1DP1DA058988-01	-	15,735	15,735
<i>Pass-Through from University of Michigan</i>	93.279	K00018296	-	6,651	6,651
<i>Pass-Through from University of Oregon</i>	93.279	2180C0B	-	23,062	23,062
<i>Pass-Through from University of Rochester</i>	93.279	SA 417798 GR511080	-	90,272	90,272
<i>Pass-Through from University of Southern California</i>	93.279	5R01DA051843-04	-	17,670	17,670
<i>Pass-Through from University of Washington</i>	93.279	UWSC137177U01DA05 1658-03	-	61,511	61,511
<i>Pass-Through from Washington University</i>	93.279	5R34DA054725-02	-	34,029	34,029
<i>Pass-Through from Yale University</i>	93.279	CON-80004536 (GR121183)	-	751,781	751,781
	93.279	5DP1DA058737-02	-	40,932	40,932
	93.279		-	7,343	7,343
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.279	3U24NS113844-05S1	-	7,388	7,388
Total - ALN 93.279				11,413,814	37,056,682
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	17,893	17,893
<i>Pass-Through from Abt Associates, Inc.</i>	93.283	50947	-	(31)	(31)
<i>Pass-Through from Epilepsy Foundation</i>	93.283	5 NU58DP006965-03-00	-	41,657	41,657
<i>Pass-Through from Missouri University of Science and Technology</i>	93.283	00083413- 01/75D30123C17714	-	3,252	3,252
Total - ALN 93.283				62,771	62,771
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		1,002,140	11,648,312	12,650,452
<i>Pass-Through from Arizona State University</i>	93.286	1R21EB030858-01A1	-	6,659	6,659
<i>Pass-Through from Baylor College of Medicine</i>	93.286	1R01EB027099-01	-	7,625	7,625
	93.286	7000000862	-	53,971	53,971
<i>Pass-Through from BridgeSource Medical Corp</i>	93.286	BSM21-SMARTDRAIN1- 15/1R44	-	40,906	40,906
<i>Pass-Through from Johns Hopkins University</i>	93.286	5 R01 EB030547 04	-	36,478	36,478
	93.286	5R01EB029446-02	-	34,413	34,413
	93.286	5R01EB031958-02	-	35,729	35,729
<i>Pass-Through from Kitware, Inc.</i>	93.286	K002847-00-S03	-	24,412	24,412
<i>Pass-Through from Massachusetts General Hospital</i>	93.286	237498	-	43,939	43,939
<i>Pass-Through from Mayo Clinic</i>	93.286	5R01EB019403-08	-	283,570	283,570
<i>Pass-Through from Regents of the University of California</i>	93.286	A22-0192-S001	-	78,629	78,629
<i>Pass-Through from Rensselaer Polytechnic Institute</i>	93.286	A18-0135-S003	-	150,446	150,446
<i>Pass-Through from Tufts University</i>	93.286	NIH149 PO #EP0202329	-	136,210	136,210
<i>Pass-Through from University of Florida</i>	93.286	R01EB032376	-	97,218	97,218
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>	93.286	109907-19146	-	134,640	134,640
	93.286	110847-19210	-	116,390	116,390
<i>Pass-Through from University of Kentucky Research Foundation</i>	93.286	5R01EB026893-05	-	-	-
<i>Pass-Through from University of Notre Dame</i>	93.286	203626UTSMC	-	16,843	16,843
<i>Pass-Through from University of Southern California</i>	93.286	5R01EB026299-07	-	101,490	101,490
<i>Pass-Through from University of Washington</i>	93.286	UWSC13670; BPO 65554	-	39,719	39,719
<i>Pass-Through from University of Wisconsin - Madison</i>	93.286	0000002146	-	7,089	7,089
<i>Pass-Through from William Marsh Rice University</i>	93.286	1U54EB034652-01	-	42,300	42,300
	93.286	5R01EB032272-03	-	9,825	9,825
	93.286		-	63,207	63,869
Total - ALN 93.286			1,065,347	13,210,682	14,276,029

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Teenage Pregnancy Prevention Program	93.297		\$ 817,162	\$ 1,247,088	\$ 2,064,250
<i>Pass-Through from Thrive, Inc.</i>	93.297	2020-001	-	(2,762)	(2,762)
Total - ALN 93.297			817,162	1,244,326	2,061,488
Minority Health and Health Disparities Research	93.307		732,568	14,887,916	15,620,484
<i>Pass-Through from Baylor College of Medicine</i>	93.307	5P50MD015496-04	-	32,138	32,138
	93.307	5R01MD013715-03	-	(5,921)	(5,921)
	93.307	5UG1MD01943602	-	13,621	13,621
<i>Pass-Through from Baylor University</i>	93.307	5P50MD015496 04	-	122,954	122,954
<i>Pass-Through from City College of New York</i>	93.307	CM00008325-00	-	31,616	31,616
<i>Pass-Through from Columbia University</i>	93.307	7R01MD018180-02	-	98,653	98,653
<i>Pass-Through from Medical College of Wisconsin</i>	93.307	GCO 10-10-2023	-	144,771	144,771
<i>Pass-Through from Medical University of South Carolina</i>	93.307	5R01MD018216-02	-	25,349	25,349
<i>Pass-Through from Morehouse School of Medicine</i>	93.307	TAM-001-SIMON / PO	-	(7)	(7)
<i>Pass-Through from Research Evaluation and Social Solutions, Inc.</i>	93.307	UTA21-000259	-	(3,859)	(3,859)
<i>Pass-Through from San Jose State University Research Foundation</i>	93.307	21-2400-6429-UT	-	20,411	20,411
<i>Pass-Through from University of California - San Francisco</i>	93.307	R01MD013719	-	1,942	1,942
<i>Pass-Through from University of Chicago</i>	93.307	AWD103309 00000746	-	19,470	19,470
<i>Pass-Through from University of Florida</i>	93.307	R01MD015920; 00003252	-	78,672	78,672
<i>Pass-Through from University of Hawaii</i>	93.307	MA2019	-	8,791	8,791
<i>Pass-Through from University of Hawaii - Manoa</i>	93.307	MA1970	-	46,488	46,488
<i>Pass-Through from University of Miami</i>	93.307	OS00000710 (SPC- 002584)	-	103,728	103,728
	93.307	5R01MD018343-02	-	59,238	59,238
<i>Pass-Through from University of Minnesota</i>	93.307	N008453902	-	109,650	109,650
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>	93.307	U54MD015946	-	9,170	9,170
	93.307	5R01MD010733-06	-	19,122	19,122
<i>Pass-Through from University of Pennsylvania</i>	93.307	583611	-	61,737	61,737
<i>Pass-Through from University of Utah</i>	93.307	7R01MD010362-03	-	59	59
<i>Pass-Through from Yale University</i>	93.307	CON-800004417 (GR120671)	-	62,314	62,314
	93.307		80,339	626,040	706,379
Total - ALN 93.307			812,907	16,574,063	17,386,970
Trans-NIH Research Support	93.310		244,059	41,363,451	41,607,510
<i>Pass-Through from Alabama State University</i>	93.310	5U01GM132769-05	-	57,997	57,997
<i>Pass-Through from Asian American Health Coalition of the Greater Houston Area</i>	93.310	FP00020747	-	199,903	199,903
<i>Pass-Through from Baylor College of Medicine</i>	93.310	P700000009	-	42,748	42,748
	93.310	P700000729	-	56,106	56,106
	93.310	UG3OD035544	-	171,662	171,662
	93.310	1UG3OD035544-01	-	343,338	343,338
	93.310	7000001345	-	(2,238)	(2,238)
<i>Pass-Through from California State University San Marcos Corporation</i>	93.310	92374-85205	-	20,468	20,468
<i>Pass-Through from Cedars-Sinai Medical Center</i>	93.310	0002257622/7U01AR071 130	-	2,034,278	2,034,278
	93.310	7U01AR07113008	-	66,006	66,006
<i>Pass-Through from Duke University</i>	93.310	1U24MD016258-01	-	501	501
	93.310	303001245	-	221,624	221,624
	93.310	5U24MD016258-03	165,930	-	165,930
<i>Pass-Through from George Mason University</i>	93.310	1OT2OD034479	-	97,515	97,515
<i>Pass-Through from Healthy Americas Foundation</i>	93.310	OT2OD025277	-	1,575	1,575
<i>Pass-Through from Jackson Laboratory</i>	93.310	210411-0424-17	-	610,712	610,712
<i>Pass-Through from Johns Hopkins University</i>	93.310	2004550646 1 W/EXT	-	101	101
	93.310	2004550646 4	-	(407)	(407)
	93.310	2006259461 YEAR 5	-	632,436	632,436
<i>Pass-Through from Mayo Clinic</i>	93.310	UTX-326379 PO# P001049160	-	3,398	3,398
<i>Pass-Through from Mount Sinai Medical Center</i>	93.310	5DP5OD031876-03	-	130,674	130,674
<i>Pass-Through from National Alliance for Hispanic Health</i>	93.310	OT2OD025277- 01S6	-	17,824	17,824
<i>Pass-Through from Regents of the University of Colorado</i>	93.310	5DP1AI175471-03	-	187,328	187,328
<i>Pass-Through from Salk Institute for Biological Studies</i>	93.310	5U01CA260700-04	-	39,351	39,351

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from The National Alliance for Hispanic Health</i>	93.310	OT2OD025277-05	\$ -	\$ 19,128	\$ 19,128
<i>Pass-Through from Tuskegee University</i>	93.310	3OT2OD032581-01S1	-	198,469	198,469
<i>Pass-Through from University of Arkansas</i>	93.310	3OT2OD032581-01S1	-	176,659	176,659
<i>Pass-Through from University of California - Los Angeles</i>	93.310	5UH3TR000923-05	-	(27,553)	(27,553)
<i>Pass-Through from University of California - San Francisco</i>	93.310	11423SC	-	81,128	81,128
<i>Pass-Through from University of Connecticut Health Center</i>	93.310	UCHC7- 162275595/1U54AG075	-	19,609	19,609
<i>Pass-Through from University of Kansas Medical Center</i>	93.310	GR16643	-	28,766	28,766
<i>Pass-Through from University of North Carolina</i>	93.310	3OT2OD032581-01S1	-	170,636	170,636
<i>Pass-Through from University of South Florida</i>	93.310	1OYT2OD032720-01S1	-	6,310	6,310
<i>Pass-Through from University of Utah</i>	93.310	U01GM132366	-	1,542	1,542
<i>Pass-Through from Yale University</i>	93.310	3U24LM013755-03S2 REVISED	-	507,078	507,078
	93.310	5U54HG012510-03	-	229,615	229,615
	93.310	7U24LM013755-03 REVISED	-	348,321	348,321
	93.310		-	1,370,007	1,370,007
<i>Pass-Through from University of Chicago</i>	93.310	AWD101615 (00000374)	33,966	8,831	42,797
<i>Pass-Through from University of North Dakota</i>	93.310	1R01HL16381401	-	10,144	10,144
Total - ALN 93.310				443,955	49,445,041
				49,445,041	49,888,996
Rare Disorders: Research, Surveillance, Health Promotion, and Education Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.315 93.319		155,387	(1,301)	154,086
CDC Partnership: Strengthening Public Health Laboratories COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.322 93.323	56401-250-911-24-17	-	2,126	2,126
Public Health Service Evaluation Funds	93.343		-	87,098	87,098
National Center for Advancing Translational Sciences	93.350		27,410	11,163	38,573
<i>Pass-Through from Nostopharma LLC</i>	93.350	NP2023/NCATSPH1	569,655	31,116,467	31,686,122
<i>Pass-Through from Rockefeller University</i>	93.350	UL1TR001866	-	14,952	14,952
<i>Pass-Through from Universal Stabilization Technologies</i>	93.350	2024-0020	-	1,175	1,175
<i>Pass-Through from University of Alabama</i>	93.350	63-6001138	-	62,504	62,504
<i>Pass-Through from University of Michigan</i>	93.350	K00017892	-	5,810	5,810
<i>Pass-Through from University of Pittsburgh</i>	93.350	AWD00006171 (139238- 4)	-	(7,667)	(7,667)
	93.350	4UH3TR003090-02	-	85,192	85,192
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.350	5U24TR004432-02	-	174,764	174,764
	93.350		-	25,026	25,026
<i>Pass-Through from Duke University</i>	93.350	3U24TR001608-07S1	-	417,260	417,260
	93.350		-	172,212	172,212
Total - ALN 93.350				569,655	32,067,695
				32,067,695	32,637,350
Research Infrastructure Programs	93.351		246,822	6,419,895	6,666,717
<i>Pass-Through from Fannin Partners, LLC</i>	93.351	FPTAMUK001	-	51,325	51,325
<i>Pass-Through from Iowa State University</i>	93.351	022165B	-	25,131	25,131
<i>Pass-Through from KJ Biosciences, LLC</i>	93.351	M2000174/PHS 2016	-	64,235	64,235
<i>Pass-Through from Photosound Technologies, Inc.</i>	93.351	UTAUS-FA00001445 (YEAR 2)	-	58,433	58,433
<i>Pass-Through from Strykagen Corp</i>	93.351	M2401016	-	194,215	194,215
<i>Pass-Through from Texas Biomedical Research Institute</i>	93.351	21-03508- 009/2P51OD011133	-	258,927	258,927
	93.351	22-03508 048/3P51OD011133	-	10,585	10,585
	93.351	22-03508 052	-	56,936	56,936
<i>Pass-Through from Trinity University</i>	93.351	5R24OD030215-03	-	47,131	47,131
<i>Pass-Through from University of Massachusetts Medical School</i>	93.351	3R24OD028257-03S1	-	5,373	5,373
<i>Pass-Through from University of Missouri</i>	93.351	C00073967-1	-	189,931	189,931
Total - ALN 93.351				246,822	7,382,117
				7,382,117	7,628,939
Construction Support	93.352		-	3,020,843	3,020,843
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		965,269	12,877,054	13,842,323

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>	93.353	5U10CA18082101	\$ -	\$ 144,209	\$ 144,209
<i>Pass-Through from Baylor College of Medicine</i>	93.353	1U54CA233223-01	-	(12,028)	(12,028)
<i>Pass-Through from Boston University</i>	93.353	1U2CCA233238-01	-	94,655	94,655
	93.353	1U2CCA233238-01REVISED	-	(365)	(365)
<i>Pass-Through from Harvard University</i>	93.353	116093-5124180 S2	-	3,932	3,932
<i>Pass-Through from Mayo Clinic</i>	93.353	THE-260212/5U01CA246568-	-	48,933	48,933
<i>Pass-Through from Oregon Health and Science University</i>	93.353	5U2CCA233280-04	-	(1,903)	(1,903)
<i>Pass-Through from RTI International</i>	93.353	1-312-0216643-67166L	-	21,463	21,463
<i>Pass-Through from The Wistar Institute</i>	93.353	5U54CA224070-04	-	5,826	5,826
<i>Pass-Through from University of California - Davis</i>	93.353	A19-0791-S005	-	13,740	13,740
<i>Pass-Through from University of California - San Diego</i>	93.353	5U01AA27681-05	-	106,757	106,757
<i>Pass-Through from University of California - San Francisco</i>	93.353	5U54CA224081-06	-	225,234	225,234
<i>Pass-Through from University of Pennsylvania</i>	93.353	572881 4; PO 4799131 YR 5-NCE	-	100	100
<i>Pass-Through from Weill Cornell Medicine</i>	93.353	5U01CA233056-04	-	64,014	64,014
Total - ALN 93.353			965,269	13,591,621	14,556,890
Nurse Education, Practice Quality and Retention Grants	93.359		-	1,555,490	1,555,490
Biomedical Advanced Research and Development Authority (BARDA),	93.360		-	3,626,124	3,626,124
Biodefense Medical Countermeasure Development	93.360	HHSO1002017000111	-	562,240	562,240
<i>Pass-Through from Battelle Memorial Institute</i>	93.360	75A50121C00077	-	390,202	390,202
<i>Pass-Through from International AIDS Vaccine Initiative, Inc.</i>	93.360	75A50122C00076	-	34,120	34,120
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>	93.360	75A50121C00022	-	31,171	31,171
<i>Pass-Through from Medicinova, Inc.</i>	93.360	HHSO100201900022C	-	27,386	27,386
Total - ALN 93.360			-	4,671,243	4,671,243
Nursing Research	93.361		412,120	3,492,296	3,904,416
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>	93.361	A24-0008-S003	-	12,775	12,775
<i>Pass-Through from Baylor College of Medicine</i>	93.361	5R01NR01834205	-	7,406	7,406
	93.361	5R01NR018481-04	-	264,422	264,422
<i>Pass-Through from Children's Hospital of Philadelphia</i>	93.361	5R01NR01742904	-	1,205	1,205
<i>Pass-Through from Emory University</i>	93.361	5R01NR020188-03	-	243,649	243,649
<i>Pass-Through from Florida State University</i>	93.361	R000003052	-	-	-
<i>Pass-Through from Oregon Health and Science University</i>	93.361	1020700-TA&M	-	119,212	119,212
<i>Pass-Through from University of Arizona</i>	93.361	R01NR019051	-	14,244	14,244
<i>Pass-Through from University of Arkansas for Medical Sciences</i>	93.361	54591	-	9,974	9,974
<i>Pass-Through from University of Michigan</i>	93.361	5R01NR019566-04	-	8,074	8,074
<i>Pass-Through from University of North Carolina</i>	93.361	5127184/5R01NR016990-05	-	(11,235)	(11,235)
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.361	VUMC107314	-	147	147
	93.361		-	(4,512)	(4,512)
Total - ALN 93.361			412,120	4,157,657	4,569,777
21st Century Cures Act - Precision Medicine Initiative	93.368	OT2OD028404	-	10,134	10,134
<i>Pass-Through from Baylor College of Medicine</i>	93.368	3OT2OD002751-01S5	-	198,409	198,409
Total - ALN 93.368			-	208,543	208,543
Advanced Research Projects Agency for Health (ARPA-H)	93.384	C00085041-1	-	1,884,022	1,884,022
<i>Pass-Through from University of Missouri</i>	93.384	1AY1AX000010	-	127,057	127,057
<i>Pass-Through from William Marsh Rice University</i>	93.384	AYAX00000003	-	103,271	103,271
	93.384	AY1AX0000003	-	384,744	384,744
Total - ALN 93.384			-	2,499,094	2,499,094
National and State Tobacco Control Program	93.387	FA00000065AM3	-	5,016	5,016
Activities to Support State, Tribal, Local and Territorial (STLT) Health	93.391		-	239,990	239,990
Department Response to Public Health or Healthcare Crises	93.391	460001730702022-0518	-	239,990	239,990
<i>Pass-Through from Harris County Public Health and Environmental Services</i>	93.391	6NH75OT000026-01-03	-	678,594	678,594
<i>Pass-Through from National Opinion Research Center</i>	93.391	HHSD2002013M53955B	-	13,004	13,004
Total - ALN 93.391			-	931,588	931,588

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Cancer Cause and Prevention Research	93.393		\$ 5,513,474	\$ 33,637,846	\$ 39,151,320
<i>Pass-Through from Augusta University</i>	93.393	R01CA275840	-	70,484	70,484
<i>Pass-Through from Baylor College of Medicine</i>	93.393	CA250905-01 - P700000348	-	123,915	123,915
	93.393	PO: P700000251	-	556,901	556,901
	93.393	P700000455	-	90,424	90,424
	93.393	P700000456/UG3CA260 607	-	53,970	53,970
	93.393	1P01-CA263025-01A1	-	34,642	34,642
	93.393	1R01CA256977-04	-	39,916	39,916
	93.393	5R01CA233719-05	-	101,022	101,022
	93.393	700000074	-	260,125	260,125
	93.393	7000001744	-	58,721	58,721
<i>Pass-Through from Brigham and Women's Hospital</i>	93.393	129899	-	35,989	35,989
<i>Pass-Through from Centro Comprensivo de Cancer de las Universidad de Puerto Rico</i>	93.393	2024-000371	-	7,226	7,226
<i>Pass-Through from Columbia University</i>	93.393	1 (GG013690-01) / 1R01CA2218	-	49,804	49,804
<i>Pass-Through from Dana-Farber Cancer Institute</i>	93.393	R01CA251555	-	30,694	30,694
	93.393	5R01CA270040-02	-	77,797	77,797
<i>Pass-Through from Embolx, Inc</i>	93.393	RA44CA192428	-	-	-
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.393	0001109934	-	603	603
<i>Pass-Through from Georgetown University</i>	93.393	425313-GR424531- TAMHSC	-	7,083	7,083
	93.393	425571-AWD7773956- UTSW	-	35,257	35,257
	93.393	425887-GR425652- UTHSCSA/1	-	49,422	49,422
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>	93.393	5 R01 CA243552-02	-	-	-
	93.393	5R01CA243552-05	-	18,305	18,305
	93.393	7R01CA231952-02	-	-	-
<i>Pass-Through from Harvard University</i>	93.393	116093-5125613 S1	-	-	-
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	93.393	R01CA256660-03	-	180,042	180,042
	93.393	1 R01 CA269553-01	-	(7,989)	(7,989)
<i>Pass-Through from Indiana University</i>	93.393	5R01CA255480-04	-	72,012	72,012
	93.393	5R01CA276659-02	-	31,746	31,746
	93.393	9891-MDA	-	122,948	122,948
<i>Pass-Through from Johns Hopkins University</i>	93.393	5R01CA154823-08	-	(1,455)	(1,455)
	93.393	5U01CA247283-03	-	105,267	105,267
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>	93.393	2P01CA092584	-	128,981	128,981
	93.393	2P01CA092584-21	-	23,627	23,627
	93.393	7452153/P01CA092584	-	(17,406)	(17,406)
	93.393	7615428	-	84,260	84,260
	93.393	7615844	-	50,436	50,436
	93.393	7620779/2P01CA092584- 21	-	91,442	91,442
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>	93.393	18-01-001	-	878	878
	93.393	5R01CA22600106	-	149,704	149,704
<i>Pass-Through from Massachusetts General Hospital</i>	93.393	239521	-	67,746	67,746
<i>Pass-Through from Mayo Clinic</i>	93.393	1U01CA275065-01A1	-	78,730	78,730
	93.393	5 R01 CA233610-06	-	53,668	53,668
	93.393	5U01CA195568-05	-	5,475	5,475
	93.393	5U01CA195568-09	-	200,764	200,764
	93.393	69014892	-	199	199
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>	93.393	1R37CA2763220-01A1	-	215,815	215,815
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.393	AGMT00008051	-	114,941	114,941
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.393	5R01CA249981-02	-	18,852	18,852
<i>Pass-Through from Oregon Health and Science University</i>	93.393	5U01CA217842-06	-	(6,669)	(6,669)
<i>Pass-Through from San Diego Biomedical Research Institute</i>	93.393	1R01CA270335-02	-	94,414	94,414



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Stanford University</i>	93.393	5R01CA217105-05	\$ - \$	21,657	21,657
	93.393	5R01CA232754-03	-	99,322	99,322
<i>Pass-Through from The Hospital for Sick Children</i>	93.393	R01CA251112-01	-	22,317	22,317
	93.393	6610100234/R01CA2511 12-01	-	11,447	11,447
<i>Pass-Through from University of Alabama - Birmingham</i>	93.393	1R01CA248439-01A1	-	29,211	29,211
<i>Pass-Through from University of California - San Francisco</i>	93.393	12054SC	-	248,525	248,525
<i>Pass-Through from University of Chicago</i>	93.393	AWD101197 00000316	-	193,939	193,939
<i>Pass-Through from University of Colorado</i>	93.393	FY22 1174 002	-	19,728	19,728
<i>Pass-Through from University of Connecticut Health Center</i>	93.393	UCHC7-144253519	-	299,681	299,681
<i>Pass-Through from University of Florida</i>	93.393	1R01CA284646-01	-	6,711	6,711
	93.393	5R01CA249506-04	-	6,557	6,557
<i>Pass-Through from University of Hawaii Cancer Center</i>	93.393	5R01CA263494-02	-	79,079	79,079
<i>Pass-Through from University of Illinois - Chicago</i>	93.393	18457	-	129,844	129,844
<i>Pass-Through from University of Kansas Medical Center</i>	93.393	ZAR00070	-	15,060	15,060
	93.393	ZAR00070-S1	-	81	81
	93.393	ZAR00080	-	13,127	13,127
<i>Pass-Through from University of Massachusetts - Amherst</i>	93.393	R01CA246929	-	62,012	62,012
<i>Pass-Through from University of Miami</i>	93.393	OS00000718/UG3CA260 317-01	-	116,016	116,016
	93.393	OS00000718/UH3CA260 317	-	403,622	403,622
<i>Pass-Through from University of Michigan</i>	93.393	K00018482	-	22,269	22,269
	93.393	5R01CA266223-03	-	127,820	127,820
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.393	5P01CA247773-02	-	332,227	332,227
	93.393	5122937	-	40,211	40,211
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>	93.393	5R01CA221819-05	-	9,225	9,225
<i>Pass-Through from University of Pennsylvania</i>	93.393	1U01CA274576-01A1	-	71,181	71,181
	93.393	5R01CA207513-04	-	180	180
<i>Pass-Through from University of Utah</i>	93.393	1R01CA224537-01	-	(3,574)	(3,574)
	93.393	5R01CA200854-04	-	148,709	148,709
<i>Pass-Through from University of Wisconsin - Madison</i>	93.393	1U01CA253911-01	-	202,993	202,993
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.393	1R01CA225005-01A1	-	4,577	4,577
<i>Pass-Through from Virginia Commonwealth University</i>	93.393	FP00018011-SA001	-	77,266	77,266
<i>Pass-Through from Wake Forest University Health Sciences</i>	93.393	103-32041-10000114410	-	1,092	1,092
<i>Pass-Through from Westat, Inc.</i>	93.393	75N91020F00087	-	2,538	2,538
<i>Pass-Through from William Marsh Rice University</i>	93.393	5R01CA251911-05	-	91,069	91,069
Total - ALN 93.393				5,513,474	40,104,293
				40,104,293	45,617,767
<b>Cancer Detection and Diagnosis Research</b>	93.394		4,407,598	24,663,024	29,070,622
<i>Pass-Through from Arizona State University</i>	93.394	5R01CA264934-03	-	64,143	64,143
<i>Pass-Through from AIQ Global Inc</i>	93.394	1R44CA285006-01	-	50,277	50,277
<i>Pass-Through from Baylor College of Medicine</i>	93.394	PO 7000000850	-	829	829
	93.394	PO# 7000000850	-	(6,956)	(6,956)
	93.394	P700000761	-	57,546	57,546
	93.394	2U01CA230997-06	-	125,085	125,085
	93.394	5R01CA211892-05	-	7,705	7,705
	93.394	7000000850	-	(16,183)	(16,183)
<i>Pass-Through from Case Western Reserve University</i>	93.394	5R01CA269354-02	-	330,490	330,490
<i>Pass-Through from Cedars-Sinai Medical Center</i>	93.394	1932303	-	361	361
<i>Pass-Through from Children's Hospital of Philadelphia</i>	93.394	GRT-00003511 / 20527900	-	91,748	91,748
	93.394	R01CA248501	-	19,885	19,885
	93.394	2R01CA193776-06	-	26,696	26,696
<i>Pass-Through from Creatv MicroTech, Inc.</i>	93.394	5R43CA206840-02	-	(6,710)	(6,710)
<i>Pass-Through from Eastern Cooperative Oncology Group</i>	93.394	2U24CA196172-06- MDA2	-	566,263	566,263
<i>Pass-Through from Emory University</i>	93.394	A884275	-	3,727	3,727
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>	93.394	5U24CA196172-10	-	3,225,697	3,225,697
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.394	0001007005/1U01CA224 255-0	-	56,091	56,091
	93.394	0001165488	1,478,218	350,063	1,828,281
	93.394	5R01CA277133-02	-	27,951	27,951
	93.394	5U01CA152637-13	-	111,123	111,123
	93.394	5U24CA230144-04	-	288	288
	93.394	6U24CA230144-07	-	43,272	43,272
<i>Pass-Through from George Washington University</i>	93.394	5U01CA230690-03	-	164	164
<i>Pass-Through from Health Research, Inc.</i>	93.394	437-01	-	1,092	1,092

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Pass-Through from Indiana University	93.394	5U01CA239522-04	\$ -	\$ 207,344	\$ 207,344
Pass-Through from Leuko Labs, Inc.	93.394	R44CA228920	-	(157)	(157)
Pass-Through from Massachusetts General Hospital	93.394	R01CA212138	-	60,880	60,880
Pass-Through from Mayo Clinic	93.394	5R01CA239200-04	-	48,206	48,206
Pass-Through from Medical University of South Carolina	93.394	A19-0003-S001	-	51,562	51,562
	93.394	A20-0088-S001	(759)	-	(759)
Pass-Through from Memorial Sloan Kettering Cancer Center	93.394	5R01CA255655-04	-	29,584	29,584
Pass-Through from Methodist Hospital	93.394	5R01CA251710-04	-	33,763	33,763
Pass-Through from Methodist Hospital Research Institute	93.394	AGMT00005087	-	63,114	63,114
	93.394	1 R01 CA271682 01	-	24,484	24,484
Pass-Through from Nationwide Children's Hospital	93.394	700216-0324-00	-	20,759	20,759
Pass-Through from New York University Grossman School of Medicine	93.394	5R01CA225963-04	-	119,267	119,267
Pass-Through from Nirvana Sciences, Inc.	93.394	1R43CA265603-01	-	(32,142)	(32,142)
Pass-Through from Oncospace, Inc.	93.394	3 R43 CA254559-01A1S1	-	-	-
Pass-Through from Physical Sciences, Inc.	93.394	1R44CA273961-01	-	17,418	17,418
Pass-Through from Regents of the University of California	93.394	2P01CA210961-06A1	-	19,315	19,315
Pass-Through from Regents of the University of Michigan	93.394	R01CA258240	-	15,198	15,198
Pass-Through from Sloan Kettering Institute for Cancer Research	93.394	1R01CA233888-4	-	59,285	59,285
Pass-Through from Soft Imaging, LLC	93.394	SILLC2022-0002	-	30,759	30,759
Pass-Through from Southern Methodist University	93.394	G002173-7500	-	21,427	21,427
Pass-Through from The Research Institute at Nationwide Children's Hospital	93.394	5U24CA196175-10	-	3,569	3,569
Pass-Through from Thomas Jefferson University	93.394	R37CA234428	-	(3)	(3)
	93.394	080-30000-S35401	-	93,840	93,840
	93.394	080-34000-S44301	-	96,009	96,009
	93.394	080-34000-S44401-BP 1-2	-	47,498	47,498
	93.394	080-34000-S44401-BP3; PO #20000154313	-	56,875	56,875
	93.394	5R01CA255792-03	-	8,277	8,277
Pass-Through from Tufts Medical Center, Inc.	93.394	5026840-SERV	-	1,689	1,689
Pass-Through from Tulane University	93.394	5U01CA252965-03	-	267,930	267,930
Pass-Through from University of Alabama - Birmingham	93.394	000525056-SC001 YEAR 2	-	107,082	107,082
	93.394	000535336-SC001	-	98,978	98,978
Pass-Through from University of California - Los Angeles	93.394	U01CA285010-01	-	120,399	120,399
Pass-Through from University of Chicago	93.394	AWD102921 (00000652)	-	43,530	43,530
Pass-Through from University of Illinois - Chicago	93.394	5R01CA258827-04	-	103,311	103,311
Pass-Through from University of Maryland - Baltimore	93.394	20099	-	50,720	50,720
Pass-Through from University of Massachusetts Medical School	93.394	PO-WA00893417 OSP28640-00	-	136,580	136,580
Pass-Through from University of Miami	93.394	OS00000955	-	(3,298)	(3,298)
Pass-Through from University of Michigan	93.394	K00013942	-	6,124	6,124
	93.394	2R01CA160254-10	-	49,956	49,956
	93.394	3005413735/U24CA086368	-	160	160
	93.394	5U10CA086400-17	-	1,682	1,682
Pass-Through from University of New Mexico	93.394	7R01CA214515-06	-	29,716	29,716
Pass-Through from University of North Carolina - Chapel Hill	93.394	5126523	-	48,074	48,074
	93.394	5129181	-	264,725	264,725
Pass-Through from University of Oklahoma	93.394	R01CA218739	-	37,354	37,354
	93.394	5R01CA218739-07	-	18,008	18,008
Pass-Through from University of Pennsylvania	93.394	1R01CA258717-01	-	176,719	176,719
	93.394	584368	-	121,440	121,440
Pass-Through from University of Pittsburgh	93.394	7U01CA271277-02	-	46,897	46,897
Pass-Through from University of Pittsburgh Medical Center	93.394	1R01CA247220-01	-	254,718	254,718
Pass-Through from University of Southern California	93.394	SCON-00003306	-	14,718	14,718
Pass-Through from University of Washington	93.394	5R01CA251803-02	-	7,669	7,669
Pass-Through from Vanderbilt University Medical Center	93.394	5R01CA250506-03	-	7,696	7,696
Pass-Through from Veterans Education and Research Assn. of Northern New England, Inc.	93.394	FRS-UTSW001	-	129,855	129,855
Pass-Through from Washington University - St. Louis	93.394	5U24CA258483-02	-	18,802	18,802
Pass-Through from Icahn School of Medicine - Mount Sinai	93.394	0255-E426-4605	-	660	660
	93.394	0255-E428-4609	-	(2,931)	(2,931)
	93.394	0255-Y428-4609	-	219,075	219,075
Total - ALN 93.394				5,885,057	33,267,840
				33,267,840	39,152,897

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Cancer Treatment Research	93.395		\$ 7,394,771	\$ 70,325,455	\$ 77,720,226
<i>Pass-Through from Albert Einstein College of Medicine</i>	93.395	312295; PO# P0963907	-	78,114	78,114
	93.395	7R01CA231364-06	-	87,520	87,520
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>	93.395	7U10CA076001 16	-	(4,874)	(4,874)
<i>Pass-Through from American College of Radiology</i>	93.395	5U10CA180868-05	-	(5,455)	(5,455)
	93.395	5U24CA180803-05-IR	-	901,124	901,124
	93.395	5U24CA180803-08	-	3,828,586	3,828,586
<i>Pass-Through from Autoimmunity Biologic Solutions, Inc</i>	93.395	1R43CA25710801A1	-	(9,962)	(9,962)
<i>Pass-Through from Baylor College of Medicine</i>	93.395	P700000675	-	45,979	45,979
	93.395	P700000717	-	20,165	20,165
	93.395	1R01CA250503-03	-	146,804	146,804
	93.395	2R01CA181275-07	-	17,099	17,099
	93.395	4R01CA249867-02	-	98,676	98,676
	93.395	5R01CA193776-05	-	-	-
	93.395	5R01CA219667-05	-	(283)	(283)
	93.395	5R01CA232890-05	-	17,768	17,768
	93.395	5R01CA249988-03	-	48,256	48,256
	93.395	75N91023P00542	-	12,605	12,605
<i>Pass-Through from Baylor University</i>	93.395	102516-01	-	148,995	148,995
<i>Pass-Through from Beckman Research Institute</i>	93.395	R01CA246553-04	-	2,621	2,621
	93.395	5R01CA201496-05	-	(1)	(1)
<i>Pass-Through from Beckman Research Institute of City of Hope</i>	93.395	R21CA263223-01A1	-	8,401	8,401
<i>Pass-Through from Brigham and Women's Hospital</i>	93.395	2P01CA163205-11	-	9,943	9,943
	93.395	5U10CA076001-17	-	18,014	18,014
	93.395	5U10CA180821-03	-	(220,162)	(220,162)
	93.395	5U10CA180821-10	-	120,454	120,454
	93.395	5U10CA180821-11	-	125,165	125,165
<i>Pass-Through from Case Western Reserve University</i>	93.395	RES516249	-	15,990	15,990
	93.395	RES600550/1R01CA266	-	-	-
	93.395	256-01	-	137,348	137,348
<i>Pass-Through from Children's Hospital of Philadelphia</i>	93.395	COG NCTN	-	845	845
	93.395	U10CA180886	-	1,005	1,005
	93.395	U10CA180886/COG	-	-	-
	93.395	STUDY CHA	-	(5,790)	(5,790)
	93.395	2P01CA217959-06A1	-	3,612	3,612
	93.395	2U10CA180886-06	-	50,840	50,840
	93.395	9500080218-	-	-	-
	93.395	XX/U10CA180886	-	2,500	2,500
<i>Pass-Through from Children's Research Institute</i>	93.395	30004166-	-	-	-
	93.395	06/R01CA212190-0	-	101,163	101,163
<i>Pass-Through from Clark Atlanta University</i>	93.395	5R01CA25605802	-	115,562	115,562
<i>Pass-Through from Cold Spring Harbor Laboratory</i>	93.395	5U10CA180944-05	-	(67)	(67)
<i>Pass-Through from Cornell University</i>	93.395	221632	-	-	-
<i>Pass-Through from Dartmouth-Hitchcock Clinic</i>	93.395	GC10812-	-	-	-
	93.395	01/1R01CA268641	-	157,167	157,167
<i>Pass-Through from Duke University</i>	93.395	303001363 - ADMIN	-	-	-
	93.395	CORE	-	338,243	338,243
	93.395	5R01-CA255788-02	-	35,984	35,984
<i>Pass-Through from Duke University Medical Center</i>	93.395	U19-CA264385-03	-	19,199	19,199
	93.395	5U19-CA264385-03	-	43,816	43,816
<i>Pass-Through from Emory University</i>	93.395	A775842	-	76,721	76,721
	93.395	R01CA281873-01A1	-	7,902	7,902
<i>Pass-Through from EtiraRx, LLC</i>	93.395	315-	-	-	-
	93.395	UTHSCSA01/1R44CA25	-	66,776	66,776
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>	93.395	UG1CA189828	-	53,195	53,195
	93.395	U10CA180820	-	1,444	1,444
	93.395	U10CA180821	-	56	56
	93.395	5U10CA180820	-	144,129	144,129
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>	93.395	U10CA180820-06	-	11,043	11,043
	93.395	5U10CA180820-10	-	7,064	7,064
	93.395	5U10CA180820-11	-	14,136	14,136
<i>Pass-Through from EMMES Corporation</i>	93.395	2UM1CA121947-14	-	58,088	58,088
	93.395	2UM1CA1947	-	(337)	(337)
	93.395	2021-1088	-	2,174	2,174
	93.395	5UM1CA121947-16	-	2,693	2,693
	93.395	7UM1CA121947-17	-	122,394	122,394
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.395	HHSN272201600015C	-	162,868	162,868
<i>Pass-Through from George Washington University Medical Center</i>	93.395	7R01CA215753-06	-	-	-
<i>Pass-Through from Gulf Coast Consortia</i>	93.395	T32 ES027801-04	-	40,906	40,906
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	93.395	5P01CA039542-34	-	44,954	44,954
	93.395	5UM1CA121947-17	-	157,965	157,965

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Indiana University</i>	93.395	1R01CA235632-01A1	\$ - \$	28,883	28,883
	93.395	1R01CA289486-01	-	22,419	22,419
	93.395	5R01CA235632-04	-	254,269	254,269
<i>Pass-Through from Kaiser Foundation Research Institute</i>	93.395	1R01CA260689-01	-	86,460	86,460
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>	93.395	DE-AC02-05CH11231	-	296,100	296,100
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>	93.395	HHSN261201500003I	-	113,909	113,909
<i>Pass-Through from Lipo-Immuno Tech, LLC</i>	93.395	1R41CA275631-01	-	53,587	53,587
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>	93.395	5R01CA23115006	-	80,302	80,302
<i>Pass-Through from Massachusetts General Hospital</i>	93.395	W81XWH2211060	-	69,545	69,545
	93.395	1R01CA262805-01A1	-	270,179	270,179
	93.395	233319	-	873	873
	93.395	239891	-	107,655	107,655
	93.395	5P01CA261669-02	-	1,282,364	1,282,364
	93.395	5U19CA021239-39	-	(21,270)	(21,270)
<i>Pass-Through from Mayo Clinic</i>	93.395	2UG1CA189823-06	-	(5,012)	(5,012)
	93.395	5R01CA257241-02	-	(66,872)	(66,872)
	93.395	5UG1CA189823-02	-	(43,999)	(43,999)
<i>Pass-Through from Medical College of Wisconsin</i>	93.395	R01CA232892	-	-	-
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>	93.395	5UG1CA233332-05	-	6,472	6,472
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.395	1R01CA253865-01A1	-	-	-
	93.395	5R01CA244344-04	-	40,678	40,678
	93.395	5U01CA268813-02	-	305,091	305,091
	93.395	7P01A1152999	-	591,495	591,495
<i>Pass-Through from Mount Sinai Medical Center</i>	93.395	R01CA285342	-	131,749	131,749
<i>Pass-Through from Mount Sinai School of Medicine</i>	93.395	0254-4022-	-	-	-
		4605/5P01CA1086	-	5,881	5,881
	93.395	0254-4056-	-	-	-
		4609/2P01CA1086	-	15,785	15,785
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>	93.395	NRG-MILLER-GY11	-	70,617	70,617
	93.395	U10CA18086801	-	334	334
	93.395	3U10CA180868-08S1	-	14,772	14,772
	93.395	5 U10 CA180868 05	-	(1,359)	(1,359)
	93.395	5 U10 CA180868 10 S2	-	8,116	8,116
	93.395	5U10CA180868-08	-	5,248	5,248
	93.395	5U10CA180868-10	-	(614)	(614)
<i>Pass-Through from NSABP</i>	93.395	5U10CA012027-37	-	820	820
	93.395	5U10CA012027-38	-	1,611	1,611
<i>Pass-Through from Oregon Health and Science University</i>	93.395	13035474	-	12,696	12,696
	93.395	3U10CA180888-11S1	-	92,496	92,496
	93.395	5U10CA180888-04	-	(3,171)	(3,171)
	93.395	5U10CA180888-05	-	61	61
	93.395	5U10CA180888-08	-	109,031	109,031
	93.395	5U10CA180888-09	-	50,493	50,493
	93.395	5U10CA180888-10	-	39,513	39,513
<i>Pass-Through from Oregon Health Sciences University</i>	93.395	1R01CA271532-01	-	3,042	3,042
	93.395	1013080-SWOG-	-	-	-
		UTHSCSA/U10C	-	104,101	104,101
	93.395	1013080-	-	-	-
		UTHSCSA/5U10CA1808	-	31,219	31,219
<i>Pass-Through from Public Health Institute</i>	93.395	AR03214/7U10CA18088	-	45,064	45,064
		6-08	-	-	-
	93.395	AR03427/7U10CA18088	-	45,064	45,064
		6-08	-	-	-
	93.395	AR61630	-	3,671	3,671
	93.395	AR64168	-	41	41
	93.395	AR64168	-	73,941	73,941
	93.395	AR64203	-	4,124	4,124
	93.395	AR64218	-	8,247	8,247
	93.395	AR65370	-	8,143	8,143
	93.395	AR66205	-	8,336	8,336
	93.395	AR66206	-	8,205	8,205
	93.395	AR67411	-	174,339	174,339
	93.395	AR69800	-	6,168	6,168
	93.395	AR70802	-	-	-
	93.395	PHI - 7U10CA180886-08	-	3,150	3,150

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.395	UG1CA189955	\$ -	\$ 18,666	\$ 18,666
	93.395	U10CA180886	-	23,569	23,569
	93.395	2U10CA180886	-	28,555	28,555
	93.395	5 U10 CA180868 10 S2	-	8,336	8,336
	93.395	5U10CA180886-09	-	(186)	(186)
<i>Pass-Through from Purdue University</i>	93.395	11001256-004	-	50,676	50,676
<i>Pass-Through from PHusis Therapeutics, Inc.</i>	93.395	R01CA216424	-	(5,774)	(5,774)
<i>Pass-Through from Raphael Pharmaceuticals LLC</i>	93.395	RPLLC-SC01	-	(54,990)	(54,990)
<i>Pass-Through from Rutgers Cancer Institute of New Jersey</i>	93.395	7R01HL158850-02	-	129,208	129,208
<i>Pass-Through from St. Jude Children's Research Hospital</i>	93.395	FP00019245	-	361,658	361,658
	93.395	111287281-8084914	-	189,822	189,822
	93.395	5UM1CA081457-24	-	47,819	47,819
<i>Pass-Through from Standard Imaging, Inc.</i>	93.395	PHS 2022-1	-	13,095	13,095
<i>Pass-Through from Stanford University</i>	93.395	R01CA254179-04	-	28,579	28,579
<i>Pass-Through from Syntrix Biosystems, Inc.</i>	93.395	5 R44 CA217591 04	-	165,618	165,618
<i>Pass-Through from SWOG Clinical Trials, LLC</i>	93.395	ECOG E2108 01	-	18	18
<i>Pass-Through from Temple University of the Commonwealth System</i>	93.395	264798-01-	-	-	-
		UTSA/5R01CA2372	-	195,785	195,785
<i>Pass-Through from The Ohio State University</i>	93.395	5R01CA223165-03	-	66,940	66,940
<i>Pass-Through from Translite</i>	93.395	M2402403	-	7,120	7,120
<i>Pass-Through from Tulane University</i>	93.395	75N93020D00007/75N93 022F0	-	501,575	501,575
<i>Pass-Through from University of British Columbia</i>	93.395	U01CA253858	-	41,250	41,250
<i>Pass-Through from University of California - San Francisco</i>	93.395	LI-UCSF/5R01CA249282- 04	-	212,014	212,014
<i>Pass-Through from University of Chicago</i>	93.395	5U01CA269420-02	-	26,411	26,411
<i>Pass-Through from University of Florida</i>	93.395	00003041/1R01CA25648 2	-	285,252	285,252
	93.395	00003333/5R01CA24200 3	-	313,330	313,330
	93.395	00003562/5R01CA24119 1	-	175,065	175,065
	93.395	00003610/1R01CA26966 1	-	21,216	21,216
	93.395	00004334	-	5,931	5,931
<i>Pass-Through from University of Hawaii Cancer Center</i>	93.395	1R01CA278056-01A1	-	12,570	12,570
<i>Pass-Through from University of Kansas Medical Center</i>	93.395	7U01 CA222163 04	-	3,718	3,718
<i>Pass-Through from University of Nebraska Medical Center</i>	93.395	R01CA226436	-	56,931	56,931
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>	93.395	20141429 RS20191985- 01	-	2,987	2,987
	93.395	5R01CA242845-02	-	41,521	41,521
	93.395	5R01CA273168-02	-	55,765	55,765
<i>Pass-Through from University of Pennsylvania</i>	93.395	1 R01CA244845 01	-	132,325	132,325
	93.395	583454; PO 4848050; FUND #583454	-	71,520	71,520
<i>Pass-Through from University of Rochester</i>	93.395	5R01CA214890-03	-	(7,273)	(7,273)
<i>Pass-Through from University of Southern California</i>	93.395	1R01CA251579-01A1	-	-	-
<i>Pass-Through from University College London</i>	93.395	1U01CA269143-01	-	81,210	81,210
<i>Pass-Through from University Health Network</i>	93.395	NASC2020	-	218,352	218,352
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.395	VUMC117545	-	102,799	102,799
<i>Pass-Through from Via Therapeutics, LLC</i>	93.395	UTAUS-FA00000093- NCE	-	5,860	5,860
<i>Pass-Through from Washington University - St. Louis</i>	93.395	1 R01 CA258681 01 A1	-	3,760	3,760
	93.395	5R01CA248917-04	-	38,323	38,323
<i>Pass-Through from William Marsh Rice University</i>	93.395	R01CA257814-03S2	-	212,932	212,932
<i>Pass-Through from Wntrix, Inc.</i>	93.395	1R41CA281553-01	-	103,561	103,561
Total - ALN 93.395			7,394,771	86,315,012	93,709,783
Cancer Biology Research	93.396		7,114,356	50,460,095	57,574,451
<i>Pass-Through from Albert Einstein College of Medicine</i>	93.396	5R01CA248536-03	-	123,977	123,977
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>	93.396	901599-TAMU	-	172,675	172,675
<i>Pass-Through from Baylor College of Medicine</i>	93.396	P700000005	-	16,755	16,755
	93.396	1 R01 CA282282 01	-	93,409	93,409
	93.396	1P01CA265748-01	-	529,532	529,532

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.396				
		1R01CA247917-01A1	\$ -	\$ 25,398	\$ 25,398
	93.396				
		1R37CA269783-01A1	-	22,538	22,538
	93.396	5R01CA237291-03	-	94,359	94,359
	93.396	5R01CA25195004	-	77,851	77,851
	93.396	5R01CA271498-02	-	73,047	73,047
	93.396	5R01CA276173-02	-	124,211	124,211
	93.396	70000001076 (YEAR 2)	-	(2,294)	(2,294)
	93.396	70000001076 (YEAR 3)	-	144,860	144,860
	93.396	70000001076 (YEAR 4)	-	(46,207)	(46,207)
	93.396	70000001076 PO#P700000500 (YEAR 5)	-	103,578	103,578
<i>Pass-Through from Brigham and Women's Hospital</i>	93.396	126698	-	68,405	68,405
<i>Pass-Through from Case Western Reserve University</i>	93.396	RES601175/7R01CA248 019-03	-	265,522	265,522
<i>Pass-Through from Cedars-Sinai Medical Center</i>	93.396	5R01CA276448-03	-	242,030	242,030
<i>Pass-Through from Cold Spring Harbor Laboratory</i>	93.396	65920112	-	197,624	197,624
<i>Pass-Through from Coriell Institute for Medical Research</i>	93.396	A21-0004-S001-A04	-	6,090	6,090
<i>Pass-Through from Duke University</i>	93.396	1R01CA264529-03	-	138,218	138,218
<i>Pass-Through from George Washington University</i>	93.396	24-M20/R01CA288321	-	11,681	11,681
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>	93.396	10-21325-99-01-G3	-	27,120	27,120
<i>Pass-Through from Health Research, Inc.</i>	93.396	5R01CA262822-03	-	23,126	23,126
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	93.396	5R01CA252222-05	-	75,881	75,881
<i>Pass-Through from Indiana University</i>	93.396	8650	-	102,123	102,123
<i>Pass-Through from Institute for Systems Biology</i>	93.396	2021 0008; PO P063428	-	272,766	272,766
<i>Pass-Through from Johns Hopkins University</i>	93.396	1R01CA254193-01A1	-	258	258
<i>Pass-Through from Kaiser Foundation Research Institute</i>	93.396	RNG209546-UTSW-1	68,453	230,106	298,559
<i>Pass-Through from Massachusetts General Hospital</i>	93.396	1 R01 CA276448-01	-	(2,209)	(2,209)
<i>Pass-Through from Mayo Clinic</i>	93.396	THE-325919- 01/R01CA271486	-	15,936	15,936
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>	93.396	REQ 1996768	-	214,829	214,829
	93.396	2U24CA213274-07	-	163,945	163,945
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.396	AGMT00007151	-	(5,476)	(5,476)
<i>Pass-Through from Oregon Health and Science University</i>	93.396	5U01CA253472-04	-	248,492	248,492
<i>Pass-Through from Regents of the University of Michigan</i>	93.396	5R01CA227622-04	-	(205)	(205)
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>	93.396	PO #C22570405; 5R37CA271186-02; TANSEY	-	65,310	65,310
	93.396	1961828; PO# C22327287	-	36,720	36,720
	93.396	5R01CA258886-04	-	68,448	68,448
<i>Pass-Through from St. Jude Children's Research Hospital</i>	93.396	GR-0010122-020585	-	7,209	7,209
	93.396	5U01CA264610-02	-	-	-
<i>Pass-Through from Stanford University</i>	93.396	5R01CA236118-04	-	39,847	39,847
<i>Pass-Through from The Ohio State University</i>	93.396	60059987/ RF01473191	-	(2)	(2)
	93.396	60076906/R01CA240726	-	42,773	42,773
<i>Pass-Through from The Pennsylvania State University</i>	93.396	UTXHSCCA260729/1R0 1CA2607	-	277,569	277,569
<i>Pass-Through from University of California - Davis</i>	93.396	A18-1813-S001-A01	-	6,615	6,615
	93.396	A20-2362-S002	-	7,213	7,213
	93.396	A23-0193-S001	-	9,888	9,888
<i>Pass-Through from University of California - San Diego</i>	93.396	3U01CA274295-02S1	-	43,307	43,307
<i>Pass-Through from University of Colorado</i>	93.396	5R01CA239093-05	-	10,068	10,068
<i>Pass-Through from University of Florida</i>	93.396	00003256/5R01CA26023 9	-	58,012	58,012
<i>Pass-Through from University of Kentucky Research Foundation</i>	93.396	3200005635-24-053	-	16,155	16,155
	93.396	3200006157-24-235	-	31,517	31,517

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Miami</i>	93.396	OS00000956	\$ -	\$ 16,392	\$ 16,392
	93.396	5R01CA222918-03	-	21,219	21,219
<i>Pass-Through from University of Michigan</i>	93.396	1-R01-CA-288526-01	-	28,363	28,363
	93.396	1R01CA273732-01A1	-	24,953	24,953
	93.396	5R01CA227622-02	-	(16,169)	(16,169)
<i>Pass-Through from University of Minnesota</i>	93.396	H008523703/5R01CA248019-0	-	(155,102)	(155,102)
<i>Pass-Through from University of Notre Dame</i>	93.396	204800UTSW	-	38,566	38,566
<i>Pass-Through from University of Pittsburgh Medical Center</i>	93.396	AWD00004566 (136560	-	67,605	67,605
<i>Pass-Through from University of Washington</i>	93.396	UWSC13171/1R01CA260843-01	-	44,179	44,179
<i>Pass-Through from Washington University School of Medicine</i>	93.396	WU-24-0043- 1	-	98,239	98,239
<i>Pass-Through from Water Research Foundation</i>	93.396	3200002546-19-285; PO# 7800004921	-	126,865	126,865
<i>Pass-Through from Weill Medical College of Cornell University</i>	93.396	223854	-	84,415	84,415
<i>Pass-Through from William Marsh Rice University</i>	93.396	U01CA258512	-	31,619	31,619
	93.396	5R01CA180279-05	-	-	-
Total - ALN 93.396			7,182,809	55,441,839	62,624,648
Cancer Centers Support Grants	93.397		2,810,078	74,858,869	77,668,947
<i>Pass-Through from Coriell Institute for Medical Research</i>	93.397	5P50CA254897-03	-	42,970	42,970
<i>Pass-Through from Cornell University</i>	93.397	5U54CA210184-05	-	(528)	(528)
<i>Pass-Through from Dana-Farber Cancer Institute</i>	93.397	5U54CA193461-04	-	(37)	(37)
<i>Pass-Through from Indiana University</i>	93.397	9461	-	4,381	4,381
<i>Pass-Through from Massachusetts Institute of Technology</i>	93.397	1U54CA261694-01	-	10,999	10,999
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>	93.397	P50CA247749/FLOW-THRU	-	169,637	169,637
<i>Pass-Through from The Ohio State University</i>	93.397	5P50CA168505-05	-	(63,315)	(63,315)
<i>Pass-Through from The Wistar Institute</i>	93.397	2U54CA224070-05	-	311,654	311,654
<i>Pass-Through from University of California - Davis</i>	93.397	A24-0466-S002	-	20,807	20,807
<i>Pass-Through from University of Michigan</i>	93.397	1P50CA272170-02	-	91,388	91,388
<i>Pass-Through from University of Pittsburgh</i>	93.397	1P50CA272218-01A1	-	164,649	164,649
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.397	VUMC64910	-	255,880	255,880
	93.397	5P50CA236733-04	-	77,022	77,022
Total - ALN 93.397			2,810,078	75,944,376	78,754,454
Cancer Research Manpower	93.398		152,169	9,786,597	9,938,766
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.398	0001131110	-	7,718	7,718
Total - ALN 93.398			152,169	9,794,315	9,946,484
Cancer Control	93.399		559,404	1,480,055	2,039,459
<i>Pass-Through from Alliance NCTN Foundation</i>	93.399	5UG1CA189823-08	-	93,674	93,674
	93.399	5UG1CA189823-10	-	3,001	3,001
<i>Pass-Through from Aurora Oncology</i>	93.399	M1900839	-	429,372	429,372
<i>Pass-Through from Baylor College of Medicine</i>	93.399	PO P700000784	-	49,420	49,420
	93.399	P700000782	-	108,209	108,209
	93.399	700000785/P20CA262733	-	26,487	26,487
<i>Pass-Through from Children's Hospital of Philadelphia</i>	93.399	2UG1CA189955-06	-	120	120
<i>Pass-Through from Eastern Cooperative Oncology Group</i>	93.399	5P30CA014236-47-CBPF-EA21	-	-	-
	93.399	5UG1CA189828-08	-	377,118	377,118
	93.399	5UG1CA189828-09	-	205,939	205,939
<i>Pass-Through from Medical University of South Carolina</i>	93.399	7R01CA232888-05	-	17,283	17,283
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>	93.399	2UG1CA18986706	-	2,907	2,907
	93.399	5UG1CA189867-07	-	9,733	9,733
<i>Pass-Through from NSABP</i>	93.399	1U10CA037377-01	-	(7,341)	(7,341)
<i>Pass-Through from Oregon Health and Science University</i>	93.399	5UG1CA189974-07	-	1,767	1,767
	93.399	5UG1CA189974-08	-	29,032	29,032
<i>Pass-Through from Oregon Health Sciences University</i>	93.399	2UG1CA189974	-	1,849	1,849
<i>Pass-Through from Public Health Institute</i>	93.399	AR61553/5UG1CA189955-09	-	1,946	1,946
	93.399	5UG1CA189955- 10	-	37,345	37,345
	93.399	7UG1CA189955-08	-	3,098	3,098

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Rochester</i>	93.399	00000855/URFAOGR534 679	\$ -	\$ 20,187	\$ 20,187
<i>Pass-Through from Wake Forest University Health Sciences</i>	93.399	5UG1CA189824-07	-	(24,897)	(24,897)
Total - ALN 93.399			559,404	2,866,304	3,425,708
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	CDC7123-0265-1	-	273,657	273,657
<i>Pass-Through from University of California - Los Angeles</i>	93.421	1920-G-ZA457-BELUE	-	19,040	19,040
<i>Pass-Through from The Task Force For Global Health, Inc.</i>	93.421	TFGH NU38OT000316-05-00	-	24,939	24,939
Total - ALN 93.421			-	317,636	317,636
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		202,296	1,690,691	1,892,987
<i>Pass-Through from Baylor Research Institute</i>	93.433	41010202201	-	87,932	87,932
<i>Pass-Through from Indiana University</i>	93.433	8702	-	1,800	1,800
<i>Pass-Through from Kessler Foundation, Inc</i>	93.433	40644-01	-	13,252	13,252
<i>Pass-Through from Langston University</i>	93.433	LU-520133-9	-	28,079	28,079
	93.433	90RTST0001-05-00	-	904	904
	93.433	90RTST0002-01-00	-	24,942	24,942
<i>Pass-Through from Liberating Technologies, Inc.</i>	93.433	UTSW-90BISA0052	-	25,025	25,025
	93.433	UTSW-90BISB0031	-	16,675	16,675
<i>Pass-Through from MedStar Health Research Institute, Inc.</i>	93.433	NAID20240368	-	30,026	30,026
	93.433	90RTHF0003-01-00	-	65,070	65,070
<i>Pass-Through from Memorial Hermann Health System</i>	93.433	90DPAD0001-05-04	-	35,169	35,169
	93.433	90DPAD0010-03-00	-	98,870	98,870
	93.433	90DPTB0025-02-00	-	7,691	7,691
	93.433	90DP0092-05-03	-	3,940	3,940
	93.433	90SIMS0019-02-00	-	28,428	28,428
<i>Pass-Through from Shepherd Center, Inc.</i>	93.433	SHEP-20-0005	-	2,379	2,379
<i>Pass-Through from TIRR Memorial Hermann</i>	93.433	8241110-ADA PARC NCE-UTH-NGUYE	-	69,570	69,570
	93.433	90DPAD0013-02-00	-	32,596	32,596
	93.433	90DPTB00160300	-	(4)	(4)
	93.433	90DPTB0025	-	12,146	12,146
	93.433	90DPTB0025-02-00	-	42,523	42,523
<i>Pass-Through from University of Alabama - Birmingham</i>	93.433	90REGE000020400	-	1,000	1,000
	93.433	90REGE00050100	-	58,379	58,379
<i>Pass-Through from University of Wisconsin</i>	93.433	90DPGE0016	5,516	-	5,516
<i>Pass-Through from Virginia Commonwealth University</i>	93.433	FP00015094-SA003	-	10,352	10,352
Total - ALN 93.433			207,812	2,387,435	2,595,247
Congressional Directives	93.493		12,410	1,327,999	1,340,409
<i>Pass-Through from Christus Santa Rosa Health Care Corporation</i>	93.493	CHRISTUS/ LUKEFAHR 2023	-	174,091	174,091
Total - ALN 93.493			12,410	1,502,090	1,514,500
Public Health Training Centers Program	93.516		-	354,094	354,094
Teaching Health Center Graduate Medical Education Payment	93.530	M2302611	-	80,812	80,812
Temporary Assistance for Needy Families	93.558		-	27,933	27,933
Welfare Reform Research, Evaluations and National Studies	93.595		22,879	35,824	58,703
Head Start	93.600	4500444740	-	10,964	10,964
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	271,237	271,237
<i>Pass-Through from Baylor College of Medicine</i>	93.630	7000000940	-	6,196	6,196
Total - ALN 93.630			-	277,433	277,433
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	616,647	616,647
Adoption Opportunities	93.652		-	40,830	40,830
Foster Care Title IV-E	93.658		-	305,189	305,189
Mental and Behavioral Health Education and Training Grants	93.732		53,934	3,597,655	3,651,589
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)	93.734		-	137,072	137,072
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738	158707-A06	-	6,415	6,415
<i>Pass-Through from City of San Antonio</i>	93.738	PO# 4500437339	-	143,004	143,004
Total - ALN 93.738			-	149,419	149,419



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Medical Assistance Program	93.778	1671	\$ -	\$ 119,814	\$ 119,814
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779				
Opioid STR	93.788		145,000	(145,000)	-
Health Careers Opportunity Program (HCOP)	93.822			312,057	312,057
National Ebola Training and Education Center (NETEC)	93.825	36-5420-3001-004		(7,722)	(7,722)
Cardiovascular Diseases Research	93.837		15,319,593	47,714,702	63,034,295
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>	93.837	5UH3HL148318-05		5,979	5,979
<i>Pass-Through from Baylor College of Medicine</i>	93.837	R01HL148050		162,844	162,844
	93.837	1R01HL15058901A1		8,945	8,945
	93.837	5R01HL159159-02		(2,514)	(2,514)
	93.837	5R34HL163376-03		10,709	10,709
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>	93.837	GRT65498		205,374	205,374
<i>Pass-Through from Case Western Reserve University</i>	93.837	5R01HL149409-05		20,707	20,707
<i>Pass-Through from Cedars-Sinai Medical Center</i>	93.837	0001969283 /			
		0002285703		20,766	20,766
	93.837	1590769		27,738	27,738
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>	93.837	5U01HL131003-09		48,603	48,603
<i>Pass-Through from City of Hope National Medical Center and Beckman Research Institute</i>	93.837				
		64490 2010965 669301		13,336	13,336
<i>Pass-Through from Columbia University</i>	93.837	5R01HL146149-04		109,199	109,199
<i>Pass-Through from Duke University</i>	93.837	A035535 CAC			
		PREVENTABLE		12,355	12,355
	93.837	1UG3HL165017-01A1		16,349	16,349
	93.837	303001731/5R01HL1575			
		31-02		48,855	48,855
<i>Pass-Through from Eastern Virginia Medical School</i>	93.837	5R01HL139000-04		31,249	31,249
<i>Pass-Through from Emory University</i>	93.837	A867522		34,470	34,470
	93.837	A898928		26,108	26,108
	93.837	A940550/1R01HL163998-			
		01A1		32,366	32,366
	93.837	1U01HL128566-02		(2,259)	(2,259)
<i>Pass-Through from Feinstein Institute for Medical Research</i>	93.837	1R01HL162912-01A1		3,060	3,060
<i>Pass-Through from Harvard Medical School</i>	93.837	5R01HL161385-03		24,877	24,877
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	93.837	5R01HL155915-03		8,039	8,039
	93.837	5R01HL159433-03		41,672	41,672
<i>Pass-Through from Indiana University</i>	93.837	9481		14,348	14,348
<i>Pass-Through from Indiana University - Purdue University</i>	93.837	9582		2,566	2,566
<i>Pass-Through from Indiana University - School of Medicine</i>	93.837	8779/ PO0334255		60,121	60,121
<i>Pass-Through from Inova Health Care Services</i>	93.837	U20-07-4182-TAMU		2,389	2,389
<i>Pass-Through from Johns Hopkins University</i>	93.837	U01HL096812		158,120	158,120
<i>Pass-Through from Koronis Biomedical Technologies Corporation</i>	93.837	KBT21-			
		WIRELESSRODENT2-		242	242
<i>Pass-Through from Leuko Labs, Inc.</i>	93.837	5U54HL143541-03		(1,996)	(1,996)
<i>Pass-Through from Loma Linda University</i>	93.837	R01HL146562		87,865	87,865
<i>Pass-Through from Loyola University Chicago</i>	93.837	R01HL158649		38,519	38,519
<i>Pass-Through from LAM Foundation</i>	93.837	1U54HL127672		114	114
<i>Pass-Through from Massachusetts General Hospital</i>	93.837	A5332 5U01HL123336-			
		05		(79)	(79)
	93.837	A5332: REPRIEVE		2,016	2,016
	93.837	1R01HL162928-01A1		91,738	91,738
	93.837	1UG3HL164285-01		2,262	2,262
	93.837	5R01HL149516-04		11,109	11,109
	93.837	5R01HL151855-04		60,169	60,169
	93.837	5U01HL123336-06			
		FUND 225709		(1,683)	(1,683)
<i>Pass-Through from Medical College of Wisconsin</i>	93.837	1R56HL167896-01		33,678	33,678
<i>Pass-Through from Medical University of South Carolina</i>	93.837	5R33HL155793-04		17,474	17,474
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.837	5 R21 H15934 02		53,766	53,766
	93.837	7R01HL134740-04		1	1
<i>Pass-Through from National Marrow Donor Program</i>	93.837	2U10HL069294-11		382,630	382,630
<i>Pass-Through from New England Research Institutes</i>	93.837	U24HL135691 6		3,456	3,456
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.837	2U01HL096812-13		57,987	57,987
<i>Pass-Through from Northwestern University</i>	93.837	4UH3HL165065-02		3,962	3,962
<i>Pass-Through from Regents of the University of California</i>	93.837	R21HL165018		23,123	23,123
<i>Pass-Through from Regents of the University of California - UCLA</i>	93.837	5U01HL146333-05		22,411	22,411
<i>Pass-Through from Research Foundation of Suny</i>	93.837	100-1091654-93310		11,959	11,959
<i>Pass-Through from Saint Luke's Hospital of Kansas City</i>	93.837	GR-00666-02		96,728	96,728
<i>Pass-Through from Seattle Children's Hospital</i>	93.837	12890		12,088	12,088

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from The Trustees of Columbia University in the City of New York</i>	93.837	2R01HL146149-05A1	\$ - \$	115,579	115,579
<i>Pass-Through from Tufts University</i>	93.837	2R01HL135920-05	-	15,238	15,238
<i>Pass-Through from University of Alabama - Birmingham</i>	93.837	000533801-SP005-SC001	-	667,274	667,274
	93.837	2R01HL120338-09	-	28,415	28,415
	93.837	5R01HL12033809	-	98,166	98,166
	93.837	5R01HL149796-04	-	27,655	27,655
<i>Pass-Through from University of Arizona</i>	93.837	66710	-	873	873
<i>Pass-Through from University of California - Berkeley</i>	93.837	00011002/1R01HL157820	-	72,937	72,937
<i>Pass-Through from University of California - Irvine</i>	93.837	2022-1687/1R01HL163582-01	-	185,569	185,569
<i>Pass-Through from University of California - San Francisco</i>	93.837	13709SC	-	19,757	19,757
	93.837	14046SC	-	31,476	31,476
<i>Pass-Through from University of Iowa</i>	93.837	1 R01 HL149677-01	-	(884)	(884)
<i>Pass-Through from University of Kentucky</i>	93.837	3200005096-21-098	-	59,894	59,894
<i>Pass-Through from University of Michigan</i>	93.837	K00016941/4UH3HL159134	-	3,190	3,190
	93.837	K00017533	-	2,108	2,108
	93.837	R01HL158723	-	382,741	382,741
	93.837	1UG3HL145269-01A1	-	16,100	16,100
	93.837	5R01HL15338404	-	7,242	7,242
<i>Pass-Through from University of Minnesota</i>	93.837	5R01HL059367-21	-	51,487	51,487
	93.837	5R01HL116720-07	-	(17,708)	(17,708)
	93.837	5R01HL155209-03	-	46,268	46,268
<i>Pass-Through from University of Missouri</i>	93.837	1R01HL139523-01	-	(10,591)	(10,591)
	93.837	5R01HL142133-04	-	1	1
<i>Pass-Through from University of Nebraska Medical Center</i>	93.837	5R01HL169476-02	-	246,025	246,025
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.837	5R01HL143885-04	-	53,048	53,048
<i>Pass-Through from University of Pennsylvania</i>	93.837	576601; PO# 4985039	-	(26,644)	(26,644)
<i>Pass-Through from University of Pittsburgh</i>	93.837	AWD00004314 (137168-11A) / 1	-	3,884	3,884
<i>Pass-Through from University of South Carolina</i>	93.837	19-3853	-	54,043	54,043
<i>Pass-Through from University of South Florida</i>	93.837	6143-1277-01-A	-	13,597	13,597
<i>Pass-Through from University of Southern California</i>	93.837	R33HL163718	-	328,812	328,812
<i>Pass-Through from University of Utah</i>	93.837	10052436-01-TAM	-	186,253	186,253
	93.837	10055226-04-TAMU	-	76,286	76,286
	93.837	10064824-01-UTA	-	49,005	49,005
<i>Pass-Through from University of Vermont and State Agricultural College</i>	93.837	5R33HL14330505	-	52,727	52,727
<i>Pass-Through from University of Virginia</i>	93.837	5R01HL159159-03	-	10,441	10,441
<i>Pass-Through from University of Washington</i>	93.837	R56HL153124	-	(17,696)	(17,696)
	93.837	UWSC13022/5R01HL127659-04	-	(4,153)	(4,153)
	93.837	UWSC14569/R01HL144483	-	95,453	95,453
	93.837	5R01HL105756-12	-	31,576	31,576
	93.837	5R01HL105756-1268466	-	16,646	16,646
<i>Pass-Through from Vanderbilt University</i>	93.837	VUMC112424 #1	-	161,360	161,360
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.837	VUMC106289	-	51,514	51,514
	93.837	VUMC107890	-	7,124	7,124
	93.837	VUMC93518	-	19,377	19,377
	93.837	2R01HL142302-05A1	-	172,745	172,745
	93.837	5R01HL158884-03	-	8,026	8,026
	93.837	5R1HL167509-02	-	61,647	61,647
<i>Pass-Through from Wake Forest University Health Sciences</i>	93.837	5UH3HL155801-03	-	178,646	178,646
<i>Pass-Through from Washington State University</i>	93.837	WU-20-202/2R25HL105400-09	-	(3,379)	(3,379)
<i>Pass-Through from Washington University</i>	93.837	5R01HL156991-04	-	183,116	183,116
<i>Pass-Through from Washington University - St. Louis</i>	93.837	5R25HL10540013	5,635	938	6,573
<i>Pass-Through from Westat, Inc.</i>	93.837	OT2HL158287	24,616	427,106	451,722
<i>Pass-Through from William Marsh Rice University</i>	93.837	X03083200/7K01HL150247-04	-	3,181	3,181
<i>Pass-Through from New England Research Institutes</i>	93.837	MUSIC	-	15,763	15,763
Total - ALN 93.837			15,349,844	54,129,866	69,479,710

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Lung Diseases Research	93.838		\$ 969,599	\$ 11,321,813	\$ 12,291,412
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>	93.838	A23-0051-S008 UTSW	-	47,418	47,418
<i>Pass-Through from California Northstate University LLC</i>	93.838	FAHKRUL-2021-02	-	1,573	1,573
<i>Pass-Through from Children's Hospital of Philadelphia</i>	93.838	5UG3/UH3HL137872-07	-	18,395	18,395
<i>Pass-Through from Children's Mercy Hospital</i>	93.838	1R01HL162937-01A1	-	11,550	11,550
<i>Pass-Through from Columbia University MDA/ALS Research Center</i>	93.838	1 (GG016460-01)	-	17,209	17,209
<i>Pass-Through from Duke University</i>	93.838	1OT2HL156812-01	-	75,905	75,905
	93.838	10T2HL156812-01	-	162,610	162,610
<i>Pass-Through from Emory University</i>	93.838	R01HL139876	-	(1)	(1)
	93.838	5R01HL139876-05	-	1,545	1,545
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.838	5R01HL161037-03	-	24,539	24,539
<i>Pass-Through from George Washington University</i>	93.838	S-ALP2122-CF42	-	36,726	36,726
<i>Pass-Through from Mayo Clinic</i>	93.838	5R01HL126667-07	-	3,678	3,678
<i>Pass-Through from National Jewish Health</i>	93.838	20125601-UT			
		SOUTHWESTERN	-	5,258	5,258
<i>Pass-Through from Southern Methodist University</i>	93.838	G001742-7505/G001845-7505	-	141,251	141,251
	93.838	R01HL142775	-	133,461	133,461
<i>Pass-Through from The Ohio State University</i>	93.838	SPC-1000013130			
		GR133126	-	90,008	90,008
<i>Pass-Through from University of Arizona</i>	93.838	728441	-	4,734	4,734
<i>Pass-Through from University of California - Los Angeles</i>	93.838	7R01HL14878105	-	54,365	54,365
<i>Pass-Through from University of California - San Francisco</i>	93.838	13417SC	-	199,761	199,761
	93.838	5R01HL14878103	-	63,242	63,242
	93.838	5U01HL123009-07	-	18,683	18,683
<i>Pass-Through from University of Colorado</i>	93.838	5R01HL080396-16	-	95,803	95,803
<i>Pass-Through from University of Colorado - Denver</i>	93.838	OT2HL161847-01	-	24,264	24,264
<i>Pass-Through from University of Colorado Anschutz Medical</i>	93.838	FY22 576 009-01	-	7,270	7,270
<i>Pass-Through from University of Iowa</i>	93.838	S04196-01	-	31,504	31,504
<i>Pass-Through from University of Maryland - Baltimore</i>	93.838	21127	-	193,607	193,607
<i>Pass-Through from University of Michigan</i>	93.838	K00015054	-	2,541	2,541
	93.838	K00015628	-	23,762	23,762
	93.838	K00016051 PRECISION	-	27,922	27,922
	93.838	K00016203/5U24HL145265	-	26,653	26,653
	93.838	K00019378	-	12,751	12,751
	93.838	5R01HL147261-05	-	5,742	5,742
<i>Pass-Through from University of Nebraska Medical Center</i>	93.838	5R01HL157269-04	-	7,391	7,391
<i>Pass-Through from University of Pittsburgh</i>	93.838	AWD00007029 (139025-6)	-	115,604	115,604
	93.838	9012549 (130129-48) / U01HL1	-	4,983	4,983
<i>Pass-Through from University of Rochester</i>	93.838	00000889 / UR FAO: GR534	-	8,303	8,303
<i>Pass-Through from University of Vermont</i>	93.838	31438 52240	-	203	203
<i>Pass-Through from University of Washington</i>	93.838	UWSC15206	-	6,899	6,899
<i>Pass-Through from Vanderbilt University School of Medicine</i>	93.838	10T2HL156812-01	-	15,154	15,154
<i>Pass-Through from Weill Medical College of Cornell University</i>	93.838	4UH3HL154944-02	-	4,507	4,507
<i>Pass-Through from Westat, Inc.</i>	93.838	OT2HL158287	-	868,706	868,706
<i>Pass-Through from George Washington University</i>	93.838	OT2HL161847-01	-	391,872	391,872
	93.838	OT2HL16184701	-	6,729	6,729
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.838	ACTIV-4	-	142,830	142,830
	93.838	ADU-09-21/OT2HL161847-01	-	2,482,179	2,482,179
	93.838	PATHO-PH1-DEFRONZO	-	462,546	462,546
	93.838	PATHO-PH1- KRAIG	217,493	251,491	468,984
	93.838	PATHO-PH1- SHARMA	-	691,842	691,842
	93.838	34B/OT2HL161847-01	-	(5,574)	(5,574)
<i>Pass-Through from University of Colorado - Denver</i>	93.838	OT2HL16184701	-	(4,202)	(4,202)
<i>Pass-Through from University of Michigan</i>	93.838	K00013681-005	-	7,150	7,150
<i>Pass-Through from University of Utah</i>	93.838	OT2HL16184701	-	18,988	18,988
	93.838	10063508-12-UTHS RECOVER	-	17,022	17,022
<i>Pass-Through from Weill Medical College of Cornell University</i>	93.838	220367-10	-	113,013	113,013
Total - ALN 93.838			1,187,092	18,493,178	19,680,270
Blood Diseases and Resources Research	93.839		1,024,707	9,072,767	10,097,474
<i>Pass-Through from Baylor College of Medicine</i>	93.839	182757	-	156,921	156,921

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.839	7000001211	\$ -	(3,727) \$	(3,727)
<i>Pass-Through from Boston University</i>	93.839	4500003949	-	220,719	220,719
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.839	0001041686/2R01HL128239	-	17,180	17,180
<i>Pass-Through from National Marrow Donor Program</i>	93.839	2021-0427	-	7,220	7,220
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.839	4UH3HL155798-02	-	143	143
<i>Pass-Through from Northwestern University</i>	93.839	60055894UTHSSA/5R01HL1480	-	81,468	81,468
<i>Pass-Through from RTI International</i>	93.839	1R01HL166254-01A1	-	20,339	20,339
<i>Pass-Through from University of Alabama - Birmingham</i>	93.839	HHSN2682018000051/H HSN26800001	-	(12,222)	(12,222)
	93.839	000540727-SC008/4UH3HL157	-	378	378
<i>Pass-Through from University of Maryland</i>	93.839	5UH3HL143192-06	-	47,711	47,711
<i>Pass-Through from University of Washington</i>	93.839	UWSC12238 / 5R01HL154385-04	-	81,399	81,399
	93.839	5UG3HL165064-02	-	5,251	5,251
<i>Pass-Through from Versiti Wisconsin, Inc</i>	93.839	2001487-5 UTSMC	-	32	32
<i>Pass-Through from Washington University</i>	93.839	5UH3HL138325-04	-	152	152
<i>Pass-Through from Westat, Inc.</i>	93.839	75N92021F00229	-	35,593	35,593
<i>Pass-Through from Yale University</i>	93.839	7U01HL128566-06	-	4,170	4,170
Total - ALN 93.839			1,024,707	9,735,494	10,760,201
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		15,006	454,909	469,915
<i>Pass-Through from Parkland Health and Hospital Systems</i>	93.840	POGR-18212	-	26,068	26,068
<i>Pass-Through from University of Pennsylvania</i>	93.840	580490	-	23,153	23,153
<i>Pass-Through from University of Utah</i>	93.840	10057254-02-UTS	-	23,544	23,544
Total - ALN 93.840			15,006	527,674	542,680
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,402,556	11,832,170	13,234,726
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>	93.846	901634-UTSW	5,746	940	6,686
<i>Pass-Through from Baylor College of Medicine</i>	93.846	P700000562	-	58,513	58,513
	93.846	5R01AR076770-04	-	194	194
<i>Pass-Through from Board of Trustees of the University of Alabama at Birmingham</i>	93.846	5R01AR076924-20	23,205	-	23,205
<i>Pass-Through from Columbia University</i>	93.846	1 (GG018336-01)	-	91,250	91,250
<i>Pass-Through from Duke University</i>	93.846	303003225	-	24,438	24,438
<i>Pass-Through from Feinstein Institute for Medical Research</i>	93.846	AWD00001114-UT; PO GRT2000008	-	140,960	140,960
<i>Pass-Through from Hebrew Rehabilitation Center</i>	93.846	90086/R01AR075346	-	8,413	8,413
<i>Pass-Through from Indiana University</i>	93.846	R01AR074473	-	9,518	9,518
<i>Pass-Through from New York University</i>	93.846	23-A1-00-006916; 270121	-	40,522	40,522
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.846	17-A1-00-006916 PO# M190174270	-	13,392	13,392
<i>Pass-Through from Penn State Hershey Medical Center</i>	93.846	UTSWAR01077	-	22,034	22,034
	93.846	UTSWAR071077	-	42,744	42,744
	93.846	5U01AR071077-03	-	19,400	19,400
<i>Pass-Through from Reelin Therapeutics Inc</i>	93.846	SBIR REELIN	-	(549)	(549)
<i>Pass-Through from Rush University Medical Center</i>	93.846	UC2AR082186	-	16,303	16,303
	93.846	5P30AR079206-03	-	12,311	12,311
<i>Pass-Through from Steadman Philippon Research Institute</i>	93.846	5UH3AR077748-04	-	54,690	54,690
<i>Pass-Through from The Pennsylvania State University</i>	93.846	5995-THSCSA-DHHS-3364/1R0	-	184,194	184,194
<i>Pass-Through from University of Colorado - Denver</i>	93.846	FY 20 340 001	-	(3,723)	(3,723)
<i>Pass-Through from University of Michigan</i>	93.846	K00014576	-	176,013	176,013
	93.846	R01AR074989	-	114,462	114,462
<i>Pass-Through from University of Mississippi Medical Center</i>	93.846	5R01AR073178-06	-	20,898	20,898
<i>Pass-Through from University of Pittsburgh</i>	93.846	AWD00003721 (135818-1)	-	216,138	216,138
<i>Pass-Through from University of Utah</i>	93.846	10056839-01	-	138,023	138,023
<i>Pass-Through from University of Washington</i>	93.846	1R01AR078192-01A1	-	283,640	283,640
<i>Pass-Through from Weill Cornell Medicine</i>	93.846	214559-4	-	184,203	184,203
Total - ALN 93.846			1,431,507	13,701,091	15,132,598

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		\$	6,967,923	\$ 61,102,789
<i>Pass-Through from Acetaminophen Toxicity Diagnostics, LLC</i>	93.847	5SB1DK079387-10	-	3,747	3,747
<i>Pass-Through from AdventHealth</i>	93.847	1329760-			
		UTHSCSA/1R01DK120	-	729	729
<i>Pass-Through from American Society for Bone &amp; Mineral Research</i>	93.847	1R25DK135989-01	-	42,325	42,325
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>	93.847	901628 - UT			
		SOUTHWESTERN	-	6,496	6,496
	93.847	901628-UT	-	(4,753)	(4,753)
<i>Pass-Through from Aplos Medical Inc</i>	93.847	CTA00000062 1			
		OMEGASTUDYID: 03-			
		0001-000	-	44,867	44,867
<i>Pass-Through from Baylor College of Medicine</i>	93.847	PO P700000316	-	52,309	52,309
	93.847	PO P700001006	-	9,185	9,185
	93.847	1R01DK138018-01	-	5,608	5,608
	93.847	1R03DK135458-01	-	3,745	3,745
	93.847	2P30DK056338-16	-	25,038	25,038
	93.847	2P30DK056338-21	-	15,689	15,689
	93.847	5P30DK056338	-	8,794	8,794
	93.847	5R01DK109934-08	-	250,644	250,644
	93.847	5R01DK120858-04	-	163,885	163,885
	93.847	5R01DK122784-05	-	170,996	170,996
	93.847	5R01DK128053-03	-	40,065	40,065
	93.847	7K23DK123398-04	-	31,306	31,306
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>	93.847	01063766	-	56,804	56,804
<i>Pass-Through from Board of Trustees of Southern Illinois University</i>	93.847	5R01DK125782-04	-	538,515	538,515
<i>Pass-Through from Boston Children's Hospital</i>	93.847	5R01DK136478-02	-	65,540	65,540
<i>Pass-Through from Case Western Reserve University</i>	93.847	RES513301	-	(1)	(1)
	93.847	RES601757	-	168,257	168,257
<i>Pass-Through from Cedars-Sinai Medical Center</i>	93.847	0002242520	-	1,305	1,305
<i>Pass-Through from Children's Hospital of Philadelphia</i>	93.847	5U01DK66174-21	-	5,111	5,111
<i>Pass-Through from Children's Hospital Research Foundation</i>	93.847	313170	-	154,104	154,104
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>	93.847	OS00000428 / 309771	-	137,767	137,767
	93.847	OS00000672/302664	-	200,382	200,382
<i>Pass-Through from City of Hope National Medical Center and Beckman Research Institute</i>	93.847	61294 2006834 669307	-	334,672	334,672
<i>Pass-Through from Clearmano, Inc.</i>	93.847	R42DK123943	-	145,478	145,478
<i>Pass-Through from Cleveland Clinic Lerner College of Medicine</i>	93.847	CCF24181240	-	3,414	3,414
	93.847	U01DK131383-02	-	323,868	323,868
<i>Pass-Through from Duke University</i>	93.847	5R01DK132619-02	-	78,439	78,439
<i>Pass-Through from East Carolina University</i>	93.847	AWD-20-0823-S001	-	12,237	12,237
<i>Pass-Through from Emory University</i>	93.847	5R01DK11593703	-	-	-
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.847	0001175780	-	10,584	10,584
<i>Pass-Through from George Washington University</i>	93.847	GRADE-			
		GWU/U01DK098246-06	-	29,579	29,579
	93.847	S-GRD2223-SC34	-	23,383	23,383
<i>Pass-Through from Georgia State University</i>	93.847	SP00014337-02	-	19,596	19,596
	93.847	SP00014437-01	-	79,130	79,130
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	93.847	5R01DK12713904	-	19,238	19,238
	93.847	5U54DK08390915	-	158,596	158,596
<i>Pass-Through from Indiana University</i>	93.847	1 R01 DK132709 01	-	22,616	22,616
	93.847	5R01DK116963-03	-	(938)	(938)
	93.847	5R01DK121378-05	-	174,121	174,121
	93.847	8179-TAM PO #0083430	-	(321)	(321)
	93.847	9293-TAMU P00514028	-	127,555	127,555
<i>Pass-Through from Indiana University - School of Medicine</i>	93.847	8720-UTSW	-	17,504	17,504
<i>Pass-Through from Jaeb Center for Health Research</i>	93.847	JCHR/1UC4DK108612	-	(44,747)	(44,747)
<i>Pass-Through from Johns Hopkins University</i>	93.847	2005347224 VEN R			
		CODE 2075785	-	121,800	121,800
<i>Pass-Through from Kaiser Foundation Research Institute</i>	93.847	RNG210690-01	-	235	235
<i>Pass-Through from Massachusetts General Hospital</i>	93.847	1R01DK13336401A1	-	93,394	93,394
	93.847	5UM1DK078616-16	-	34,980	34,980
<i>Pass-Through from Mayo Clinic</i>	93.847	TEX-316639;			
		PO#P0001341176	-	97,724	97,724
	93.847	TEX-316639;			
		PO#P000479724	-	123,065	123,065
<i>Pass-Through from Medical College of Wisconsin</i>	93.847	GCO 10-10-2023	-	18,564	18,564

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.847	R01DK134340	\$ -	\$ 25,905	\$ 25,905
	93.847	R56DK137153	-	15,614	15,614
<i>Pass-Through from MDI Biological Laboratory</i>	93.847	UC2DK126021-03UTSW	-	(133)	(133)
	93.847	UC2DK126021-05/UTSW	-	261,276	261,276
<i>Pass-Through from National University of Natural Medicine</i>	93.847	930-S1	-	48,963	48,963
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.847	5R01DK124399-04	-	187,594	187,594
<i>Pass-Through from Northern California Institute - Research and Education</i>	93.847	SCH284-03	-	6,562	6,562
<i>Pass-Through from Northwestern University</i>	93.847	7R01DK13519302	-	11,946	11,946
<i>Pass-Through from Northwestern University Medical School</i>	93.847	60059376 UTMSCD	-	39,126	39,126
	93.847	60061310 UTMSCD	-	47,693	47,693
<i>Pass-Through from Regents of the University of California - UCLA</i>	93.847	5U01DK122013-03	-	87,123	87,123
<i>Pass-Through from Rogosin Institute</i>	93.847	OXBURGH-RC2-03	-	522,238	522,238
	93.847	OXBURGH-RC2-04	-	328,193	328,193
	93.847	OXBURGH-RC2-05	-	366,936	366,936
<i>Pass-Through from Rutgers, The State University of New Jersey</i>	93.847	U01DK062431	-	271	271
	93.847	3322	-	52,795	52,795
<i>Pass-Through from StemBiosys, Inc</i>	93.847	SBS2023DDK/1R43DK13	-		
		5102	-	52,721	52,721
<i>Pass-Through from Stony Brook University</i>	93.847	100051/11886692/2	-	33,720	33,720
<i>Pass-Through from The Pennsylvania State University</i>	93.847	S001761-DHHS	-	15,187	15,187
<i>Pass-Through from Tufts Medical Center, Inc.</i>	93.847	5021625-SERV	-	78,869	78,869
<i>Pass-Through from University at Buffalo - Suny</i>	93.847	R01DK136875	-	11,987	11,987
<i>Pass-Through from University of Alabama - Birmingham</i>	93.847	000528578-SC001	-	146,578	146,578
	93.847	000539423-SC001	-	38,889	38,889
<i>Pass-Through from University of Arkansas for Medical Sciences</i>	93.847	55631	-	136,581	136,581
<i>Pass-Through from University of California - Los Angeles</i>	93.847	1652 G YA011	-	24,097	24,097
<i>Pass-Through from University of California - San Diego</i>	93.847	KR 704690	-	(769)	(769)
	93.847	KR 704690- 002 NCE	-	77,432	77,432
<i>Pass-Through from University of California - San Francisco</i>	93.847	11986SC	-	35,561	35,561
	93.847	13688SC	-	25,460	25,460
	93.847	15166SC	-	61,714	61,714
<i>Pass-Through from University of Cincinnati</i>	93.847	1R56DK136632-01	-	16,091	16,091
<i>Pass-Through from University of Colorado</i>	93.847	5U01DK129191-02	-	1,641	1,641
<i>Pass-Through from University of Colorado - Denver</i>	93.847	FY20 1015 002	-	(2,687)	(2,687)
	93.847	FY24 1278	-		
		002/1R01DK13718	-	36,063	36,063
<i>Pass-Through from University of Colorado Anschutz Medical</i>	93.847	FY23 798 001- 2	-	105,114	105,114
<i>Pass-Through from University of Florida</i>	93.847	00003092	-	59,653	59,653
	93.847	00003744/1R01DK13601	-		
		1	-	93,520	93,520
	93.847	5R01DK105346-05	-	-	-
<i>Pass-Through from University of Illinois</i>	93.847	5R01DK101536-08	-	7,249	7,249
<i>Pass-Through from University of Iowa</i>	93.847	S02056-04	-	9,948	9,948
	93.847	5R01DK118752-04	-	(4,943)	(4,943)
<i>Pass-Through from University of Kansas Medical Center</i>	93.847	ZAT00060	-	55,008	55,008
<i>Pass-Through from University of Maryland</i>	93.847	5R01DK11161105	-	-	-
<i>Pass-Through from University of Miami School of Medicine</i>	93.847	1R01DK13629701A1	-	44,282	44,282
<i>Pass-Through from University of Michigan</i>	93.847	K00012119	-	279	279
	93.847	K00018577	-	1,842	1,842
	93.847	K00018849/U54DK11373	-		
		14	-	22,388	22,388
	93.847	3K12DK111011-07S1	-	(1,098)	(1,098)
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.847	5R01DK116028-03	-	18,764	18,764
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>	93.847	RS20191069-01	-	20,492	20,492
	93.847	RS20220033-03	-	65,655	65,655
	93.847	20191069	-	(4,345)	(4,345)
<i>Pass-Through from University of Pennsylvania</i>	93.847	ADVANCE ACCOUNT	-	1,177	1,177
	93.847	582534; PO 4931799	-		
		NCE	2,923	1,710	4,633
	93.847	587926	-	13	13
<i>Pass-Through from University of Pittsburgh</i>	93.847	CNVA00058732 (131232-1)	-	41,671	41,671
	93.847	CNVA00060589 (131753-6)	-	3,712	3,712
<i>Pass-Through from University of Rhode Island</i>	93.847	10402/030624; PO#	-		
		0000209663	-	2,614	2,614
<i>Pass-Through from University of South Florida</i>	93.847	6163-1082-40-A	-	155,515	155,515
	93.847	6382-1040-00-A	-	171,594	171,594

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Utah</i>	93.847	100585145-01-UTSM	\$ -	\$ 140,841	\$ 140,841
	93.847	10059748-01	-	70,340	70,340
<i>Pass-Through from University of Washington</i>	93.847	UWSC12061	-	26,067	26,067
	93.847	UWSC13949	-	86,811	86,811
	93.847	UWSC15385	-	84,252	84,252
	93.847	10473/U2CDK114886-01	-	(1,827)	(1,827)
<i>Pass-Through from University of Wisconsin - Madison</i>	93.847	0000002372	-	77,626	77,626
	93.847	0000002626	-	-	-
	93.847	0000003402	-	82,000	82,000
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.847	VUMC119004	-	7,260	7,260
<i>Pass-Through from VitalQuan, LLC</i>	93.847	VITALQUAN 19/20	-	7,694	7,694
<i>Pass-Through from Wayne State University</i>	93.847	5R01DK116901-05	-	39,120	39,120
<i>Pass-Through from New York Blood Center, Inc</i>	93.847	GG00856- 01/7R01DK130478-0	-	143,555	143,555
<i>Pass-Through from University of Kentucky</i>	93.847	3200004376-22- 123/1R01DK1	-	(10,592)	(10,592)
Total - ALN 93.847			6,970,846	69,741,212	76,712,058
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		6,691,880	84,466,899	91,158,779
<i>Pass-Through from Arizona State University</i>	93.853	1R21NS107985-01	-	(10,692)	(10,692)
<i>Pass-Through from Augusta University</i>	93.853	1R21NS130429-01A1	-	6,017	6,017
<i>Pass-Through from Baylor College of Medicine</i>	93.853	PO 7000001710	-	186,820	186,820
	93.853	P700000239	-	30,119	30,119
	93.853	P700000273	-	78,172	78,172
	93.853	U01NS114042	-	(26,039)	(26,039)
	93.853	2RF1NS093652-06	-	42,451	42,451
	93.853	5U01NS118288-04	-	231,004	231,004
<i>Pass-Through from Boston Children's Hospital</i>	93.853	5U54NS092090-08	-	-	-
	93.853	5U54NS092090-10	-	8,174	8,174
<i>Pass-Through from Boston University</i>	93.853	2R01NS017950-38A1	-	6,974	6,974
	93.853	4500004831/2R01NS017 950-3	-	92,143	92,143
<i>Pass-Through from Brown University</i>	93.853	00001816	-	210,671	210,671
	93.853	00001988	-	5,393	5,393
<i>Pass-Through from Case Western Reserve University</i>	93.853	RES600291	-	47,743	47,743
	93.853	R01NS110823	-	9,439	9,439
	93.853	R01NS118023	-	82,815	82,815
<i>Pass-Through from Children's Research Institute</i>	93.853	30006286	-	92,625	92,625
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>	93.853	OS00000410/318017/2R 01NS0	-	51,607	51,607
<i>Pass-Through from Cleveland Clinic Foundation</i>	93.853	1424- #03 YEAR 3	-	45,196	45,196
	93.853	1424-2 NCE (YEAR 2)	-	21,855	21,855
<i>Pass-Through from Cleveland Clinic Lerner College of Medicine</i>	93.853	R01NS112499	-	13,752	13,752
<i>Pass-Through from Columbia University</i>	93.853	010785-135885 ARCADIA	-	7,089	7,089
	93.853	1 GG017907-01)	-	8,126	8,126
	93.853	1R01NS115470-01A1	-	169,249	169,249
	93.853	2 (GG017434-01)	-	15,987	15,987
	93.853	2 (GG017644-04)	-	230,273	230,273
	93.853	4 (GG015970-05)	-	3,083	3,083
<i>Pass-Through from Cornell University</i>	93.853	1R01NS131463-01A1	-	15,647	15,647
<i>Pass-Through from Creighton University</i>	93.853	R01NS118731	-	35,197	35,197
<i>Pass-Through from CND Life Sciences</i>	93.853	1R44NS117214	-	9,803	9,803
<i>Pass-Through from Duke University</i>	93.853	A03-5339	-	(468)	(468)
	93.853	303002514	-	19,042	19,042
<i>Pass-Through from Duquesne University</i>	93.853	1R15NS128624-01A1	-	33,825	33,825
<i>Pass-Through from Feinstein Institute for Medical Research</i>	93.853	7R01NS113893-04	-	53,837	53,837
<i>Pass-Through from Harvard Medical School</i>	93.853	150323 5115082 0103	-	(24,160)	(24,160)
	93.853	151936 5129024 0003	-	276,208	276,208
<i>Pass-Through from Hugo W. Moser Research Institute at Kennedy Krieger, Inc.</i>	93.853	5K12NS098482-08	-	22,211	22,211
<i>Pass-Through from Human Cell Co.</i>	93.853	R43NS122551	-	36,855	36,855
<i>Pass-Through from Illinois Institute of Technology</i>	93.853	UH3NS095557	-	3,923	3,923

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Indiana University</i>	93.853	10049	\$ -	\$ 36,351	\$ 36,351
	93.853	8567-UTSM	-	172,814	172,814
<i>Pass-Through from Johns Hopkins University</i>	93.853	2005768367	-	30	30
	93.853	2005861815/1R01NS120 557-0	-	3,281	3,281
	93.853	5R01NS120557-03	-	3	3
	93.853	5U01NS107133-05	-	123,499	123,499
<i>Pass-Through from Johns Hopkins University School of Medicine</i>	93.853	2004155419	-	20,021	20,021
	93.853	2005416232	-	53,136	53,136
<i>Pass-Through from Louisiana Tech University</i>	93.853	R01NS126454	-	33,418	33,418
<i>Pass-Through from Marine Biological Laboratory</i>	93.853	U19NS126038	-	374,579	374,579
<i>Pass-Through from Massachusetts General Hospital</i>	93.853	#01 3	-	23,997	23,997
	93.853	NN111	-	17,085	17,085
	93.853	2R01NS093870-06A1	-	171,648	171,648
	93.853	235400/1U19NS115388- 01	-	49,808	49,808
	93.853	237602	-	35,105	35,105
	93.853	243984	-	119,503	119,503
	93.853	5R01NS129059-02	-	142,260	142,260
	93.853	5U19NS115388-08	-	15,178	15,178
<i>Pass-Through from Mayo Clinic</i>	93.853	R01NS127922-01A1	-	117,059	117,059
	93.853	UTH- 259090/U54NS110435-	-	218,326	218,326
	93.853	5R01NS112144-05	-	4,141	4,141
	93.853	5U01NS080168-7	-	279	279
<i>Pass-Through from McMaster University</i>	93.853	7R01NS10659705	-	38,114	38,114
<i>Pass-Through from Medical College of Wisconsin</i>	93.853	MACC/EPICC-NET	-	6,847	6,847
	93.853	SIREN	-	(6,893)	(6,893)
<i>Pass-Through from Medical University of South Carolina</i>	93.853	A00-1427-S002	-	-	-
<i>Pass-Through from Memorial Hermann Health System</i>	93.853	1U01NS110772	-	14,710	14,710
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.853	AGMT00007525	-	47,134	47,134
	93.853	AGMT00010493	-	87,211	87,211
	93.853	R01NS119587	-	12,061	12,061
	93.853	R01NS121405	-	152,720	152,720
<i>Pass-Through from Michigan State University</i>	93.853	R01NS107451	-	6,133	6,133
	93.853	5R01NS121259-04 / RNS121259A	-	20,990	20,990
<i>Pass-Through from Neoneuron LLC</i>	93.853	DADDI- NN/1R41NS132678-01A	-	63,186	63,186
<i>Pass-Through from New York University</i>	93.853	19-A0-00-1002501; PO# M190270174	1,570	105,227	106,797
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.853	1R01NS128190-01	-	330,356	330,356
	93.853	1R21NS127091-01	-	8,234	8,234
	93.853	5R01NS123928-03	-	41,799	41,799
<i>Pass-Through from Northwestern University</i>	93.853	5R01NS110779-05	-	146,542	146,542
	93.853	60054977 UTHSCSA	-	3,830	3,830
	93.853	60062937UTHSCSA/4R3 3NS120	-	11,403	11,403
<i>Pass-Through from Oakland University</i>	93.853	R01NS106879	-	215,605	215,605
<i>Pass-Through from Ohio State University Research Foundation</i>	93.853	R01NS123687	-	34,460	34,460
<i>Pass-Through from Parmedics, Inc.</i>	93.853	R41NS127637	-	46,632	46,632
<i>Pass-Through from Partners HealthCare Research Management</i>	93.853	121999	-	499	499
<i>Pass-Through from Raft Pharmaceuticals LLC</i>	93.853	R41NS113705	-	2,125	2,125
	93.853	1R42NS132622-01	-	129,902	129,902
<i>Pass-Through from Regents of the University of California</i>	93.853	4UH3NS119702-02	-	1,646	1,646
	93.853	5R01NS119896-03	-	5,341	5,341
<i>Pass-Through from Rehabtek LLC</i>	93.853	1U44NS125158-01A1	-	15,863	15,863
<i>Pass-Through from Second Sight Medical Products, Inc.</i>	93.853	SSMP 2023	-	59,626	59,626
<i>Pass-Through from Stanford University</i>	93.853	PEDI SE	-	32,025	32,025
	93.853	62751903-167188 (YR 1 CLOSED FOR PEND CF	-	(28,388)	(28,388)
	93.853	62751903-167188 (YR 3)	-	600,720	600,720
	93.853	62751903-167188 YEAR 2	-	136,640	136,640
	93.853	62751903-167188 YR 2 SUPPL (MICROSCOPE)	-	60,000	60,000
	93.853	7U01NS114042-03	-	28,166	28,166
<i>Pass-Through from Stony Brook University</i>	93.853	7R01NS07916611	-	(26,647)	(26,647)



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from The Methodist Hospital</i>	93.853	CONSORTIUM AGMT00011246	\$ - \$	194,317 \$	194,317
<i>Pass-Through from The Ohio State University</i>	93.853	SPC- 1000012138/GR132638	-	37,353	37,353
<i>Pass-Through from Thomas Jefferson University</i>	93.853	R01NS115441	-	(2,076)	(2,076)
<i>Pass-Through from Transtimulation Research Inc</i>	93.853	NS125182	-	119,463	119,463
<i>Pass-Through from Tulane University</i>	93.853	TUL-HSC-560607-22/23	-	30,048	30,048
<i>Pass-Through from University of Alabama - Birmingham</i>	93.853	1RF1NS133378-01	-	21,264	21,264
	93.853	5U01NS092595-05	-	-	-
<i>Pass-Through from University of Arizona</i>	93.853	R01NS106902	-	103,691	103,691
	93.853	R01NS109255	-	161,967	161,967
	93.853	R01NS114913	-	222,574	222,574
	93.853	R01NS120395	-	162,945	162,945
	93.853	R01NS129552	-	178,838	178,838
	93.853	578510	-	80,480	80,480
<i>Pass-Through from University of California - Davis</i>	93.853	U19NS120384	-	48,764	48,764
	93.853	5R61NS119345-03	-	27,996	27,996
	93.853	5U19NS120384-02	-	26,456	26,456
	93.853	5U19NS120384-03	-	254,515	254,515
<i>Pass-Through from University of California - Los Angeles</i>	93.853	1580 G IA132	-	119,930	119,930
	93.853	1713 G ZA713	-	92,144	92,144
	93.853	17130000040312	-	20,607	20,607
<i>Pass-Through from University of California - San Diego</i>	93.853	1R01NS132483-01A1	-	58,931	58,931
	93.853	706316	-	167,777	167,777
<i>Pass-Through from University of California - San Francisco</i>	93.853	R56NS127891	-	28,595	28,595
	93.853	14954SC	-	115,397	115,397
<i>Pass-Through from University of Chicago</i>	93.853	AWD101042 (00000295)	-	315,654	315,654
	93.853	AWD103738 (00000931)	-	29,012	29,012
<i>Pass-Through from University of Cincinnati</i>	93.853	R37NS122141	-	130,076	130,076
	93.853	U01NS099043	-	67,484	67,484
	93.853	U01NS102353	-	-	-
	93.853	4600004861	-	25,524	25,524
	93.853	U01NS106655	-	9,047	9,047
	93.853	U01NS117450	-	9,252	9,252
	93.853	010785-	-	-	-
	93.853	133375/U01NS095869	-	(2,808)	(2,808)
	93.853	012043-	-	-	-
	93.853	133375/U01NS106513	-	1,888	1,888
	93.853	012044-	-	-	-
	93.853	133375/U01NS102289	-	733	733
	93.853	012340-	-	-	-
	93.853	133375/1U01NS11072	-	2,816	2,816
	93.853	013381-135885	-	901	901
	93.853	1UF1NS120871-01	-	510	510
	93.853	1UG3NS125023-01A1	-	11,062	11,062
	93.853	1U01NS110728-	-	-	-
	93.853	01/012340-135732	-	1,809	1,809
	93.853	1U01NS11745001A1	-	26,743	26,743
	93.853	1U01NS120910-01	-	14,306	14,306
	93.853	20270/1U01NS102289-02	-	4,106	4,106
	93.853	5U01NS086872-09	-	-	-
	93.853	5U01NS095869-02	-	-	-
	93.853	4600005337	-	8,639	8,639
	93.853	5U01NS100699-02	-	131,246	131,246
	93.853	5U01NS106513-03	-	7,281	7,281
<i>Pass-Through from University of Colorado</i>	93.853	FY24 1253 002	-	23,011	23,011
<i>Pass-Through from University of Colorado - Denver</i>	93.853	FY22 1113 001 / 2-5	-	20,330	20,330
<i>Pass-Through from University of Florida</i>	93.853	U01NS126052	-	227,779	227,779
<i>Pass-Through from University of Iowa</i>	93.853	5R01NS113764-05	-	48,001	48,001
	93.853	5U01NS055903-12	-	146,062	146,062
<i>Pass-Through from University of Kentucky</i>	93.853	3200004310-22-072	-	14,529	14,529
<i>Pass-Through from University of Kentucky Research Foundation</i>	93.853	3200003501-21-029	-	(449)	(449)
	93.853	3200005870-24-154/1U24NS1	-	118,354	118,354

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Maryland</i>	93.853	R01NS114045	\$ -	\$ 13,991	\$ 13,991
	93.853	1R01NS114628-01A1	-	129,049	129,049
<i>Pass-Through from University of Massachusetts</i>	93.853	22-016463-C 01	-	88,183	88,183
<i>Pass-Through from University of Michigan</i>	93.853	K00008966 K00010401	-	18,960	18,960
	93.853	K11696CSPR-002/1U01NS0	-	65,590	65,590
	93.853	011337-135885	-	3,121	3,121
	93.853	1R01NS127959-01A1	-	9,079	9,079
<i>Pass-Through from University of Minnesota</i>	93.853	H010746309	-	11,778	11,778
	93.853	N010260407	-	70,031	70,031
	93.853	1RF1NS135615-01	-	4,166	4,166
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.853	2R01NS094596-07A1	-	35,268	35,268
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>	93.853	RS20240099-03	-	19,384	19,384
<i>Pass-Through from University of Pennsylvania</i>	93.853	1RF1NS132673-01	-	252,234	252,234
	93.853	5R01NS12257003	-	87,611	87,611
	93.853	578603 PO 5030561 (YEAR 3)	-	4,291	4,291
	93.853	578603 PO# 5030561 (YEAR 4)	-	16,850	16,850
	93.853	578603; PO# 5251066 (YEAR 5)	-	55,311	55,311
	93.853	581295	-	172,229	172,229
	93.853	581679 1 PO# 4831805	-	8,031	8,031
	93.853	581679 1 PO# 4831805	-		
	93.853	588209/585215	-	94,370	94,370
	93.853	61513/2020-639	-	70,766	70,766
<i>Pass-Through from University of Pittsburgh</i>	93.853	AWD00004005 (136047-2)	-	11,357	11,357
	93.853	AWD00005620 (137490-2)	-	81,753	81,753
	93.853	4UG3NS116929-02	-	90,054	90,054
<i>Pass-Through from University of Southern California</i>	93.853	5R01NS122184-02	-	215,638	215,638
<i>Pass-Through from University of Utah</i>	93.853	R01NS114018	-	14,844	14,844
<i>Pass-Through from University of Wisconsin - Madison</i>	93.853	A21-1324-	-	19,550	19,550
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>	93.853	S019/5U19NS12038	-	339,623	339,623
	93.853	A21-1324-2033/U19NS120384	-	14,418	14,418
<i>Pass-Through from Van Andel Research Institute</i>	93.853	5R01NS114409-04	-	59,035	59,035
<i>Pass-Through from Vanderbilt University</i>	93.853	OSA00000099; P22051781	-	40,283	40,283
<i>Pass-Through from Virginia Commonwealth University</i>	93.853	5U24NS100673-07	-	14,654	14,654
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	93.853	5U01NS106655-05	-	134,629	134,629
<i>Pass-Through from Washington University</i>	93.853	7U01NS100699-03	-		
	93.853	REVISED	-	55,992	55,992
<i>Pass-Through from Washington University - St. Louis</i>	93.853	WU-22-0080- 1	-	50,073	50,073
	93.853	WU-24-0240	-	178,190	178,190
	93.853	WU-24-0419	-	10,064	10,064
	93.853	5U01NS04280407	-	40,274	40,274
<i>Pass-Through from Washington University School of Medicine</i>	93.853	7U01NS100699-03	-	34,485	34,485
<i>Pass-Through from Weill Medical College of Cornell University</i>	93.853	1R01NS129904-01A1	-	51,036	51,036
<i>Pass-Through from Yale University</i>	93.853	GR110763 (CON-80002597)	-	37,610	37,610
<i>Pass-Through from 1910 Genetics, Inc.</i>	93.853	R41NS118992	-	8,475	8,475
<i>Pass-Through from 4E Therapeutics, Inc.</i>	93.853	U44NS115692	-	224,738	224,738
Total - ALN 93.853				6,693,450	97,366,147
					104,059,597
Allergy and Infectious Diseases Research	93.855		20,739,832	104,009,388	124,749,220
<i>Pass-Through from AbVacc, Inc.</i>	93.855	1R44AH17937101	-	67,516	67,516
	93.855	5R44AH17704502	-	596,061	596,061
<i>Pass-Through from AbViro LLC</i>	93.855	HHSN272201600028C	-	-	-
<i>Pass-Through from Albert Einstein College of Medicine</i>	93.855	31162B; P0814658	-	(194)	(194)
	93.855	31225B; PO# P0984946	-	128,204	128,204
<i>Pass-Through from American Type Culture Collection</i>	93.855	HHSN272201600013C	-	103,578	103,578
	93.855	75N93024C00001	-	458,074	458,074

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Arisan Therapeutics, Inc.</i>	93.855	1R01AI16024601	\$ -	(80,881) \$	(80,881)
<i>Pass-Through from Arkansas Childrens Hospital Research Institute</i>	93.855	5 R01 AI139032 06	-	12,090	12,090
	93.855	7 R01 AI159684-02	-	(259)	(259)
<i>Pass-Through from Aumenta Biosciences, Inc.</i>	93.855	M2101034	-	3	3
	93.855	M2303005	-	114,192	114,192
	93.855	R41AI170290	-	61,901	61,901
<i>Pass-Through from Avsana Labs Incorporated</i>	93.855	1R41AI170408-01A1	-	46,117	46,117
	93.855	5R41AI170408-02-UTSW	-	52,977	52,977
<i>Pass-Through from Battelle Memorial Institute</i>	93.855	HHSN272201800013I	-	-	-
<i>Pass-Through from Baylor College of Medicine</i>	93.855	PO# 7000001395	-	-	-
	93.855	P700000949	-	111,237	111,237
	93.855	1R21AI173448-01A1	-	36,411	36,411
	93.855	3P30AI161943-04S2	-	202,046	202,046
	93.855	4P30AI161943-02	-	4,201	4,201
	93.855	5P30AI161943-03	-	298,594	298,594
	93.855	5P30AI161943-04	-	420,134	420,134
	93.855	5R01AL168038-03	-	63,449	63,449
	93.855	5U19AI116497-08	-	69,150	69,150
	93.855	5U19AI144297-05	-	126,430	126,430
	93.855	7P01AI152999-03	-	(12,389)	(12,389)
	93.855	700000184/5P30AI16194 3-02	-	8,765	8,765
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>	93.855	FY19ITN106	-	976	976
	93.855	FY20ITN106	-	4,705	4,705
	93.855	FY22ITN477	-	(2,736)	(2,736)
	93.855	FY22ITN568	-	11,750	11,750
	93.855	FY23ITN477	-	209,147	209,147
	93.855	2UM1AI109565-11	-	4,444	4,444
	93.855	5-UM1-AI109565-02	-	(47)	(47)
	93.855	5UM1AI109565-11	-	93,023	93,023
<i>Pass-Through from Biovinc, LLC</i>	93.855	M2303055	-	34,412	34,412
	93.855	M2403427	-	32,123	32,123
<i>Pass-Through from Bolder Biotechnology Inc</i>	93.855	1R43AI18129301	-	30,762	30,762
<i>Pass-Through from Boston Children's Hospital</i>	93.855	GENFD0002024523	-	(72)	(72)
	93.855	GNFD0001996001	-	(1,190)	(1,190)
	93.855	5R21AI15173202	-	(626)	(626)
<i>Pass-Through from Centre for Addiction and Mental Health</i>	93.855	514815 2	-	52,341	52,341
<i>Pass-Through from Centre for Research in Infectious Diseases-CRID</i>	93.855	001/NIH/UTEP/2023	-	16,572	16,572
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>	93.855	OS0000033AM1/315105	-	215,848	215,848
<i>Pass-Through from Collaboration Pharma</i>	93.855	1R43AI17435001A1	-	67,879	67,879
<i>Pass-Through from Colorado State University</i>	93.855	G-10828-01	-	58,936	58,936
<i>Pass-Through from Columbia University</i>	93.855	5R01AI143886-03	-	58,201	58,201
<i>Pass-Through from Cornell University</i>	93.855	U54AI178855	-	60,189	60,189
	93.855	200543-2/214023- 2/222851-2/230141- 2/2410	-	191,925	191,925
<i>Pass-Through from Dana-Farber Cancer Institute</i>	93.855	1314001	-	119,173	119,173
<i>Pass-Through from Duke University</i>	93.855	A034552	-	46,105	46,105
	93.855	WBSE-A034260 / SPS- 261113	-	21,776	21,776
	93.855	248445/A031576	-	(26)	(26)
	93.855	5R01AI15088803	-	23,493	23,493
	93.855	5UM1AI104681-09	-	163,595	163,595
	93.855	5UM1AI104681-12	-	39,680	39,680
<i>Pass-Through from East Carolina University</i>	93.855	AWD-20-1838-S001	-	156,987	156,987
<i>Pass-Through from Emory University</i>	93.855	A 237390	-	4,423	4,423
	93.855	A237371	-	17,709	17,709
	93.855	A683385	-	600,908	600,908
	93.855	A731090	-	2,664	2,664
	93.855	R21AI178702	-	19,387	19,387
	93.855	5R01AI17394602	-	349,738	349,738
	93.855	5U19AI110483-10	-	8,520	8,520
<i>Pass-Through from Family Health International</i>	93.855	UM1AI068619	-	(31,583)	(31,583)
	93.855	5UM1AI068619-04	-	469,059	469,059

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Feinstein Institute for Medical Research</i>	93.855	AWD00001311-UT PO# GRT2100009	\$ - \$	213,886 \$	213,886
	93.855	500809UT; PO GRT- 2000012	-	122,094	122,094
<i>Pass-Through from Florida State University</i>	93.855	R000002700	-	(936)	(936)
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.855	0001062462	-	6,153	6,153
<i>Pass-Through from Fundacao de Desenvolvimento da Pesquisa</i>	93.855	01/2012/P50AI098507	-	1,975	1,975
<i>Pass-Through from Harvard Medical School</i>	93.855	1R01AI172846-01	-	41,532	41,532
<i>Pass-Through from Harvard University</i>	93.855	1R01AI18237701	-	60,797	60,797
<i>Pass-Through from Hawaii Biotech Inc.</i>	93.855	HHSN272201800023C	-	614,932	614,932
	93.855	75N93022C00034	-	29,677	29,677
<i>Pass-Through from Health Research, Inc.</i>	93.855	5R01AI13166903	-	(7)	(7)
<i>Pass-Through from Heliowave Technologies, LLC</i>	93.855	M2302074	-	69,839	69,839
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	93.855	5U19AI14276405	-	1,860,731	1,860,731
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	93.855	5R01AI12553605	-	(1,863)	(1,863)
	93.855	5R01AI14866305	-	376,013	376,013
	93.855	7R21AI14668203	-	(220)	(220)
<i>Pass-Through from InBios International, Inc.</i>	93.855	5R41AI14994002	-	50,524	50,524
<i>Pass-Through from Johns Hopkins University</i>	93.855	2004091390	-	379,752	379,752
	93.855	2004218639	-	162,333	162,333
	93.855	2005028488	-	104,207	104,207
	93.855	5UM1AI06863217	-	(11,470)	(11,470)
<i>Pass-Through from Johns Hopkins University School of Medicine</i>	93.855	2005275094	-	91,109	91,109
<i>Pass-Through from Kansas State University</i>	93.855	A22-0611-S001	-	34,062	34,062
<i>Pass-Through from La Jolla Institute for Allergy and Immunology</i>	93.855	5U19AI14279005	-	820,331	820,331
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>	93.855	75N91019D00024	-	45,925	45,925
<i>Pass-Through from Liberty University, Inc</i>	93.855	2R21AI164100-02	-	12,050	12,050
<i>Pass-Through from Louisiana State University</i>	93.855	PO-0000225979	-	9,811	9,811
<i>Pass-Through from Loyola University Chicago</i>	93.855	216468 TEXAS A&M	-	15,846	15,846
<i>Pass-Through from Massachusetts General Hospital</i>	93.855	5U01AI136816	-	5,999	5,999
<i>Pass-Through from Mayo Clinic</i>	93.855	5R21AI151208-02	-	-	-
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.855	AGMT00008427	-	179,771	179,771
	93.855	AGMT00009356	-	61,876	61,876
	93.855	K24AI121296	-	4,486	4,486
	93.855	R01AI167659-02	-	9,477	9,477
	93.855	1R01AI175699-01A1	-	133,283	133,283
	93.855	1T32AI17959501	-	6,440	6,440
	93.855	5 R01AI165372 02	-	163,302	163,302
	93.855	5R01AI120749-05	-	(5,717)	(5,717)
	93.855	5R01AI16101504	-	513,551	513,551
	93.855	5R01AI165372-02	-	17,255	17,255
	93.855	7P01AI152999-03	-	265,007	265,007
	93.855	7R01AI148342-03	-	71,778	71,778
<i>Pass-Through from Microbiochip Diagnostics LLC</i>	93.855	UBCDNIH-UTEP2023	-	2,816	2,816
<i>Pass-Through from Miravista Diagnostics, LLC</i>	93.855	PHASE 2 R44AI152654	-	59,527	59,527
<i>Pass-Through from Moonlight Therapeutics, Inc.</i>	93.855	T-061901	-	44,305	44,305
<i>Pass-Through from Mucommune</i>	93.855	1R43AI17265401	-	46,765	46,765
<i>Pass-Through from Nami Diagnostics LLC</i>	93.855	22-1163-PAPPAS	-	32,640	32,640
<i>Pass-Through from New Mexico State University</i>	93.855	1R01AI14591801A1	-	143,262	143,262
<i>Pass-Through from Northwestern University</i>	93.855	5R01AI147498-04	-	1,695	1,695
	93.855	5R01AI167272-02	-	100,643	100,643
	93.855	60061554 TAM	-	53,611	53,611
<i>Pass-Through from Oak Crest Institute of Science</i>	93.855	5R01AI15456105	-	51,076	51,076
	93.855	5R01AI16215103	-	76,122	76,122
<i>Pass-Through from Ohio State University Research Foundation</i>	93.855	1R21AI16881001A1	-	3,887	3,887
<i>Pass-Through from Oklahoma Medical Research Foundation</i>	93.855	5U19AI062629-18	-	216,587	216,587
<i>Pass-Through from Oklahoma State University</i>	93.855	2-581590	-	-	-
	93.855	UTHSCSA/1R21AI14	-	(8,799)	(8,799)
	93.855	2-581690	-	-	-
	93.855	UTHSCSA/1R21AI15	-	57,303	57,303
<i>Pass-Through from PAI Life Sciences, Inc.</i>	93.855	R44AI103983	-	7,268	7,268
<i>Pass-Through from Regents of the University of California - UCLA</i>	93.855	5UM1AI068636-17	-	4,753	4,753
	93.855	5UM1AI068636-18	-	580,343	580,343
	93.855	5UM1AL068636-18	-	23,532	23,532
<i>Pass-Through from Regents of the University of Colorado</i>	93.855	FY19 785 001 2-5-A7665	-	209,012	209,012
<i>Pass-Through from Research Foundation of Suny</i>	93.855	R01AI150761	-	99,792	99,792
<i>Pass-Through from Rutgers, The State University of New Jersey</i>	93.855	00002304 PO251670	-	45,920	45,920

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from RTI International</i>	93.855	U01A1168477	\$ -	\$ 871	\$ 871
	93.855	1U01A115137801	-	4,381	4,381
	93.855	5U01A115137804	-	8,068	8,068
<i>Pass-Through from Saint Louis University</i>	93.855	01723-14701	-	33	33
<i>Pass-Through from Sano Chemicals</i>	93.855	M1901305	-	2,278	2,278
<i>Pass-Through from Seattle Children's Hospital</i>	93.855	1U54A117085501	-	26	26
	93.855	5U54A117085502	-	-	-
<i>Pass-Through from Solenic Medical, Inc.</i>	93.855	5R44A1155291-02	-	587	587
<i>Pass-Through from St. Jude Children's Research Hospital</i>	93.855	GR-0010052-PO018976	-	13,500	13,500
<i>Pass-Through from Texas Biomedical Research Institute</i>	93.855	PO#77757/1R01A113683	-	-	-
		1-01A	-	(10,838)	(10,838)
	93.855	1509902301/R01	-	-	-
		A1176309	-	18,471	18,471
	93.855	23-05043	-	-	-
		101/5R21A1170148	-	5,135	5,135
	93.855	5P30A1168439-03	-	69,201	69,201
	93.855	5R01A1176309-02	-	185,430	185,430
<i>Pass-Through from The Ohio State University</i>	93.855	SPC-1000004067 /	-	-	-
		GR118878	-	164,047	164,047
<i>Pass-Through from The Scripps Research Institute</i>	93.855	5-54841	-	7,039	7,039
<i>Pass-Through from The Trustees of Columbia University</i>	93.855	5R01A112134905	-	-	-
<i>Pass-Through from The Trustees of Columbia University in the City of New York</i>	93.855	1 (GG020026-01)	-	22,599	22,599
<i>Pass-Through from The Wistar Institute</i>	93.855	5UM1A116457004	-	2,500	2,500
<i>Pass-Through from Thomas Jefferson University</i>	93.855	5R01A116729502	-	350,231	350,231
<i>Pass-Through from Tulane University Medical Center</i>	93.855	5R01A113222305	-	211,277	211,277
	93.855	5R01A113224405	-	309,191	309,191
<i>Pass-Through from Universal Stabilization Technologies</i>	93.855	5R41A116520502	-	(15,991)	(15,991)
<i>Pass-Through from Universidad Peruana Cayetano Heredia</i>	93.855	1U01A115532301A1	-	58,380	58,380
<i>Pass-Through from University of Alabama</i>	93.855	5U19A114275905	-	112,022	112,022
<i>Pass-Through from University of Alabama - Birmingham</i>	93.855	000522211-SC032	-	3,281	3,281
	93.855	2R24A1067039-18	-	(61)	(61)
<i>Pass-Through from University of Arizona</i>	93.855	5R01A114072604	-	115,044	115,044
	93.855	5R01A116184504	-	209,367	209,367
	93.855	7R01A113166904	-	107,432	107,432
	93.855	7R21A114117803	-	2	2
<i>Pass-Through from University of California - Berkeley</i>	93.855	00011135; P01A1106695;	-	-	-
		BB01634332	-	125,670	125,670
	93.855	00011284; BB01701528	-	114,618	114,618
	93.855	00011389	-	26,488	26,488
<i>Pass-Through from University of California - Davis</i>	93.855	5R01A112590205	-	2,151	2,151
<i>Pass-Through from University of California - Irvine</i>	93.855	5R01A114733603	-	-	-
<i>Pass-Through from University of California - Los Angeles</i>	93.855	PO# 09800000082767	-	51,256	51,256
	93.855	1560 B LA658	-	24,792	24,792
	93.855	1560 B	-	-	-
		LA805/5UM1A1068636	-	27,956	27,956
	93.855	1560 G ZC590	-	30,341	30,341
	93.855	15600000025163	-	48,198	48,198
	93.855	5UM1A110670111	-	10,705	10,705
<i>Pass-Through from University of California - Riverside</i>	93.855	S-001207	-	12,219	12,219
<i>Pass-Through from University of California - San Diego</i>	93.855	5R01A116332702	-	23,732	23,732
	93.855	5UM1A1069432-18	-	877,846	877,846
<i>Pass-Through from University of California - San Francisco</i>	93.855	14249SC	-	19,036	19,036
	93.855	15120SC/5R01A1168299-03	-	52,167	52,167
	93.855	5 UM1A1110498-03	-	-	-
		9886SC	-	(330)	(330)
<i>Pass-Through from University of Central Florida</i>	93.855	22206A07-GR101903	-	72,046	72,046
<i>Pass-Through from University of Chicago</i>	93.855	5R01A136056-05	-	20,710	20,710
<i>Pass-Through from University of Colorado - Denver</i>	93.855	5R01A116586603	-	202,727	202,727
<i>Pass-Through from University of Florida</i>	93.855	R21A1156546	-	2,085	2,085
	93.855	00002919/R01A1154630	-	(1,062)	(1,062)
	93.855	00003403	-	141,056	141,056
	93.855	5R01A117323802	-	205,793	205,793
<i>Pass-Through from University of Georgia</i>	93.855	5R01A113923803	-	92,240	92,240
<i>Pass-Through from University of Hawaii - Manoa</i>	93.855	5R01A113232305	-	(57,789)	(57,789)
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>	93.855	1R01A1139198-01A1	-	4,607	4,607

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Maryland - Baltimore</i>	93.855	20602/5U19A150574-03	\$ -	\$ 118,264	\$ 118,264
<i>Pass-Through from University of Massachusetts Dartmouth</i>	93.855	1R01AI172547-01A1	-	221,198	221,198
<i>Pass-Through from University of Michigan</i>	93.855	5U24AI171008-02	-	74,339	74,339
<i>Pass-Through from University of Minnesota</i>	93.855	P010276634/1U19A1171 954-0	-	1,036,064	1,036,064
	93.855	5R01AI13158605	-	60,977	60,977
<i>Pass-Through from University of Missouri</i>	93.855	C00085931-1	-	72,879	72,879
<i>Pass-Through from University of Missouri - Columbia</i>	93.855	5R21AI12193802	-	-	-
<i>Pass-Through from University of North Carolina</i>	93.855	5121976	-	40,855	40,855
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.855	5R01AI15035804	-	79,387	79,387
	93.855	5116258	-	3,709	3,709
	93.855	5117069	-	320,227	320,227
	93.855	5124366	-	97,040	97,040
	93.855	5125349	-	355,245	355,245
	93.855	5128867	-	315,367	315,367
<i>Pass-Through from University of North Dakota</i>	93.855	R01AI164721	-	573	573
<i>Pass-Through from University of Pennsylvania</i>	93.855	583486	-	412,101	412,101
<i>Pass-Through from University of Pittsburgh</i>	93.855	5R21AI153575-02	-	5,576	5,576
<i>Pass-Through from University of Southern California</i>	93.855	5R21AI173988-02	-	11,837	11,837
<i>Pass-Through from University of Tennessee Health Science Center</i>	93.855	5U19A14276204	-	244,472	244,472
<i>Pass-Through from University of Washington</i>	93.855	UWSC14332	-	86,282	86,282
<i>Pass-Through from University of Wisconsin - Madison</i>	93.855	5U01AI13699405	-	476,898	476,898
<i>Pass-Through from Vanderbilt University</i>	93.855	VUMC05830	-	31,445	31,445
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.855	1R01AI176521-01	-	40,482	40,482
	93.855	5U01AI15465905	-	26,905	26,905
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	93.855	412879-19C63	-	41,659	41,659
<i>Pass-Through from Washington University - St. Louis</i>	93.855	WU-24-0211- 1	-	204,820	204,820
	93.855	5R01AI13027806	-	6,823	6,823
	93.855	5R01AI16891802	-	19,971	19,971
<i>Pass-Through from Weill Cornell Medicine</i>	93.855	228323	-	346,585	346,585
<i>Pass-Through from Weill Medical College of Cornell University</i>	93.855	200543	-	123,380	123,380
	93.855	5R01AI151038-02	-	(12,902)	(12,902)
<i>Pass-Through from Western Michigan University</i>	93.855	5R01AI165798-03	-	34,209	34,209
<i>Pass-Through from Yale University</i>	93.855	GR108710 (CON- 80002243)	-	318,808	318,808
<i>Pass-Through from Zalgen Labs, LLC</i>	93.855	5R01AI14125103	-	632,994	632,994
<i>Pass-Through from 7 Hills Pharma, LLC</i>	93.855	5R44AI17243703	-	302,060	302,060
	93.855		16,331,446	9,986,378	26,317,824
<i>Pass-Through from American Type Culture Collection</i>	93.855	HHSN272201600013C	-	787,836	787,836
<i>Pass-Through from Baylor College of Medicine</i>	93.855	3UM1AI14857503S2	-	176,748	176,748
	93.855	3UM1AI14857503S6	-	802,861	802,861
<i>Pass-Through from Emory University</i>	93.855	1U19AI17140301	-	735,545	735,545
	93.855	3U19AI110483-08S4	-	26,240	26,240
<i>Pass-Through from Family Health International</i>	93.855	HART CRS #31473 /UM1AI068619	-	184,807	184,807
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>	93.855	0001041478/3UM1AI068 614-1	-	1,118,288	1,118,288
	93.855	0001042509/3UM1AI068 614-1	-	203,164	203,164
	93.855	M57-SW-072-1101-3	-	8,566	8,566
<i>Pass-Through from Institute for Clinical Research, Inc.</i>	93.855	211864-UT-02	-	15,595	15,595
<i>Pass-Through from Kaiser Foundation Research Institute</i>	93.855	5UM1AI14868403	-	29,887	29,887
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>	93.855	75N93021C00016	-	170,836	170,836
<i>Pass-Through from St. Jude Children's Research Hospital</i>	93.855	1U19AI17142101	-	(26,022)	(26,022)
<i>Pass-Through from Stanford University</i>	93.855	63000712- 242682/1U19AI171	-	582,449	582,449
	93.855	5-54841	-	331,158	331,158
<i>Pass-Through from The Scripps Research Institute</i>	93.855	5R01AI6823203	-	130,932	130,932
	93.855	P010462104/1U19AI171 954-0	-	142,370	142,370
<i>Pass-Through from University of Minnesota</i>	93.855	P010462105/1U19AI171 954-0	-	507,308	507,308
	93.855	954-0	-	228,411	228,411
Total - ALN 93.855			37,071,278	144,811,263	181,882,541
Microbiology and Infectious Diseases Research	93.856	1R01HD111500-01	-	107,002	107,002
Biomedical Research and Research Training	93.859		5,626,455	143,972,641	149,599,096
<i>Pass-Through from Baylor College of Medicine</i>	93.859	1R01GM150878-02	-	92,046	92,046

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.859	183612	\$ -	\$ 38,690	\$ 38,690
	93.859	5T32GM008280-35	-	29,177	29,177
	93.859	5T32GM00828034	-	960	960
	93.859	5T32GM00828035	-	73,704	73,704
	93.859	7000001437	-	-	-
<i>Pass-Through from Baylor University</i>	93.859	1000443-01	-	8,476	8,476
<i>Pass-Through from Boise State University</i>	93.859	9507-PO138577	-	6,038	6,038
<i>Pass-Through from Bondwell Technologies LP</i>	93.859	M2000496	-	6,502	6,502
	93.859	M2400190	-	66,480	66,480
<i>Pass-Through from Brown University</i>	93.859	00002211	-	145,351	145,351
<i>Pass-Through from Case Western Reserve University</i>	93.859	1R01GM148662-01	-	8,007	8,007
<i>Pass-Through from Claremont Graduate University</i>	93.859	GR200062- 1 (GR200065)	-	46,470	46,470
<i>Pass-Through from Clemson University</i>	93.859	5R01GM138589-04	-	22,958	22,958
<i>Pass-Through from Cleveland Clinic Foundation</i>	93.859	5R01GM133989-05	-	20,656	20,656
<i>Pass-Through from Cooper Medical School of Rowan University</i>	93.859	5R01GM130840-04	-	29,361	29,361
<i>Pass-Through from El Paso Community College</i>	93.859	CO06058	-	43,155	43,155
<i>Pass-Through from EpiCypher, Inc.</i>	93.859	GM153000-UT	-	24,172	24,172
<i>Pass-Through from Exhalix, LLC</i>	93.859	EXHALIX-23-01 / M2400289	-	80,969	80,969
<i>Pass-Through from Hats &amp; Ladders, Inc</i>	93.859	UTAUS-FA00002660	-	20,657	20,657
<i>Pass-Through from Indiana University</i>	93.859	8543-UTA; PO# PO0872845	-	87,642	87,642
<i>Pass-Through from Johns Hopkins University</i>	93.859	1R01GM142175-01	-	100	100
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>	93.859	5P30GM124169-07	-	23,628	23,628
<i>Pass-Through from Lehigh University</i>	93.859	544219-78001	-	27,815	27,815
<i>Pass-Through from Ligo Analytics, Inc</i>	93.859	LIGO 2022	-	484	484
	93.859	LIGO 2022 SBIR	-	(540)	(540)
	93.859	LIGO 2023 SBIR	-	331,324	331,324
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>	93.859	3626	-	200,388	200,388
<i>Pass-Through from Marshall University Research Corporation</i>	93.859	PO# P2001803 (C# RGM127402B)	-	39,392	39,392
	93.859	P2001677	-	89,986	89,986
<i>Pass-Through from Mayo Clinic</i>	93.859	TEX-295247/PO# 69303991/PO #68622442	-	78,034	78,034
	93.859	TEX-295247/PO# 69303991/PO #68622442/ PO	-	172,284	172,284
<i>Pass-Through from Phinomics Inc</i>	93.859	R44GM151907	-	154,134	154,134
<i>Pass-Through from Purdue University</i>	93.859	11001041 -063	-	602	602
<i>Pass-Through from Southern Methodist University</i>	93.859	G002193-7500	-	6,178	6,178
	93.859	G002193-7505	-	25,954	25,954
<i>Pass-Through from St. Jude Children's Research Hospital</i>	93.859	5P50GM115279-04	-	(1,805)	(1,805)
<i>Pass-Through from SygnaMap, Inc.</i>	93.859	SBIR/1R43GM149044-01	-	3,683	3,683
	93.859	UTA21-000358	-	(70,630)	(70,630)
<i>Pass-Through from Terasaki Institute for Biomedical Innovation</i>	93.859	20064-S	-	(3,182)	(3,182)
<i>Pass-Through from Texas Christian University</i>	93.859	R15GM123463	-	23,432	23,432
<i>Pass-Through from The Curators of The University of Missouri</i>	93.859	C00083854-1	-	23,438	23,438
<i>Pass-Through from The Ohio State University</i>	93.859	SPC-1000012439 / GR131557	-	198,469	198,469
	93.859	60070943	-	-	-
	93.859	PO#RF01574865	-	(653)	(653)
	93.859	60070947	-	-	-
	93.859	PO#RF01574867	-	(1,305)	(1,305)
	93.859	60075893 PO#	-	-	-
	93.859	RF01610536	-	(723)	(723)
	93.859	60075895 PO#	-	-	-
	93.859	RF01610542	-	(723)	(723)
<i>Pass-Through from The Scripps Research Institute</i>	93.859	R01GM148675	-	21,981	21,981
<i>Pass-Through from University of Alaska - Fairbanks</i>	93.859	PO P0559491 / P0567214	-	2,084	2,084
<i>Pass-Through from University of California - San Francisco</i>	93.859	12206SC	-	63,130	63,130
<i>Pass-Through from University of Delaware</i>	93.859	58097	-	147,574	147,574
<i>Pass-Through from University of Massachusetts</i>	93.859	OSP32331-UTSWMC	-	293,905	293,905
<i>Pass-Through from University of Michigan</i>	93.859	K00018504	-	81,507	81,507
	93.859	1R01GM148028-01A1	-	299,648	299,648
<i>Pass-Through from University of Montana</i>	93.859	PG24-61357-01	-	10,751	10,751
<i>Pass-Through from University of Oklahoma</i>	93.859	2024-78	-	17,393	17,393
<i>Pass-Through from University of Pennsylvania</i>	93.859	585054/3R01GM101149- 10S1	-	2,818	2,818
<i>Pass-Through from University of Southern California</i>	93.859	SCON-00005750	-	52,451	52,451

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Tennessee</i>	93.859	5R01GM138887-04	\$ -	\$ 210,293	\$ 210,293
<i>Pass-Through from University of Washington</i>	93.859	5R01GM097553-10	-	67,074	67,074
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.859	5R01GM133169-03	-	102,859	102,859
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	93.859	412612-19093	-	5,692	5,692
<i>Pass-Through from Washington University - St. Louis</i>	93.859	WU-19-199; PO 2934574G	-	(13,932)	(13,932)
	93.859	WU-24-0216-PO ST00018071	-	58,733	58,733
<i>Pass-Through from Yale University</i>	93.859	CON-80003111 (GR112168);	-	82,281	82,281
<i>Pass-Through from Idaho State University</i>	93.859	2R01GM110243-06 5R01GM137083-02	-	(5,449)	(5,449)
Total - ALN 93.859			5,626,455	147,644,669	153,271,124
Child Health and Human Development Extramural Research	93.865		4,064,947	32,883,151	36,948,098
<i>Pass-Through from Anelleo, Inc.</i>	93.865	2R44HD10019002	-	39,654	39,654
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>	93.865	A24-0011-S003	-	9,302	9,302
<i>Pass-Through from Augusta University</i>	93.865	R25HL106365	-	12,560	12,560
<i>Pass-Through from Baylor College of Medicine</i>	93.865	PO #P700000893 5 NCE	-	124,002	124,002
	93.865	PO P700000254 3	-	13,986	13,986
	93.865	P700000200	-	15,033	15,033
	93.865	P700000343	-	6,551	6,551
	93.865	P700000527	-	106,260	106,260
	93.865	P700000592	-	99,403	99,403
	93.865	P700000739	-	19,076	19,076
	93.865	R01HD106056	-	5,106	5,106
	93.865	1R01HD112102-01A1	-	82,541	82,541
	93.865	5601783717; PO P500040314	-	53,074	53,074
	93.865	7R01HD10909502	-	19,858	19,858
	93.865	7000000706	-	156,902	156,902
<i>Pass-Through from Boston University</i>	93.865	4500004922/5P50HD096 957-0	-	18,700	18,700
<i>Pass-Through from Case Western Reserve University</i>	93.865	RES515309	-	-	-
	93.865	RES515580	-	25,981	25,981
	93.865	5R01HD11051202	-	36,414	36,414
<i>Pass-Through from Children's Hospital of Philadelphia</i>	93.865	GRT-	-	-	-
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>	93.865	00000762/PO#20270400 OS00000129AM2/31299 7	-	(82,292)	(82,292)
	93.865	OS00000368AM1/40058 4/PO #3100847028	-	20,198	20,198
<i>Pass-Through from Dartmouth College</i>	93.865	5R01HD101523-03	-	192,086	192,086
<i>Pass-Through from Duke University</i>	93.865	HHSN275201000003I	-	4,576	4,576
<i>Pass-Through from East Carolina University</i>	93.865	A17-0265-S001 213876	-	-	-
<i>Pass-Through from Emergent Space Technologies, Inc.</i>	93.865	M2301042	-	14,703	14,703
<i>Pass-Through from Emory University</i>	93.865	A821705	-	137,786	137,786
<i>Pass-Through from George Washington University</i>	93.865	U10HD036801	-	541,008	541,008
	93.865	U24HD036801/U01HD11 4634	-	126,351	126,351
<i>Pass-Through from Georgetown University</i>	93.865	2U24HD03680124	12,527	105,023	117,550
	93.865	425316-GR412554-UTA- NTRAIN K12	-	2,317	2,317
	93.865	425793-GR412554-UTA	-	120,027	120,027
<i>Pass-Through from Indiana University</i>	93.865	9234-UTA; PO0537692	-	102,886	102,886
<i>Pass-Through from Indiana University - Purdue University</i>	93.865	R01HD101246	-	100,027	100,027
<i>Pass-Through from Johns Hopkins University</i>	93.865	R01HD100540	-	102	102
	93.865	1R21HD114341-01	-	8,778	8,778
<i>Pass-Through from Larix Bioscience LLC</i>	93.865	M2300791	-	13,717	13,717
<i>Pass-Through from Louisiana State University</i>	93.865	PO-0000245989	-	9,629	9,629
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>	93.865	5R01HD100197-05	-	428,709	428,709
<i>Pass-Through from MaineHealth</i>	93.865	GUNTUR-111803- UTSMC-02	-	8,447	8,447



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Massachusetts General Hospital</i>	93.865	26351843MD 02	\$ -	\$ 34,463	\$ 34,463
	93.865	500628 CREDIT	-	9,330	9,330
<i>Pass-Through from Mayo Clinic</i>	93.865	UNI-326411	-	1,077	1,077
	93.865	UNI-326914	-	24,836	24,836
<i>Pass-Through from Medical College of Wisconsin</i>	93.865	R01HD104607	-	18,965	18,965
<i>Pass-Through from Michigan State University</i>	93.865	RC112935A	-	45,112	45,112
	93.865	5R01HD107019-02	-	24,909	24,909
<i>Pass-Through from Microgen LLC</i>	93.865	1R01HD101535-01A1	-	54,470	54,470
	93.865	1R01HD10153501A1	-	10,548	10,548
<i>Pass-Through from Mucommune</i>	93.865	1R44HD10782401	-	108,270	108,270
	93.865	5R44HD10023102	-	8,885	8,885
<i>Pass-Through from New York University</i>	93.865	F0998-38	-	2,018	2,018
	93.865	F0998-41	-	2,808	2,808
	93.865	F1823-01	-	6,446	6,446
<i>Pass-Through from Northwestern University Medical School</i>	93.865	60055120 UTSMC	-	1,032	1,032
<i>Pass-Through from Ohio State University Research Foundation</i>	93.865	1R24HD11302401	-	156,446	156,446
	93.865	5P30HD10645102	-	(9)	(9)
<i>Pass-Through from Oregon Health Sciences University</i>	93.865	1R01HD112337-01A1	-	7,855	7,855
	93.865	1023319-UTEXAS-AUSTIN	-	13,531	13,531
	93.865	1023319-UTEXAS-AUSTIN- 1	-	6,765	6,765
<i>Pass-Through from Radiant Creative Group, LLC</i>	93.865	4R42HD100233-03	-	36,835	36,835
<i>Pass-Through from RTI International</i>	93.865	NRN: 0216392	-	-	-
		U10HD40689	-	294,804	294,804
	93.865	U10HD21373	-	220,544	220,544
	93.865	2-UG1HD054241	-	76,692	76,692
<i>Pass-Through from Seattle Children's Hospital</i>	93.865	12738	-	140,469	140,469
<i>Pass-Through from Stanford University</i>	93.865	62580683-165119	-	45,591	45,591
<i>Pass-Through from Teachers College - Columbia University</i>	93.865	512158-02	-	21,389	21,389
<i>Pass-Through from Temple University</i>	93.865	7R01HD104910-02	-	5,758	5,758
<i>Pass-Through from The Administrators of the Tulane Educational Fund</i>	93.865	TUL-HSC-560694-22/23	-	21,823	21,823
<i>Pass-Through from The Ohio State University</i>	93.865	SPC1000012379	-	-	-
		GR133549	-	38,163	38,163
<i>Pass-Through from Tulane University</i>	93.865	TUL-HSC-560186-21/22	-	9,510	9,510
<i>Pass-Through from University of Alabama - Birmingham</i>	93.865	1R01HD112994-01	-	7,861	7,861
	93.865	3835R01HD10296204	-	42,183	42,183
	93.865	5R01HD098132-04	-	34,873	34,873
	93.865	5R01HD09813204	-	138,373	138,373
	93.865	5R01HD102962-03	-	986	986
	93.865	5R01HD10296204	-	39,161	39,161
	93.865	5R01HD11299402	-	6,559	6,559
<i>Pass-Through from University of California - Davis</i>	93.865	A21-0255-S005	-	49,144	49,144
<i>Pass-Through from University of California - Los Angeles</i>	93.865	P50HD098593 / PO 210	-	430,594	430,594
<i>Pass-Through from University of Georgia</i>	93.865	RR274-467/S001511	-	53,346	53,346
	93.865	00002998	-	28,717	28,717
<i>Pass-Through from University of Illinois</i>	93.865	114998-19802	-	262,869	262,869
<i>Pass-Through from University of Michigan</i>	93.865	K00013518 -	-	-	-
		PO#3006068759	-	133,533	133,533
	93.865	K00021006; PO	-	-	-
		#3007842363	-	13,792	13,792
<i>Pass-Through from University of Minnesota</i>	93.865	N010018202	-	40,555	40,555
	93.865	N011201501/3R01HD10	-	-	-
		3634-0	-	185,775	185,775
	93.865	P009079001	-	21,335	21,335
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.865	5R01HD08613905	-	756	756
	93.865	5R01HD10156204	-	67,389	67,389
<i>Pass-Through from University of Pennsylvania</i>	93.865	579920	-	172	172
	93.865	585997; PO 5159228	-	-	-
		CREDIT AUTH 07 01 24	-	227,704	227,704
<i>Pass-Through from University of Pittsburgh</i>	93.865	AWD00001006 (133613-8) / 5R0	-	-	-
	93.865	1R01HD110557-01A1	-	10,215	10,215
	93.865	5P2CHD10189502	-	6,235	6,235
<i>Pass-Through from University of South Carolina</i>	93.865	22-4599; PO	-	5,401	5,401
		2000060716	-	12,291	12,291

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.865				
		24-5538 PO 2000072330	\$ -	\$ 13,054	\$ 13,054
<i>Pass-Through from University of Utah</i>	93.865	5R24HD096350	-	69,028	69,028
<i>Pass-Through from University of Washington</i>	93.865	UWSC12379; BPO52480; #3	-	20,581	20,581
<i>Pass-Through from University of Wisconsin - Madison</i>	93.865	P01HD109850	-	30,874	30,874
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	93.865	412751-19093	-	3,064	3,064
<i>Pass-Through from Washington University - St. Louis</i>	93.865	WU-22-0320 2 PO: ST00006984	-	62,370	62,370
	93.865	WU-23-0216- 2 PO #ST00012468	-	151,373	151,373
	93.865	WU-23-0439; PO ST00013190	-	167,036	167,036
<i>Pass-Through from Weill Cornell Medicine</i>	93.865	223953- 1/1R01HD108646-01	-	110,351	110,351
<i>Pass-Through from Weill Medical College of Cornell University</i>	93.865	SEE SPA0005081	-	(3,107)	(3,107)
	93.865	224014-7	-	3,007	3,007
<i>Pass-Through from Wellesley College</i>	93.865	1R21HD109744-01A1	-	25,069	25,069
<i>Pass-Through from Women &amp; Infants Hospital of Rhode Island</i>	93.865	5001851-UT AUSTIN	-	(7)	(7)
<i>Pass-Through from Yale University</i>	93.865	CON-80003628 (GR116149) 3	-	(5,466)	(5,466)
	93.865	CON-80004505 (GR121036) / 5R	-	26,068	26,068
	93.865		-	62,208	62,208
Total - ALN 93.865			4,077,474	40,066,716	44,144,190
<b>Aging Research</b>	93.866		17,758,154	114,263,990	132,022,144
<i>Pass-Through from Albert Einstein College of Medicine</i>	93.866	1RF1AG077639-01	-	37,379	37,379
<i>Pass-Through from AlphaCore, Inc.</i>	93.866	M2200910	48,036	175,367	223,403
<i>Pass-Through from Alzheimer's Association</i>	93.866	R13UTRGV	-	2,401	2,401
<i>Pass-Through from American Federation For Aging Research, Inc.</i>	93.866	R01AG059314	-	(263)	(263)
<i>Pass-Through from Amprion, Inc.</i>	93.866	R42AG058333	-	2,808	2,808
<i>Pass-Through from Autotune Me LLC</i>	93.866	585706	-	20,118	20,118
<i>Pass-Through from Baylor College of Medicine</i>	93.866	M2402014	-	63,681	63,681
	93.866	1RF1AG074540-01	-	14,301	14,301
	93.866	5R01AG065290-05	-	170,634	170,634
	93.866	5U01AG072439-03	-	16,716	16,716
<i>Pass-Through from Baylor Research Institute</i>	93.866	41010621801	-	82,931	82,931
	93.866	41011092302	-	16,917	16,917
<i>Pass-Through from Baylor University</i>	93.866	1001124-04 01 PO: ORD0149715-NCE	-	11,298	11,298
	93.866	1001587-01; PO ORD0154561	-	147,931	147,931
	93.866	1001587-02	-	11,773	11,773
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>	93.866	1R01AG080598-01A1	-	37,658	37,658
<i>Pass-Through from Blue Marble Space</i>	93.866	R44AG043191-04A1- 1	-	17,283	17,283
	93.866	R44AG043191-04A1- 1 PERIOD 2	-	105,482	105,482
<i>Pass-Through from Boston Children's Hospital</i>	93.866	GENFD0001563399/R01 AG0584	-	170,385	170,385
	93.866	GENFD0002237302	-	77,050	77,050
	93.866	GENFD0002390465/1R0 1AG078	-	133,321	133,321
	93.866	GENFD0002390467	-	174,433	174,433
<i>Pass-Through from Boston University</i>	93.866	R01AG059727	-	68,541	68,541
	93.866	4500003106/U01AG0585 89-01	-	65,587	65,587
	93.866	4500003207/1R01AG059 725-0	-	11,734	11,734
	93.866	4500003451/5R01AG059 727-0	-	80,264	80,264
	93.866	4500003621/1R01AG067 457-0	-	18,445	18,445
	93.866	4500004116/1RF1AG057 768-0	-	45,191	45,191
<i>Pass-Through from Boston VA Research Institute, Inc.</i>	93.866	5U01AG058589-05	-	219,559	219,559
	93.866	Q220FEDE/1R01AG0812 87-01A	-	159	159
<i>Pass-Through from Brigham and Women's Hospital</i>	93.866	5R33AG06892604	-	118,727	118,727

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Bronx Veterans Medical Research Foundation, Inc.,</i>	93.866	1R01AG060341-01-2	\$ -	\$ 50,700	\$ 50,700
<i>Pass-Through from Brown University</i>	93.866	00002353	-	97,952	97,952
	93.866	1RF1AG07826201A1	-	27,510	27,510
	93.866	5U54AG063546-05	-	68,155	68,155
<i>Pass-Through from Case Western Reserve University</i>	93.866	RES601280/7R01AG077554-02	-	66,593	66,593
<i>Pass-Through from Cedars-Sinai Medical Center</i>	93.866	CEDARS/R01AG069690	-	231,808	231,808
	93.866	KAUTZ- CS/R01AG077472	-	268,627	268,627
	93.866	1774408 / 1933915	-	16,713	16,713
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>	93.866	5R01AG07817403	-	24,546	24,546
<i>Pass-Through from Clarity Innovations, Inc.</i>	93.866	M2400492	-	30,390	30,390
<i>Pass-Through from Cleveland Clinic Foundation</i>	93.866	RF1AG071566	-	12,325	12,325
<i>Pass-Through from Cleveland Clinic Lerner College of Medicine</i>	93.866	FLANAGAN- CLEVE/1R01AG0821	-	84,766	84,766
<i>Pass-Through from Columbia University</i>	93.866	R01AG057709-05	-	25,512	25,512
	93.866	11 (GG015822-06) / 5R01AG062	-	112,228	112,228
	93.866	17 (GG015822-09)	-	19,129	19,129
	93.866	9 (GG013437-02)	-	43,227	43,227
<i>Pass-Through from Cranston Public Schools</i>	93.866	M2304878	-	102,321	102,321
<i>Pass-Through from Dartmouth College</i>	93.866	5R01AG07495903	-	167,078	167,078
<i>Pass-Through from Dignity Health</i>	93.866	R01AG059008	-	72,440	72,440
	93.866	R01AG073212	-	90,673	90,673
<i>Pass-Through from Duke University</i>	93.866	A032406 / U01AG061359	-	5,955	5,955
	93.866	A032814/1U19AG065188-01	-	47,237	47,237
	93.866	A035427	-	16,081	16,081
	93.866	1U19AG065188-01	-	61,138	61,138
	93.866	303- 001080/5U19AG065188	-	(3,758)	(3,758)
	93.866	303000983	-	7,980	7,980
	93.866	5R24AG065172-04	-	18,248	18,248
<i>Pass-Through from Duke University Medical Center</i>	93.866	A032814 PREVENTABLE	-	18,016	18,016
<i>Pass-Through from Emory University</i>	93.866	A972490/R01AG082833	-	19,869	19,869
	93.866	EPPS- EMORY/1R21AG083366-	-	17,437	17,437
	93.866	EPPS- EMORY/5P30AG064200-	-	9,936	9,936
	93.866	1RF1AG065282-01A1	-	133,176	133,176
	93.866	1R01AG074019-01A1-A7	-	71,532	71,532
	93.866	1R01AG079836-01A1	-	127,897	127,897
	93.866	5R01AG07401903	-	49,024	49,024
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>	93.866	ESPNIH- PREVENTABLE/UTTAV	-	44,434	44,434
<i>Pass-Through from Fox Chase Chemical Diversity Center Inc.</i>	93.866	97-U01AG068823-UTSW	-	8,513	8,513
<i>Pass-Through from GaitIQ, Inc.</i>	93.866	R44AG060855- UTH/GAITLQ	-	(11,729)	(11,729)
<i>Pass-Through from George Washington University</i>	93.866	S-DPA2221-LMO5/U19- AGO	-	364,255	364,255
<i>Pass-Through from Georgia State University</i>	93.866	SP00015287-03	-	19,414	19,414
<i>Pass-Through from Hennepin Healthcare Research Institute</i>	93.866	15156-21- 01FFS/U19AG06268	-	46,225	46,225
	93.866	15267-21- 01FFS/1RF1AG0677	-	3,830	3,830
	93.866	15318-24-03FFS ASPREE-XT	-	26,563	26,563
	93.866	51U19AG06268205	-	12,982	12,982
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	93.866	0255-B450-4609	-	44,033	44,033
<i>Pass-Through from Indiana University</i>	93.866	IN4680040UTA	-	103,152	103,152
	93.866	00002074 / U54AG063546	-	16,451	16,451
<i>Pass-Through from Innovative Design Labs Inc. (IDL)</i>	93.866	R44AG074779	-	76,395	76,395
<i>Pass-Through from Johns Hopkins University</i>	93.866	P30AG073104	-	109,808	109,808

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.866	1RF1AG079324-01 REVISED	\$ -	\$ 306,924	\$ 306,924
	93.866	2005122679	-	2,414	2,414
	93.866	2005221157	-	1,816	1,816
	93.866	2005379192/5R01AG069 930-0	-	9,666	9,666
	93.866	2005938022/5R01AG052 510-0	-	8	8
	93.866	5R01AG069930-04	-	56,751	56,751
<i>Pass-Through from Kaiser Foundation Research Institute</i>	93.866	RNG210923-TEXASAM	-	35,437	35,437
<i>Pass-Through from Kent State University</i>	93.866	R21AGO80216	-	70,929	70,929
<i>Pass-Through from Massachusetts General Hospital</i>	93.866	235290/5R01AG059504- 04	-	121,879	121,879
	93.866	24108/1R21AG075187- 01A1	-	39,919	39,919
	93.866	244105/1R56AG082698- 01	-	41,986	41,986
	93.866	5R21AG077310-02	-	355	355
<i>Pass-Through from Massachusetts Institute of Technology</i>	93.866	1U01AG066757-01	-	803,197	803,197
<i>Pass-Through from Mayo Clinic</i>	93.866	THE- 256112/1P01AG062413- THE-	-	198,948	198,948
	93.866	308660/5U19AG063911- UTH-	-	39,160	39,160
	93.866	250202/PO#66468115/1	-	28,864	28,864
	93.866	UTH- 282935/PO#67960565/4	-	88,683	88,683
	93.866	UTX- 284424/1U19AG069701	-	121,477	121,477
	93.866	UTX- 314813/1RF1AG081203	-	105,371	105,371
	93.866	1R01AG084236-01	-	253,873	253,873
	93.866	5R01AG05625505	-	(5,142)	(5,142)
	93.866	5U54AG04417010	-	50,206	50,206
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>	93.866	PO #C22577634	-	73,903	73,903
<i>Pass-Through from Methodist Hospital Research Institute</i>	93.866	1R56AG080920	-	12,236	12,236
<i>Pass-Through from Mount Sinai School of Medicine</i>	93.866	0255-F631- 4609/1U01AG0731	-	61,291	61,291
<i>Pass-Through from Northern California Institute - Research and Education</i>	93.866	SHL2120-08	-	4,234	4,234
	93.866	STE2196-38	-	31,291	31,291
	93.866	5R24AG064025-05	-	65,692	65,692
<i>Pass-Through from Northwestern University</i>	93.866	60058858	-	41,130	41,130
<i>Pass-Through from Northwestern University Medical School</i>	93.866	UTHSCSA/1RF1AG07 60060378 UTSMCD	-	19,565	19,565
<i>Pass-Through from Oklahoma Medical Research Foundation</i>	93.866	0385-UT-ZC	-	26,147	26,147
	93.866	5R01AG07455102	-	20,399	20,399
<i>Pass-Through from Oregon Health and Science University</i>	93.866	5P30AG066518-05	-	9,115	9,115
<i>Pass-Through from Oregon Health Sciences University</i>	93.866	1016754- UTHSCSANANTONIO/5	-	11,722	11,722
<i>Pass-Through from Pennington Biomedical Research Center</i>	93.866	AG069476- UTHSC01/R01AG069	-	14,715	14,715
<i>Pass-Through from Posit Science Corporation</i>	93.866	R44AG047722	-	185,379	185,379
<i>Pass-Through from Purdue University</i>	93.866	11001343-007	-	59,687	59,687
<i>Pass-Through from Reelin Therapeutics Inc</i>	93.866	5R43AG084450-02	-	88,020	88,020
<i>Pass-Through from Regents of the University of California</i>	93.866	2022- 1802/2RF1AG033082	-	18,991	18,991
<i>Pass-Through from Regents of the University of California - UCLA</i>	93.866	5R01AG054366-05	-	752	752
<i>Pass-Through from Regents of the University of Minnesota</i>	93.866	P009273459	-	18,867	18,867
<i>Pass-Through from Research Foundation of CUNY</i>	93.866	CM00001844-00 MIGRATED	-	152,332	152,332
<i>Pass-Through from Rhode Island Hospital</i>	93.866	R01AG058648	-	12,463	12,463
<i>Pass-Through from Ridgeline Therapeutics, LLC</i>	93.866	1R43AG08446001A1	-	39,662	39,662
	93.866	5U44AG07410703	-	23,531	23,531
<i>Pass-Through from Rutgers Asian Resource Center for Minority Aging Research (RCMAR)</i>	93.866	PO1417316/P30- AG0059304	-	5,922	5,922
<i>Pass-Through from Stream Biomedical, Inc.</i>	93.866	1R43AG063619-01A1	-	-	-
<i>Pass-Through from Syracuse University</i>	93.866	5R24AG045061-10	-	39,982	39,982
<i>Pass-Through from Texas Biomedical Research Institute</i>	93.866	23-04848-101/ PO: 95140	-	42,055	42,055

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from The Ohio State University</i>	93.866	GR110157 / SPC- 1000003756	\$ - \$	127,829	127,829
<i>Pass-Through from The Pennsylvania State University</i>	93.866	R24AG065159	-	37,708	37,708
	93.866	S004980-DHHS	-	19,044	19,044
<i>Pass-Through from The Trustees of Columbia University</i>	93.866	1R56AG06688901	-	2,203	2,203
<i>Pass-Through from Tufts University</i>	93.866	104537- 00001/1R01AG078728	-	203,571	203,571
	93.866	5R01AG078728-03	-	110,981	110,981
<i>Pass-Through from Tulane University</i>	93.866	OT2HL158287	-	56,873	56,873
	93.866	5U19AG055373-07	-	15,256	15,256
<i>Pass-Through from University of Alabama</i>	93.866	A19-0473-S006	-	10,126	10,126
	93.866	5R01AG06476905	-	17,939	17,939
	93.866	5R33065619-03	-	222,156	222,156
<i>Pass-Through from University of Alabama - Birmingham</i>	93.866	5R01AG067513-03	-	(1,509)	(1,509)
<i>Pass-Through from University of Arizona</i>	93.866	5PO01AG052359-07	-	291,824	291,824
	93.866	5P01AG052359-05	-	(13,322)	(13,322)
	93.866	721161	-	259,044	259,044
<i>Pass-Through from University of California - Irvine</i>	93.866	2022-1694	-	364,055	364,055
<i>Pass-Through from University of California - Los Angeles</i>	93.866	1558 G IA205/5R01AG061078	10,704	18,465	29,169
	93.866	5R01AG06107805	-	(1,189)	(1,189)
<i>Pass-Through from University of California - San Diego</i>	93.866	RF1AG061022	-	189,880	189,880
	93.866	RF1AG61022	-	62,828	62,828
	93.866	R01AG073979	-	22,239	22,239
	93.866	R01AG077497	-	54,530	54,530
	93.866	5R01AG075758-02	-	45,556	45,556
	93.866	705254/5R01AG061146- 03	-	23	23
<i>Pass-Through from University of California - San Francisco</i>	93.866	R01AG066137	-	118,052	118,052
	93.866	R15GM141973	-	36,650	36,650
	93.866	R35AG072362	-	99	99
	93.866	1U24AG084436-01	-	43,861	43,861
	93.866	15098SC/R56AG075744	-	953	953
<i>Pass-Through from University of Cincinnati</i>	93.866	1 R01 AG077497 01	-	2,307	2,307
	93.866	5R01AG072592-04	-	15,177	15,177
<i>Pass-Through from University of Colorado - Boulder</i>	93.866	1001881975 1564145	-	20,492	20,492
	93.866	5R01AG06839202	-	9,771	9,771
<i>Pass-Through from University of Connecticut</i>	93.866	180153375	-	127,234	127,234
<i>Pass-Through from University of Connecticut Health Center</i>	93.866	UCHC7- 131791533/R01AG0666	-	26,947	26,947
	93.866	UCHC7- 161490708/1R01AG076	-	18,375	18,375
<i>Pass-Through from University of Florida</i>	93.866	R56AG069880	-	125,079	125,079
	93.866	00003258/5R01AG06380 1	-	115,589	115,589
<i>Pass-Through from University of Kentucky</i>	93.866	3200005984-24-175	-	225,757	225,757
<i>Pass-Through from University of Maryland</i>	93.866	126154-Z0592204	-	3,229	3,229
<i>Pass-Through from University of Maryland - Baltimore</i>	93.866	R01AG070072	-	91,846	91,846
<i>Pass-Through from University of Michigan</i>	93.866	K00020152	-	48,772	48,772
	93.866	K00020469	-	44,348	44,348
	93.866	1RF1AG05972301	-	3,105	3,105
	93.866	1R01AG082080-01A1	-	4,268	4,268
	93.866	5P30AG01284630	-	30,577	30,577
	93.866	5P30AG06658202	-	-	-
	93.866	5R01AG07095304	-	13,427	13,427
	93.866	5U24AG06518205	-	17,667	17,667
<i>Pass-Through from University of Minnesota</i>	93.866	H007058804	-	121,398	121,398
	93.866	R21AG072566	-	30,003	30,003
	93.866	5R01AG079108-02	-	31,373	31,373
<i>Pass-Through from University of North Carolina - Chapel Hill</i>	93.866	5R01AG084071-02	-	17,116	17,116
	93.866	5113397	-	32,878	32,878
	93.866	5113936	-	21,355	21,355
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>	93.866	RS20212435- 02/7RF1AG06828	-	3,308	3,308
	93.866	7RF1AG06828302	-	4,993	4,993
<i>Pass-Through from University of Pennsylvania</i>	93.866	2P01AG031862 15	-	29,997	29,997
	93.866	5R01AG073435-02	-	600	600
	93.866	5R56AG074604-02 REVISED	-	114,954	114,954

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.866	571937 SUPP; PO 4699361	\$ - \$	65 \$	65
	93.866	578134 PO# 5272917	-	31,419	31,419
	93.866	583485	-	25,238	25,238
	93.866	586071	-	129,902	129,902
	93.866	586117	-	46,546	46,546
<i>Pass-Through from University of Pittsburgh</i>	93.866	U19AG068054-02	-	1,006,127	1,006,127
<i>Pass-Through from University of Pittsburgh Medical Center</i>	93.866	U19AG068054	-	996	996
<i>Pass-Through from University of Rhode Island</i>	93.866	1R01AG079241-01	-	29,090	29,090
<i>Pass-Through from University of South Dakota</i>	93.866	RF1AG072510-01A1	-	282,783	282,783
<i>Pass-Through from University of Southern California</i>	93.866	R01AG053798	-	35,488	35,488
	93.866	R01AG054029	-	40,445	40,445
	93.866	R01AG061848	-	29,889	29,889
	93.866	SCON- 00003365/5R61AG06654	-	3,604	3,604
	93.866	SCON- 00004842/5R01AG05379	-	149	149
	93.866	103788735/R01AG04799 2	-	8,246	8,246
	93.866	109926836	165,507	189,615	355,122
	93.866	120120727 A4-OLE	-	112,613	112,613
	93.866	128296862	-	74	74
	93.866	132200495	-	124,119	124,119
	93.866	132607332/1R01AG0618 48-01	-	42,776	42,776
	93.866	139750374 4; SCON- 00005314-MIGRATED	-	74,301	74,301
	93.866	5P30AG06658904	-	3,013	3,013
<i>Pass-Through from University of Utah</i>	93.866	10050683-01	-	50,421	50,421
	93.866	10064898-01-UTA	-	87,196	87,196
<i>Pass-Through from University of Virginia</i>	93.866	GR101252 00000491	-	58,987	58,987
	93.866	GR101656 00001067	-	3,954	3,954
<i>Pass-Through from University of Washington</i>	93.866	UWSC10988 / BPO 39932	-	1,189,690	1,189,690
	93.866	UWSC13442/1U24AG07 2122-01	-	37,369	37,369
	93.866	UWSC15346	-	24,052	24,052
	93.866	5R33AG06706904	-	2,858	2,858
<i>Pass-Through from University of Wisconsin - Madison</i>	93.866	U19AG078109	-	46,594	46,594
	93.866	0000001977/1RF1AG074 608-0	-	26,537	26,537
	93.866	0000002849	-	23,932	23,932
	93.866	0000002942	-	14,831	14,831
	93.866	0000003366	-	151,004	151,004
	93.866	1RF1AG074608-01	-	16,013	16,013
<i>Pass-Through from University of Wyoming</i>	93.866	1004121G-UTHSC- 3	-	(1,876)	(1,876)
<i>Pass-Through from Vanderbilt University</i>	93.866	OSA00000177	-	6,107	6,107
	93.866	OSA00000187	-	(11,905)	(11,905)
	93.866	UNIV62174; PO #P22002990	-	21,766	21,766
	93.866	VUMC95942/1U24AG07 4855-01	24,144	609,437	633,581
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.866	1R01AG083736-01	-	149,987	149,987
<i>Pass-Through from Wake Forest University</i>	93.866	1593-32041-REHAB HFPEF	-	78,395	78,395
	93.866	5R01AG07815303	-	128,691	128,691
<i>Pass-Through from Wake Forest University Health Sciences</i>	93.866	1483-32041- 11000001166	-	97,270	97,270
	93.866	1714-33664- 11000000253/5R	-	875	875
	93.866	2249-33664- 11000001795	-	1,856	1,856
	93.866	2358-45202- 11000002647/7U	-	176,325	176,325
	93.866	284-101720- 117751/3U24AG0	-	(31,644)	(31,644)
	93.866	367-101720- 111041/R01AG06	-	19,294	19,294
	93.866	5R01AG058921-05 WAF10300875	-	14,828	14,828

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.866	5R01AG071807-03	\$ -	\$ 2,551	\$ 2,551
	93.866	883-55811085033664- 100001	25,615	41,914	67,529
<i>Pass-Through from Washington University - St. Louis</i>	93.866	WU-23- 0210/1R01AG078964	-	136,249	136,249
	93.866	WU-24- 0266/5R01AG051647	-	20,983	20,983
	93.866	5R01AG05164705	-	39,986	39,986
<i>Pass-Through from Wayne State University</i>	93.866	WSU23115/1RF1AG078 170-01A	-	17,101	17,101
<i>Pass-Through from Weill Medical College of Cornell University</i>	93.866	202984	-	(32)	(32)
<i>Pass-Through from William Marsh Rice University</i>	93.866	1 RF1 AG075946 01 A1	-	46,007	46,007
	93.866	5R01AG062690-05	-	20,814	20,814
<i>Pass-Through from Xyken, LLC</i>	93.866	5R44AG067799-03	-	(24,551)	(24,551)
<i>Pass-Through from Yale University</i>	93.866	7RF1AG072799-02	-	211,015	211,015
<i>Pass-Through from Yale University School of Medicine</i>	93.866	CON-80004118 (GR119016)	-	751,493	751,493
	93.866		1,706,963	2,881,133	4,588,096
Total - ALN 93.866			19,739,123	135,932,064	155,671,187
Vision Research	93.867		1,060,750	29,481,051	30,541,801
<i>Pass-Through from Affirmed Pharma, LLC</i>	93.867	1R41EY033583-01	-	83,804	83,804
<i>Pass-Through from Baylor College of Medicine</i>	93.867	1U24EY035067-01	-	21,107	21,107
	93.867	5U01EY032403-03	-	19,959	19,959
<i>Pass-Through from Duke University</i>	93.867	303002784	-	141,992	141,992
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>	93.867	0255-0941-4609	-	-	-
<i>Pass-Through from Indiana University</i>	93.867	9433	-	42,568	42,568
<i>Pass-Through from Jaeb Center for Health Research</i>	93.867	JCHR 2020	-	122,913	122,913
<i>Pass-Through from Johns Hopkins University</i>	93.867	2006058844	-	2,067	2,067
<i>Pass-Through from New York University Grossman School of Medicine</i>	93.867	ZEDS PROJ ID #106171	-	57,686	57,686
<i>Pass-Through from RashmiVu, LLP</i>	93.867	R42EY031196	-	19,657	19,657
<i>Pass-Through from Stanford University</i>	93.867	R01EY032900	-	26,410	26,410
<i>Pass-Through from The Ohio State University</i>	93.867	R34EY033395	-	83,430	83,430
	93.867	SPC-10000005277	-	78,555	78,555
<i>Pass-Through from University of California - San Diego</i>	93.867	1R01EY03411601A1	-	60,467	60,467
<i>Pass-Through from University of California - San Francisco</i>	93.867	13056SC/CTA00000028- 03 NCE	-	8,777	8,777
	93.867	5 R01 EY031462 04	-	42,448	42,448
	93.867	5U24EY033699-02	-	245,798	245,798
<i>Pass-Through from University of Iowa</i>	93.867	R01EY030366	-	88,113	88,113
<i>Pass-Through from University of Louisville</i>	93.867	ULRF-23-0137-01; PO# 3000215852	-	158,706	158,706
<i>Pass-Through from University of Michigan</i>	93.867	1R01EY034479-01A1	-	9,136	9,136
<i>Pass-Through from University of Pittsburgh</i>	93.867	AWD00002558 (134853- 1)	-	13,111	13,111
<i>Pass-Through from University of South Florida</i>	93.867	R01EY034114	-	23,958	23,958
<i>Pass-Through from University of Tennessee Health Science Center</i>	93.867	R01EY031316	-	78,028	78,028
<i>Pass-Through from University of Washington</i>	93.867	2R01EY027859-06	-	31,514	31,514
<i>Pass-Through from Washington University - St. Louis</i>	93.867	1R01EY034529-01A1	-	104,583	104,583
<i>Pass-Through from Wayne State University</i>	93.867	WSU22133	-	17,324	17,324
Total - ALN 93.867			1,060,750	31,063,162	32,123,912
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876		-	198,273	198,273
Medical Library Assistance	93.879		350,386	2,664,760	3,015,146
<i>Pass-Through from Brigham and Women's Hospital</i>	93.879	5R01LM013204-05	-	112,790	112,790
<i>Pass-Through from Case Western Reserve University</i>	93.879	RES515369	-	175	175
	93.879	1R01LM014520-01A1	-	64,953	64,953
<i>Pass-Through from Gulf Coast Consortia</i>	93.879	52T15LM007093-31	-	65,464	65,464
<i>Pass-Through from University of North Carolina</i>	93.879	5127728/5R01LM013329- 04	-	43,543	43,543
	93.879	5127729/5R01LM013329- 04	-	23,740	23,740
<i>Pass-Through from Vanderbilt University Medical Center</i>	93.879	5R01LM013995-02	-	35,346	35,346
<i>Pass-Through from Weill Cornell Medicine</i>	93.879	226498-3	-	69,484	69,484
<i>Pass-Through from William Marsh Rice University</i>	93.879	2TL15LM007096-31	-	60,843	60,843
	93.879	2T15 LM007093-30	-	53,177	53,177

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
	93.879	2T15LM007093-31	\$ -	\$ 14,130	\$ 14,130
	93.879	2T15LM007093-32	-	59,230	59,230
<i>Pass-Through from Yale University</i>	93.879	5R01LM013712-07	-	80,717	80,717
Total - ALN 93.879			350,386	3,348,352	3,698,738
Primary Care Training and Enhancement	93.884		10,922	1,274,806	1,285,728
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		-	69,500	69,500
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		50,089	408,915	459,004
<i>Pass-Through from Aliviane, Inc.</i>	93.912	1 GA1RH395330100	-	11,580	11,580
Total - ALN 93.912			50,089	420,495	470,584
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	93.924		-	404,888	404,888
Healthy Start Initiative	93.926		-	2,041,791	2,041,791
HIV Prevention Activities Health Department Based	93.940		-	301,503	301,503
<i>Pass-Through from City of Houston Health and Human Services</i>	93.940	6U62PS005092	-	552,019	552,019
Total - ALN 93.940			-	853,522	853,522
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943		-	312,407	312,407
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	151,941	151,941
Block Grants for Community Mental Health Services	93.958	B09SM083999	-	29,795	29,795
Block Grants for Substance Use Prevention, Treatment, and Recovery Services	93.959		-	2,216,933	2,216,933
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	S5073	-	22,910	22,910
PPHF Geriatric Education Centers	93.969		-	904,977	904,977
<i>Pass-Through from Baylor College of Medicine</i>	93.969	U1Q33068	-	55,472	55,472
Total - ALN 93.969			-	960,449	960,449
Primary Care Medicine and Dentistry Clinician Educator Career Development Awards	93.976		-	185,068	185,068
<i>Pass-Through from University of Rochester</i>	93.976	5U3KHP42500-02-00	-	859	859
Total - ALN 93.976			-	185,927	185,927
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		-	381,887	381,887
International Research and Research Training	93.989		293,440	966,412	1,259,852
<i>Pass-Through from Baylor College of Medicine</i>	93.989	5D43TW011547-03	-	5,557	5,557
<i>Pass-Through from College of Medicine, University of Lagos</i>	93.989	5D43TW011547-04	-	4,878	4,878
<i>Pass-Through from Universidad Peruana Cayetano Heredia</i>	93.989	M2103516	-	3,319	3,319
<i>Pass-Through from University of Buffalo</i>	93.989	UPCH205841TEX	-	10,734	10,734
<i>Pass-Through from University of California - Davis</i>	93.989	1D43DE03347401	-	2,414	2,414
<i>Pass-Through from University of California - San Diego</i>	93.989	1R21TW012608-01	-	66,918	66,918
<i>Pass-Through from University of California - San Diego</i>	93.989	706424	-	92,483	92,483
Total - ALN 93.989			293,440	1,152,715	1,446,155
Maternal and Child Health Services Block Grant to the States	93.994		-	1,384,099	1,384,099
Assisted Outpatient Treatment	93.997	H79SM082924-SO3- 3; PO 6312692	53,966	73,596	127,562
Total - U.S. Department of Health and Human Services			167,950,773	1,472,235,265	1,640,186,038
<b>Corporation for National and Community Service</b>					
AmeriCorps State and National 94.006	94.006		-	(120)	(120)
<i>Pass-Through from CEED</i>	94.006	21ES230836	-	177,063	177,063
<i>Pass-Through from Onestar National Service Commission</i>	94.006	21ACGTX001	-	15	15
Total - ALN 94.006			-	176,958	176,958
AmeriCorps National Service and Civic Engagement Research Competition 94.026	94.026		-	467,461	467,461
Total - Corporation for National and Community Service			-	644,419	644,419



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>Executive Office of the President</b>					
Executive Office of the President	95.XXX	CDS9923G0007-00	\$ -	\$ 29,379	\$ 29,379
Total - Executive Office of the President			-	29,379	29,379
<b>Social Security Administration</b>					
Social Security Research and Demonstration	96.007	6RDR23000005-01	-	22,023	22,023
Pass-Through from University of Wisconsin - Madison	96.007	0000003527	-	9,975	9,975
Total - ALN 96.007			-	31,998	31,998
Total - Social Security Administration			-	31,998	31,998
<b>U.S. Department of Homeland Security</b>					
U.S. Department of Homeland Security	97.XXX	DHS-SRTMSI-2022- FACULTYPR	-	20,029	20,029
	97.XXX	M2300600	-	8,202	8,202
	97.XXX	ORISE	-	138	138
	97.XXX	70RSAT21CB0000023	39,819	(179,671)	(139,852)
	97.XXX	70RSAT21G00000011	-	198,820	198,820
	97.XXX	70RSAT22CB0000008	127,341	59,295	186,636
	97.XXX	70RSAT24CB0000003	-	96,862	96,862
Pass-Through from Auburn University	97.XXX	22-CVM-212014-TXTUS	-	67,282	67,282
Pass-Through from General Dynamics Information Technology, Inc.	97.XXX	GDIT-04583	-	6,551	6,551
Pass-Through from North Carolina State University	97.XXX	M2303194/PAM-P23- 000557-SA01	-	193,646	193,646
Pass-Through from Oak Ridge Associated Universities	97.XXX	DHS-SRTMSI-2023- FACULTYPROPOSAL	-	72,082	72,082
Pass-Through from Oak Ridge National Laboratory	97.XXX	GFP0001040	-	60,827	60,827
	97.XXX	GFP0001043	-	77,304	77,304
Pass-Through from The Pennsylvania State University	97.XXX	GFP0001042	-	55,171	55,171
Pass-Through from University of Florida	97.XXX	P0193661	-	(5)	(5)
Pass-Through from University of Illinois	97.XXX	110644-19183	-	24,205	24,205
	97.XXX	110853-19160	17,000	327,336	344,336
	97.XXX	115225-19720	-	150,683	150,683
	97.XXX	115295-19731	33,215	367,063	400,278
Total - ALN 97.XXX			217,375	1,605,820	1,823,195
State and Local Homeland Security National Training Program	97.005		235,112	56,378	291,490
Pass-Through from University of Arkansas System	97.005	2021-4-EMW-2021-CA-0	-	385,522	385,522
	97.005	2022-1	-	524,344	524,344
	97.005	2023-1	-	515,426	515,426
Total - ALN 97.005			235,112	1,481,670	1,716,782
Assistance to Firefighters Grant	97.044		8,090	428,397	436,487
Pass-Through from Bastrop County	97.044	A 2022-0005	-	143	143
Pass-Through from Iowa State University	97.044	02B275B	-	14,686	14,686
Pass-Through from Palo Alto Veterans Institute for Research	97.044	MCA0006-02	-	19,848	19,848
Pass-Through from University of California - Los Angeles	97.044	ENG-12667	-	85,079	85,079
Total - ALN 97.044			8,090	548,153	556,243
Fire Management Assistance Grant	97.046		-	43,044	43,044
Centers for Homeland Security	97.061		-	6,451,322	6,451,322
Pass-Through from Arizona State University	97.061	A 00001122	-	15,830	15,830
	97.061	A 00001302	-	3,288	3,288
Pass-Through from George Mason University	97.061	E2059492 E2063782	66,826	27,565	94,391
	97.061	E206378D	-	186,276	186,276
Pass-Through from University of Illinois	97.061	077083-17937	-	6,110	6,110
Pass-Through from University of North Carolina	97.061	5101656	-	180,484	180,484
Pass-Through from University of North Carolina - Chapel Hill	97.061	M2402273/5130440	-	41,893	41,893
	97.061	5103190	-	150,555	150,555
Total - ALN 97.061			66,826	7,063,323	7,130,149

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Homeland Security (continued)</b>					
Scientific Leadership Awards	97.062		\$ -	\$ 257,264	\$ 257,264
Homeland Security Grant Program	97.067		-	13,388	13,388
<i>Pass-Through from University of Illinois</i>	97.067	115234-19732	-	237,213	237,213
Total - ALN 97.067			-	250,601	250,601
Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction	97.077		-	12,067	12,067
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132	18DNARI00029-01-00	-	194,595	194,595
Total - U.S. Department of Homeland Security			527,403	11,456,537	11,983,940
<b>U.S. Agency for International Development</b>					
U.S. Agency for International Development	98.XXX	AID-OAA-A-11-00012	-	35,974	35,974
<i>Pass-Through from Purdue University</i>	98.XXX	F9002550402172	-	2,744	2,744
<i>Pass-Through from PATH</i>	98.XXX	UTA21-000034	-	152,371	152,371
<i>Pass-Through from University of California - Berkeley</i>	98.XXX	10861	-	104,214	104,214
Total - ALN 98.XXX			-	295,303	295,303
USAID Foreign Assistance for Programs Overseas	98.001		932,882	2,542,065	3,474,947
<i>Pass-Through from Arizona State University</i>	98.001	A 00001357	-	90,384	90,384
<i>Pass-Through from ACDI/VOCA</i>	98.001	J2052-01	-	138,148	138,148
<i>Pass-Through from Cornell University</i>	98.001	TO: 1 / J2055	-	86,652	86,652
<i>Pass-Through from Development Alternatives, Inc.</i>	98.001	89915-22748	-	68,451	68,451
<i>Pass-Through from DevWorks International</i>	98.001	1003465-S18-30977-01	-	61,948	61,948
<i>Pass-Through from ICARE Foundation</i>	98.001	1003506-18S-31202	-	17,756	17,756
<i>Pass-Through from Kansas State University</i>	98.001	72068821CA000001- P2006/02/2021	-	27,918	27,918
<i>Pass-Through from Mississippi State University</i>	98.001	M2402956	-	39,356	39,356
<i>Pass-Through from National Academy of Sciences</i>	98.001	S19169 / A00-0868-S010	3,942	-	3,942
<i>Pass-Through from Oak Crest Institute of Science</i>	98.001	S19173	-	(2,210)	(2,210)
<i>Pass-Through from University of Georgia</i>	98.001	193900 312455 03	-	2,338	2,338
<i>Pass-Through from University of Wisconsin - Milwaukee</i>	98.001	193900 312455 03B	-	7,296	7,296
<i>Pass-Through from University of Florida</i>	98.001	SCON #10000804	-	32,528	32,528
<i>Pass-Through from University of Illinois</i>	98.001	SCON-10000752	-	66,617	66,617
<i>Pass-Through from University of Wisconsin - Milwaukee</i>	98.001	7200AA22CA00002	-	177,629	177,629
<i>Pass-Through from University of Wisconsin - Milwaukee</i>	98.001	F0004868402089	191,039	170,257	361,296
<i>Pass-Through from University of Wisconsin - Milwaukee</i>	98.001	F9002550402164	-	48,377	48,377
<i>Pass-Through from University of Wisconsin - Milwaukee</i>	98.001	PO EPO0235424	25,000	12,625	37,625
<i>Pass-Through from University of Wisconsin - Milwaukee</i>	98.001	00003083	27,386	42,050	69,436
<i>Pass-Through from University of Wisconsin - Milwaukee</i>	98.001	000001996	9,680	5,309	14,989
<i>Pass-Through from University of Wisconsin - Milwaukee</i>	98.001	00001898	36,752	41,278	78,030
<i>Pass-Through from University of Wisconsin - Milwaukee</i>	98.001	243405614	-	8,422	8,422
Total - ALN 98.001			1,226,681	3,685,194	4,911,875
John Ogonowski Farmer-to-Farmer Program	98.009	PO22-01510	-	3,333	3,333
USAID Development Partnerships for University Cooperation and Development	98.012	961	-	61	61
Total - U.S. Agency for International Development			1,226,681	3,983,891	5,210,572
Total - RESEARCH AND DEVELOPMENT CLUSTER			317,747,135	2,903,381,609	3,221,128,744
<b>STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER</b>					
<b>U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grants	84.007		-	31,661,659	31,661,659
	84.007		-	803,397	803,397
Total - ALN 84.007			-	32,465,056	32,465,056
Federal Work-Study Program	84.033		-	33,701,797	33,701,797
	84.033		-	295,653	295,653
Total - ALN 84.033			-	33,997,450	33,997,450

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
Federal Perkins Loan Program_Federal Capital Contributions	84.038		\$ -	\$ 28,568,994	\$ 28,568,994
Federal Pell Grant Program	84.063		-	1,429,289,890	1,429,289,890
Federal Direct Student Loans	84.268		-	3,008,373,508	3,008,373,508
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	2,487,534	2,487,534
Postsecondary Education Scholarships for Veteran's Dependents	84.408		-	24,402	24,402
Total - U.S. Department of Education			-	4,535,206,834	4,535,206,834
<b>U.S. Department of Health and Human Services</b>					
Nurse Faculty Loan Program (NFLP)	93.264		-	2,085,737	2,085,737
Health Professions Student Loans, including Primary Care Loans and Loans for Disadvantaged Students	93.342		-	26,630,289	26,630,289
Nursing Student Loans	93.364		-	1,586,788	1,586,788
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	4,009,958	4,009,958
Total - U.S. Department of Health and Human Services			-	34,312,772	34,312,772
Total - STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER			-	4,569,519,606	4,569,519,606
<b>AGING CLUSTER</b>					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		30,168,190	(2,975,231)	27,192,959
	93.044		10,320,455	5,429,963	15,750,418
Total - ALN 93.044			40,488,645	2,454,732	42,943,377
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		49,793,011	(2,556,006)	47,237,005
	93.045		18,494,834	4,540,806	23,035,640
Total - ALN 93.045			68,287,845	1,984,800	70,272,645
Nutrition Services Incentive Program	93.053		6,568,436	1,571,841	8,140,277
Total - U.S. Department of Health and Human Services			115,344,926	6,011,373	121,356,299
Total - AGING CLUSTER			115,344,926	6,011,373	121,356,299
<b>CHILD NUTRITION CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
School Breakfast Program	10.553		777,726,029	853,083	778,579,112
National School Lunch Program	10.555		2,504,899,822	1,838,023	2,506,737,845
Summer Food Service Program for Children	10.559		16,565,995	1,086,989	17,652,984
Fresh Fruit and Vegetable Program	10.582		12,702,830	-	12,702,830
Total - U.S. Department of Agriculture			3,311,894,676	3,778,095	3,315,672,771
Total - CHILD NUTRITION CLUSTER			3,311,894,676	3,778,095	3,315,672,771
<b>CCDF CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Child Care and Development Block Grant	93.575		463,943,698	110,168,278	574,111,976
Pass-Through from Houston - Galveston Area Council	93.575	HS-WKF-EEQS-07-2022	-	3,798,487	3,798,487
	93.575	TXWC 24 1001 TXWC 24 1008	-	8,803,102	8,803,102
	93.575	10791	-	271,208	271,208
	93.575		546,154,151	174,150,229	720,304,380
Total - ALN 93.575			1,010,097,849	297,191,304	1,307,289,153

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>CCDF CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		\$ 275,114,979	\$ -	\$ 275,114,979
<i>Pass-Through from Upper Rio Grande Workforce Development Board</i>	93.596	1023CCM01	-	7,211	7,211
<i>Pass-Through from Workforce Solutions</i>	93.596	1024CCMC01	-	44,526	44,526
<i>Pass-Through from Workforce Solutions</i>	93.596	2023-2024	-	10,156	10,156
Total - ALN 93.596			275,114,979	61,893	275,176,872
Total - U.S. Department of Health and Human Services			1,285,212,828	297,253,197	1,582,466,025
Total - CCDF CLUSTER			1,285,212,828	297,253,197	1,582,466,025
<b>CDBG - ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER</b>					
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grants/Entitlement Grants	14.218		106,352	860,942	967,294
	14.218		12,532,399	1,347,737	13,880,136
Total - ALN 14.218			12,638,751	2,208,679	14,847,430
Total - U.S. Department of Housing and Urban Development			12,638,751	2,208,679	14,847,430
Total - CDBG - ENTITLEMENT/SPECIAL PURPOSE GRANTS			12,638,751	2,208,679	14,847,430
<b>DISABILITY INSURANCE/SSI CLUSTER</b>					
<b>Social Security Administration</b>					
Social Security Disability Insurance	96.001		-	112,853,019	112,853,019
Total - Social Security Administration			-	112,853,019	112,853,019
Total - DISABILITY INSURANCE/SSI CLUSTER			-	112,853,019	112,853,019
<b>ECONOMIC DEVELOPMENT CLUSTER</b>					
<b>U.S. Department of Commerce</b>					
Economic Adjustment Assistance	11.307		49,369	7,762,738	7,812,107
<i>Pass-Through from Coastal Bend Council of Governments</i>	11.307	2023-04-25	25,205	80,226	105,431
Total - ALN 11.307			74,574	7,842,964	7,917,538
Total - U.S. Department of Commerce			74,574	7,842,964	7,917,538
Total - ECONOMIC DEVELOPMENT CLUSTER			74,574	7,842,964	7,917,538
<b>EMPLOYMENT SERVICE CLUSTER</b>					
<b>U.S. Department of Labor</b>					
Employment Service/Wagner-Peyser Funded Activities	17.207		14,994,895	49,734,254	64,729,149
Jobs for Veterans State Grants	17.801		2,308,625	12,563,744	14,872,369
Total - U.S. Department of Labor			17,303,520	62,297,998	79,601,518
Total - EMPLOYMENT SERVICE CLUSTER			17,303,520	62,297,998	79,601,518
<b>FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Motor Carrier Safety Assistance	20.218		-	39,980,568	39,980,568
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	1,522,721	1,522,721
Total - U.S. Department of Transportation			-	41,503,289	41,503,289
Total - FEDERAL MOTOR CARRIER SAFETY ASSISTANCE			-	41,503,289	41,503,289
<b>FEDERAL TRANSIT CLUSTER</b>					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		16,931,488	36,130	16,967,618
Total - U.S. Department of Transportation			16,931,488	36,130	16,967,618
Total - FEDERAL TRANSIT CLUSTER			16,931,488	36,130	16,967,618

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>FISH AND WILDLIFE CLUSTER</b>					
<b>U.S. Department of the Interior</b>					
Sport Fish Restoration	15.605		\$ 558,610	\$ 5,454,312	\$ 6,012,922
Wildlife Restoration and Basic Hunter Education and Safety	15.611		1,918,576	29,899,224	31,817,800
<i>Pass-Through from American Samoa Government</i>	15.611	NAID-20190015	-	42,229	42,229
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>	15.611	2231	-	433	433
Total - ALN 15.611			1,918,576	29,941,886	31,860,462
Enhanced Hunter Education and Safety	15.626		-	232,164	232,164
Total - U.S. Department of the Interior			2,477,186	35,628,362	38,105,548
Total - FISH AND WILDLIFE CLUSTER			2,477,186	35,628,362	38,105,548
<b>FOOD DISTRIBUTION CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
Commodity Supplemental Food Program	10.565		38,301,506	134,648	38,436,154
Emergency Food Assistance Program (Administrative Costs)	10.568		13,381,656	62,247	13,443,903
	10.568		2,018,011	239,739	2,257,750
Total - ALN 10.568			15,399,667	301,986	15,701,653
Emergency Food Assistance Program (Food Commodities)	10.569		247,083,739	-	247,083,739
Total - U.S. Department of Agriculture			300,784,912	436,634	301,221,546
Total - FOOD DISTRIBUTION CLUSTER			300,784,912	436,634	301,221,546
<b>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</b>					
<b>Corporation for National and Community Service</b>					
AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	94.011		2,750	1,981,150	1,983,900
	94.011		1,258	265,663	266,921
Total - ALN 94.011			4,008	2,246,813	2,250,821
Total - Corporation for National and Community Service			4,008	2,246,813	2,250,821
Total - FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER			4,008	2,246,813	2,250,821
<b>HEAD START CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Head Start	93.600		5,298,680	5,530,233	10,828,913
Total - U.S. Department of Health and Human Services			5,298,680	5,530,233	10,828,913
Total - HEAD START CLUSTER			5,298,680	5,530,233	10,828,913
<b>HEALTH CENTER PROGRAM CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	3,811,321	3,811,321
Grants for New and Expanded Services under the Health Center Program	93.527		-	53,496	53,496
Total - U.S. Department of Health and Human Services			-	3,864,817	3,864,817
Total - HEALTH CENTER PROGRAM CLUSTER			-	3,864,817	3,864,817
<b>HIGHWAY SAFETY CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
State and Community Highway Safety	20.600		14,514,226	11,809,418	26,323,644
National Priority Safety Programs	20.616		7,705,340	12,625,859	20,331,199
Total - U.S. Department of Transportation			22,219,566	24,435,277	46,654,843
Total - HIGHWAY SAFETY CLUSTER			22,219,566	24,435,277	46,654,843

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>HOUSING VOUCHER CLUSTER</b>					
<b>U.S. Department of Housing and Urban Development</b>					
Section 8 Housing Choice Vouchers	14.871		\$ -	\$ 7,888,722	\$ 7,888,722
	14.871		1,077,895	9,640,637	10,718,532
Total - ALN 14.871			1,077,895	17,529,359	18,607,254
Mainstream Vouchers	14.879		-	294,032	294,032
Total - U.S. Department of Housing and Urban Development			1,077,895	17,823,391	18,901,286
Total - HOUSING VOUCHER CLUSTER			1,077,895	17,823,391	18,901,286
<b>MEDICAID CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
State Medicaid Fraud Control Units	93.775		-	19,161,502	19,161,502
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		1,722	41,833,571	41,835,293
	93.777		-	1,308,211	1,308,211
Total - ALN 93.777			1,722	43,141,782	43,143,504
Medical Assistance Program	93.778		11,830,606	28,181,966,542	28,193,797,148
	93.778		57,713	1,109,400,194	1,109,457,907
Total - ALN 93.778			11,888,319	29,291,366,736	29,303,255,055
Total - U.S. Department of Health and Human Services			11,890,041	29,353,670,020	29,365,560,061
Total - MEDICAID CLUSTER			11,890,041	29,353,670,020	29,365,560,061
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>					
<b>U.S. Department of Education</b>					
Special Education Grants to States	84.027A		1,190,625,101	47,160,480	1,237,785,581
COVID-19 - Individuals with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)	84.027X		(4,092,510)	8,441	(4,084,069)
Special Education Preschool Grants	84.173A		24,299,501	45,769	24,345,270
COVID-19 - Individuals with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)	84.173X		(1,836,859)	-	(1,836,859)
Total - U.S. Department of Education			1,208,995,233	47,214,690	1,256,209,923
Total - SPECIAL EDUCATION CLUSTER (IDEA)			1,208,995,233	47,214,690	1,256,209,923
<b>SNAP CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
Supplemental Nutrition Assistance Program	10.551		-	7,192,388,204	7,192,388,204
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		25,801,789	219,326,001	245,127,790
	10.561		-	7,641,641	7,641,641
Total - ALN 10.561			25,801,789	226,967,642	252,769,431
Total - U.S. Department of Agriculture			25,801,789	7,419,355,846	7,445,157,635
Total - SNAP CLUSTER			25,801,789	7,419,355,846	7,445,157,635
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		12,107,745	1,035,000	13,142,745
Total - U.S. Department of Transportation			12,107,745	1,035,000	13,142,745
Total - TRANSIT SERVICES PROGRAMS CLUSTER			12,107,745	1,035,000	13,142,745

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>TRIBAL SELF-GOVERNANCE AND DETERMINATION CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Indian Self-Determination	93.441	248-96-0011	\$ -	\$ 203,602	\$ 203,602
Total - U.S. Department of Health and Human Services			-	203,602	203,602
Total - TRIBAL SELF-GOVERNANCE AND DETERMINATION			-	203,602	203,602
<b>TRIO CLUSTER</b>					
<b>U.S. Department of Education</b>					
TRIO Student Support Services	84.042A		-	8,024,834	8,024,834
TRIO Talent Search	84.044A		-	7,893,759	7,893,759
TRIO Upward Bound	84.047A		-	13,863,781	13,863,781
Upward Bound Math-Science	84.047M		-	2,506,772	2,506,772
Veterans Upward Bound Program	84.047V		-	1,037,592	1,037,592
TRIO Educational Opportunity Centers	84.066		-	628,666	628,666
TRIO McNair Post-Baccalaureate Achievement	84.217A		-	2,565,802	2,565,802
Total - U.S. Department of Education			-	36,521,206	36,521,206
Total - TRIO CLUSTER			-	36,521,206	36,521,206
<b>WIOA CLUSTER</b>					
<b>U.S. Department of Labor</b>					
WIOA Adult Program	17.258		75,933,212	1,296,098	77,229,310
WIOA Youth Activities	17.259		71,977,862	12,815,809	84,793,671
WIOA Dislocated Worker Formula Grants	17.278		75,007,212	5,816,867	80,824,079
<i>Pass-Through from Workforce Solutions</i>	17.278	SIFUENTES-IED-10159	-	(73)	(73)
Total - ALN 17.278			75,007,212	5,816,794	80,824,006
Total - U.S. Department of Labor			222,918,286	19,928,701	242,846,987
Total - WIOA CLUSTER			222,918,286	19,928,701	242,846,987
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>17,600,360,803</b>	<b>63,794,398,631</b>	<b>81,394,759,434</b>

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Reporting Entity**

The State of Texas Schedule of Expenditures of Federal Awards (Schedule) includes the activity of all federal award programs administered by the primary government except for the federal activity of the Texas A&M Research Foundation (TAMRF), a blended component unit of the Texas A&M University System. TAMRF is excluded from the Schedule and is subject to a separate audit in compliance with the audit requirements of Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The Schedule does not include the federal activity of discrete component units. These entities are legally separate from the State and are responsible for undergoing separate audits as needed to comply with the OMB Uniform Guidance. The federal activity of the following discrete component units is excluded from the Schedule:

OneStar National Service Commission  
Teacher Retirement System of Texas  
Texas Appraiser Licensing and Certification Board  
Texas Boll Weevil Eradication Foundation Inc.  
Texas Health Insurance Risk Pool  
Texas State Affordable Housing Corporation

**(b) Basis of Presentation**

The Schedule presents total federal awards expended for each individual federal program during the fiscal year ended August 31, 2024. The information in the Schedule is presented in accordance with the requirements of OMB Uniform Guidance.

Federal award program titles are reported as presented by Assistance Listing Number (ALN) in the System for Award Management (SAM). Federal award program titles not presented in SAM (located at SAM.gov) are identified by federal agency number followed by (.XXX). U.S. Department of Education (ED) subprograms are identified by a subprogram alpha character after the ALN and presented by ED subprogram title.

Federal award programs and subprograms include expenditures, pass-throughs to non-state agencies (i.e., payments to subrecipients), non-monetary assistance and loan programs.

**(c) Basis of Accounting**

The expenditures for each of the federal financial assistance programs are presented in the Schedule on the accounting basis as presented on the fund financial statements. For entities with governmental funds, expenditures are presented on a modified accrual basis. For entities with proprietary or fiduciary funds, expenditures are presented on the full accrual basis. Such expenditures are generally recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement for all awards with the exception of the Coronavirus Relief Fund (ALN 21.019) and those programs identified in Appendix I of the 2024 Compliance Supplement. ALN 21.019 follows criteria determined by the U.S. Department of Treasury for allowability of costs. Programs identified in Appendix I of the 2024 Compliance Supplement follow the cost principles contained in the Texas Grant Management Standards (TxGMS) issued by the Texas Comptroller of Public Accounts for allowability of costs.



**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(c) Basis of Accounting (Continued)**

The expenditures in the Student Financial Assistance Cluster that meet the qualification for continuing compliance requirements include the beginning balance of outstanding loans from previous reporting periods, new loans processed in the current reporting period and the administrative cost recovered. Additional information on all loan expenditures can be seen in Note 5.

Both the modified accrual and accrual basis of accounting incorporate an estimation approach to determine the amount of expenditures incurred if not yet billed by a vendor. Thus, those federal programs presenting negative amounts on the Schedule are the result of prior year estimates being overstated and/or reimbursements due back to the grantor.

**(d) Matching Costs**

Matching costs, the nonfederal share of certain program costs, are not included in the Schedule, except for the state's share of unemployment insurance (See Note 4).

**(e) Indirect Cost Rate**

The following state agencies elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance:

Commission on State Emergency Communications  
Soil and Water Conservation Board

**NOTE 2 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying Schedule which is prepared on the basis explained in Note 1(c).

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2024**

**NOTE 3 RELATIONS TO REVENUES IN THE STATE OF TEXAS' FUND FINANCIAL STATEMENTS**

The following is a reconciliation of total federal awards expended as reported in the Schedule to federal revenues reported in the fund financial statements.

**FEDERAL REVENUES**

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, Federal Revenue	\$ 68,210,053,225
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Federal Revenue	6,205,405,256
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Capital Contributions - Federal	3,656,158
Statement of Changes in Fiduciary Net Position	<u>153,465,825</u>
Total Federal Revenue per Fund Financial Statements	<u>74,572,580,464</u>

**RECONCILING ITEMS**

Noncash Federal Commodities/Vaccines/Surplus Property/Other (Note 6)	1,196,264,103
Various Loans Processed by Universities and Agencies (Note 5)	3,016,365,965
Beginning Balance of Loans as of September 1, 2023 for Various Loan Programs (Note 5)	51,556,728
State Unemployment Funds (Note 4)	2,934,787,575
Programs Not Subject to OMB Uniform Guidance (Note 8)	(285,676,546)
Other*	(16,680,009)
Blended Component Unit Not Included in the Schedule of Expenditures of Federal Awards (Note 1(a))	<u>(74,438,846)</u>
Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 81,394,759,434</u>

\* This amount includes deductions of \$5,988,635 for fixed fee contracts; deductions of \$8,747,606 for vendor transactions; additions of \$799,908 for the Smith-Lever Act Federal Appropriation; and additions of \$13,128,399 for Credit Enhancement for Charter School Facilities; deductions of \$15,872,076 for other transactions in the Schedule.

**NOTE 4 UNEMPLOYMENT INSURANCE FUNDS**

State unemployment tax revenues and the government and non-profit contributions in lieu of state taxes (State UI funds) must be deposited into the Unemployment Trust Fund in the U.S. Treasury. Use of these funds is restricted to pay benefits under the federally approved State Unemployment Law. State UI funds as well as federal funds are reported in the Schedule under ALN 17.225. The state portion in the amount of \$2.9 billion is a reconciling item in the reconciliation of the Schedule to revenues in the fund financial statements (See Note 3).

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2024**

**NOTE 5    FEDERALLY FUNDED LOAN/CREDIT ENHANCEMENT PROGRAMS**

The State participates in various federally funded loan and credit enhancement programs. The programs can be grouped into three broad categories:

- Federally Funded Student Loan Programs
- Other Federally Funded Loan Programs
- Federally Funded Credit Enhancement Program

**(a) Federally Funded Student Loan Programs**

The State participates in student loan programs on which the federal government imposes continuing compliance requirements. Additionally, the State participates in other student loan programs that do not require continuing compliance. The charts below summarize activity by the State for federally funded student loan programs:

Student Loan Programs with Continuing Compliance Requirements

ALN	Program Name	Beginning Balance of Loans as of September 1, 2023	Ending Balance of Loans as of August 31, 2024	New Loans Processed
84.032-L	Federal Family Education Loan Program (FFELP)	\$ 267,632	\$ 193,284	\$ -
84.038	Federal Perkins Loan (FPL) - Federal Capital Contributions	28,518,956	20,684,952	-
93.108	Health Education Assistance Loan Program (HEAL)	376,202	241,542	-
93.264	Nurse Faculty Loan Program (NFLP)	1,386,973	1,699,716	698,763
93.342	Health Professions Student Loans, Including Primary Care Loans/ Loans for Disadvantaged Students (HPSL/PCL/LDS)	19,729,845	19,096,417	6,900,443
93.364	Nursing Student Loans (NSL)	1,193,537	1,282,896	393,250
93.408	ARRA - Nurse Faculty Loan Program	83,583	83,583	-
		<u>\$ 51,556,728</u>	<u>\$ 43,282,390</u>	<u>\$ 7,992,456</u>

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2024**

**NOTE 5    FEDERALLY FUNDED LOAN/CREDIT ENHANCEMENT PROGRAMS (CONTINUED)**

**(a) Federally Funded Student Loan Programs (Continued)**

Other Student Loan Programs

ALN	Program Name	New Loans Processed		
84.268	Federal Direct Student Loans (Direct Loan)	\$ 5,098,099	\$ 175,272,054	<u>\$ 3,008,373,508</u>

New student loans processed totaling \$3.0 billion are included in the Schedule and are part of a reconciling item on Note 3.

The Federal Direct Student Loans Program (Direct Loan, ALN 84.268) do not require universities to disburse funds. The proceeds are disbursed by the federal government for Direct Loans.

**(b) Other Federally Funded Loan Programs**

Clean Water State Revolving Funds (CWSRF, ALN 66.458)

The Texas Water Development Board receives capitalization grants to create and maintain Clean Water State Revolving Funds programs (CWSRF, ALN 66.458). The State can use capitalization grant funds to provide a long-term source of State financing for construction of wastewater treatment facilities and implementation of other water quality management activities.

The CWSRF provides loans at interest rates lower than what can be obtained through commercial markets. Mainstream funds offer a net long-term fixed interest rate below market rate for those applicants financing the origination fee. The maximum repayment period for most CWSRF loans is 30 years from completion of construction. Capitalization loans processed for CWSRF for the year ended August 31, 2024, were approximately \$70.5 million and are included in the Schedule. CWSRF outstanding loans, with no continuing audit requirements on August 31, 2024, were approximately \$3.6 billion.

Drinking Water State Revolving Funds (DWSRF, ALN 66.468)

The Texas Water Development Board receives capitalization grants to create and maintain Drinking Water State Revolving Funds programs (DWSRF, ALN 66.468). The State can use capitalization grant funds to establish a revolving loan fund. The revolving loan fund can assist public water systems in financing the costs of infrastructure needed to achieve or maintain compliance with the Safe Drinking Water Act. These compliance requirements ensure the public health objectives of the Safe Drinking Water Act.

The DWSRF can provide loans at interest rates lower than the market or provide other types of financial assistance for qualified communities, local agencies, and private entities. Mainstream funds offer a net long-term fixed interest rate below market rate for those applicants financing the origination fee. The maximum repayment period for most DWSRF loans is 30 years from the completion of construction. Capitalization loans processed for DWSRF for the year ended August 31, 2024, were approximately \$101.1 million and are included in the Schedule. DWSRF outstanding loans, with no continuing audit requirements on August 31, 2024, were approximately \$1.9 billion.

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2024**

**NOTE 5    FEDERALLY FUNDED LOAN/CREDIT ENHANCEMENT PROGRAMS (CONTINUED)**

**(b) Other Federally Funded Loan Programs (Continued)**

The chart below summarizes activity by the State for the two revolving loan programs.

ALN	Program Name	New Loans Processed
66.458	Clean Water State Revolving Funds (CWSRF)	\$    70,514,589
66.468	Drinking Water State Revolving Funds (DWSRF)	<u>101,140,224</u>
Total New Loans Processed		<u>\$    171,654,813</u>

**State Energy Program (SEP, ALN 81.041)**

The State Energy Conservation Office receives an annual grant from the U.S. Department of Energy (DOE) to provide funds for the State Energy Program (SEP). These low interest loans enable the municipalities to maximize their energy efficiency through building retrofits. The loans are paid back with funds saved from the reduction of energy costs. Also, the State Energy Conservation Office has chosen to continue the administration of the American Recovery and Reinvestment Act (ARRA) revolving loan program made available through the Department of Energy in 2009. The program will still offer low interest loans intended to assist governmental entities in financing their energy related cost reduction efforts. No dollars have been transferred from the now discontinued ARRA award to the annual SEP award and all monitoring will follow the same guidelines as the SEP annual grant. State Energy Program loans processed for the year ended August 31, 2024, were approximately \$2.6 million and are included in the Schedule. SEP outstanding loans, with no continuing audit requirements on August 31, 2024, were approximately \$31.5 million.

The chart below summarizes activity by the State for the SEP loan program.

ALN	Program Name	New Loans Processed
81.041	State Energy Program	<u>\$    2,554,367</u>

**(c) Federally Funded Credit Enhancement Program**

**Credit Enhancement for Charter School Facilities (ALN 84.354A)**

In 2005, the Texas Public Finance Authority Charter School Finance Corporation formed a consortium with the Texas Education Agency and the Texas Charter School Resource Center to apply for a federal grant to assist charter schools. In 2006, the consortium received \$10.0 million in federal grants, to which the Texas Education agency added \$100,000, to establish the Texas Credit Enhancement Program ("TCEP"). The \$13.7 million of federal grants received are subject to continuing audit requirements and are included in the Schedule. In addition, approximately \$658 thousand of interest earned on the federal grant monies drawn down in fiscal 2024 is also included in the Schedule.

The TCEP provides credit enhancement grants to eligible charter schools by funding debt service reserve funds for bonds issued on behalf of the schools to finance education facilities. As of August 31, 2024, approximately \$12.2 million of the grant funds and related interest earnings were allocated in the form of credit enhancements to various charter schools.

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2024**

**NOTE 6 NONMONETARY ASSISTANCE**

The State is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements and are therefore not recorded in the State’s fund financial statements. Awards received by the State which includes cash and non-cash amounts are included in the Schedule as follows:

ALN	Program Name	Grant Award
10.555	National School Lunch Program	\$ 252,152,558
10.559	Summer Food Service Program for Children	69,691
10.565	Commodity Supplemental Food Program	31,155,997
10.569	Emergency Food Assistance Program (Food Commodities)	246,585,429
39.003	Donation of Federal Surplus Personal Property	14,932,091
93.000	U.S. Department of Health and Human Services	172,150
93.268	Immunization Cooperative Agreements	<u>651,196,187</u>
	Total Grant Awards	<u>\$ 1,196,264,103</u>

**NOTE 7 REBATES FROM THE SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)**

During fiscal year 2024, the State received cash rebates from infant formula manufacturers in the amount of approximately \$238.1 million on sales of formula to participants in the WIC program (ALN 10.557), which are netted against total expenditures included in the Schedule. Rebate contracts with infant formula manufacturers are authorized by Code of Federal Regulations, Title 7: Agriculture, Subtitle B, Chapter II, Subchapter A, Part 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the State to extend program benefits to more participants than could have been serviced this fiscal year in the absence of the rebate contract.

**NOTE 8 PROGRAMS NOT SUBJECT TO OMB UNIFORM GUIDANCE**

The fund financial statements include federal funding received from certain programs which are not subject to continuing compliance requirements. For the year ended August 31, 2024, the fund financial statements include \$285.6 million of federal funds which are not subject to the continuing compliance requirements of OMB Uniform Guidance and are not included in the Schedule.

Medicare Part D is not subject to OMB Uniform Guidance. Reimbursements of \$211.6 million were received related to the Medicare Part D program by the administrators of postemployment health care plans. Administrators include the Employees Retirement System of Texas, University of Texas System and Texas A&M University System.

The Build America Bonds are taxable municipal bonds that carry special tax credits and federal subsidies for either the bond issuer or the bondholder. The revenue generated is excluded from the Schedule. The State recognized federal revenues of \$74.0 million related to the program.

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2024**

**NOTE 9 DISASTER GRANTS – PUBLIC ASSISTANCE (ALN 97.036)**

After a Presidentially declared disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities. The federal government reimburses in the form of cost-shared grants which requires state matching funds. For the year ended August 31, 2024, \$13.2 million of approved eligible expenditures that were incurred in a prior year are included on the Schedule.

**NOTE 10 PROVIDER RELIEF FUND (ALN 93.498) AUDITED ENTITIES**

The State of Texas Statewide Single Audit for the year ended August 31, 2024, did not include audits of state agencies that administered the Provider Relief Fund (PRF) program.

**NOTE 11 EMERGENCY HOUSING VOUCHER (EHV) PROGRAM FUNDING**

During fiscal year 2024, the State received EHV program funding in the amount of approximately \$10.7 million as part of the Section 8 Housing Choice Vouchers (ALN 14.871) program. The EHV program expenditures are included in the Schedule as ALN 14.871 program expenditures.

**NOTE 12 DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)**

During fiscal year 2024, the State was not the recipient of any federally donated PPE.

**NOTE 13 CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER FUNDING (ALN 93.575 AND ALN 93.596)**

The Child Care and Development Fund (CCDF) provided the State federal funding to increase availability, affordability, and quality of childcare services. The CCDF cluster are federal programs that have similar compliance requirements although the programs are administered as separate programs. During fiscal year 2024, the State received approximately \$1.6 billion in direct revenues and Non-State Entity (NSE) pass through funding. The CCDF program revenues are included in the Schedule as discretionary funding ALN 93.575, in the amount of approximately \$1.3 billion and matching funding from ALN 93.596, in the amount of approximately \$275.2 million.

Child Care Development Fund (CCDF) Cluster				
ALN	Program Name	NSE Revenues	Direct Revenues	Total
93.575	Child Care and Development Block Grant	\$ 12,872,797	\$ 1,294,416,357	\$ 1,307,289,154
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	<u>61,894</u>	<u>275,114,979</u>	<u>275,176,873</u>
	Total CCDF Cluster Programs	<u>\$ 12,934,691</u>	<u>\$ 1,569,531,336</u>	<u>\$ 1,582,466,027</u>

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2024**



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**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2024**

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**Section 1 – Summary of Auditors’ Results**

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**Financial Statements**

Issued under separate cover. See State Auditor’s Office report entitled the *State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2024*, dated February 21, 2025.

**Federal Awards**

1. Internal control over major federal programs:

- Material weakness(es) identified?                        x     yes                               no
- Significant deficiency(ies) identified                    x     yes                               none reported

**Major Programs with Material Weaknesses:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant
93.788	Opioid STR
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Substance Use Prevention, Treatment and Recovery Services
Cluster	Aging Cluster

**Major Programs with Significant Deficiencies:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnerships Program
20.106	Airport Improvement Program
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant
93.958	Block Grants for Community Mental Health Services
Cluster	Employment Services Cluster
Cluster	Workforce Innovation and Opportunity Act (WIOA) Cluster
Cluster	Aging Cluster
Cluster	Medicaid Cluster
Cluster	Research and Development Cluster

**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2024**

**Section 1 – Summary of Auditors’ Results (Continued)**

2. Type of auditors’ report issued on compliance for major federal programs: See below:

**Qualified:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant
93.788	Opioid STR
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Substance Use Prevention, Treatment and Recovery Services
Cluster	Aging Cluster

**Unmodified:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnerships Program
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
20.509	Formula Grants for Rural Areas and Tribal Transit Program
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.010	Title I Grants to Local Educational Agencies
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States
84.287	Twenty-First Century Community Learning Centers
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.917	HIV Care Formula Grants
97.050	Presidential Declared Disaster Assistance to Individuals and Households - Other Needs
Cluster	Employment Services Cluster
Cluster	Workforce Innovation and Opportunity Act (WIOA) Cluster
Cluster	Medicaid Cluster
Cluster	Research and Development Cluster

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ x \_\_\_\_\_ yes      \_\_\_\_\_ no

**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2024**

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**Section 1 – Summary of Auditors’ Results (Continued)**

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***Identification of Major Federal Programs***

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnerships Program
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
20.509	Formula Grants for Rural Areas and Tribal Transit Program
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.010	Title I Grants to Local Educational Agencies
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States
84.287	Twenty-First Century Community Learning Centers
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant
93.788	Opioid STR
93.917	HIV Care Formula Grants
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Substance Use Prevention, Treatment and Recovery Services
97.050	Presidential Declared Disaster Assistance to Individuals and Households - Other Needs
Cluster	Employment Services Cluster
Cluster	Workforce Innovation and Opportunity Act (WIOA) Cluster
Cluster	Aging Cluster
Cluster	Medicaid Cluster
Cluster	Research and Development Cluster

Dollar threshold used to distinguish between  
Type A and Type B programs: \$ 122,092,139

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes        x   no

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**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2024**

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**Section 2 – Financial Statement Findings**

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Issued under separate cover. See State Auditor's Office report entitled the *State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2024* dated February 21, 2025.

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**STATE OF TEXAS  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024**

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**Section 3A – Federal Award Findings and Questioned Costs – CLA**

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This section identifies material weaknesses, significant deficiencies, and instances of noncompliance, including questioned costs, as required to be reported by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Section 200.516 Audit Findings. This section is organized by state agency.

Department of State Health Services

**2024-001 Allowable Costs/Activities Allowed – Personal Services**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Epidemiology and Laboratory Capacity for Infectious Diseases  
ALN: 93.323  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NU50CK000501-01-08, 6 NU50CK000501-02-17  
August 1, 2019 – July 31, 2024, August 1, 2019 – July 31, 2027  
Statistically Valid Sample: No, and not intended to be a statistically valid sample.

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), the Texas Department of State Health Services (DSHS) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.430 *Standards for Documentation of Personnel Expenses*, Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by an internal control system that ensures the charges are accurate, allowable, and properly allocated;
- (ii) be incorporated into the official records of the non-Federal entity;
- (iii) reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) comply with the established accounting policies and practices of the non-Federal entity;
- (vi) support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- (vii) Budget estimates (meaning, estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:
  - (A) The system for establishing the estimates produces reasonable approximations of the activity performed;
  - (B) Significant changes in the related work activity (as defined by the recipient's or subrecipient's written policies) are promptly identified and entered into the records. Short-term (such as one or two months) fluctuations between workload categories do not need to be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

## DEPARTMENT OF STATE HEALTH SERVICES

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(C) The recipient's or subrecipient's system of internal controls includes processes to perform periodic after-the-fact reviews of interim charges made to a Federal award based on budget estimates. All necessary adjustments must be made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

**Condition:** DSHS requires its employees to complete monthly time and leave reporting, regardless of whether the employee works solely on a single federal award or cost objective, or on multiple activities or cost objectives. Each employee has a default task profile based on their position in the agency that determines how their payroll and payroll-related dollars are allocated. Employees are instructed and given training on how to report any deviations from their profile as well as report any vacation time, sick time, leave of absence, etc. Employees are required to certify their time by the 10<sup>th</sup> of the month for the previous months' time.

Like all DSHS employees, supervisors are required to certify their time monthly. However, their time certification includes an additional affirmation which states the supervisor has performed the following:

- Reviewed the default task profile/labor account code for each of their direct reports.
- Reviewed the timesheets for all direct reports as compared to the default task profiles/labor account codes for accuracy of time worked and adjusted if necessary.
- For direct reports who have reported deviations, reviewed and verified the deviations reported and approved the respective timesheet.

This documented affirmation provides sufficient documentation to indicate that the supervisors have reviewed after the fact interim payroll and payroll-related charges made to federal awards based on budget estimates.

Audit procedures included a selection of 40 payroll-related expenditures incurred during the fiscal year totaling \$191,809. For five of the 40 samples selected, the employee supervisor did not certify their monthly timesheet, and thus did not acknowledge neither the review of the employees' default task profile/account labor code or their timesheets.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** All five of the exceptions noted were directly reporting to the same supervisor. The monthly timesheets selected were during the months of July and August 2024. The supervisor was recently hired in April 2024 and was unaware of the requirement to certify monthly.

**Effect:** Without the supervisor timesheet certification, there is a lack of sufficient documentation to indicate that they have reviewed after-the-fact interim payroll and payroll-related charges made to the federal awards based on budget estimates.

**Repeat Finding:** No

**Recommendation:** DSHS should enhance new hire training policies and procedures to ensure all new hire trainings clearly address labor account codes, monthly time reporting, and task profiles.

**Views of responsible officials:** DSHS has robust timekeeping controls but recognizes this opportunity to enhance training with reinforcement for new supervisors.

**Corrective action plan:** DSHS will reinforce new hire training to ensure all supervisors understand the purpose and procedures addressing labor account codes, monthly time reporting, and task profiles. DSHS will further evaluate related training materials for opportunities to strengthen understanding and compliance overall.

**Implementation dates:** March 1, 2025

**Responsible persons:** Christy Havel Burton, Chief Financial Officer

**2024-002 Cash Management – Cash Management Improvement Act**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Epidemiology and Laboratory Capacity for Infectious Diseases  
ALN: 93.323  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NU50CK000501, 6 NU51CK000353  
August 1, 2019 – July 31, 2024, August 1, 2019 – July 31, 2027, August 1, 2024 – July 31, 2029  
Statistically Valid Sample: No, and not intended to be a statistically valid sample.

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), the Texas Department of State Health Services (DSHS) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 31 CFR Part 205, a Federal assistance program must abide by the rules in Subpart A, interest calculation procedures, if it falls within the funding threshold set forth by the Federal government. The dollar threshold is calculated using the most recent Single Audit data. Programs not subject to these rules are considered under Subpart B. Rather than incurring an interest liability for programs in Subpart B, the funds transferred to the State will be limited to the immediate cash needs of the agency and should be times so as to minimize the period between drawdown and disbursement.

**Condition:** The State determines each major program subject to interest liability calculations every year and communicates the covered programs to each agency. Funding techniques and clearance patterns are set out in the Treasury-State Agreement. Per the Texas Cash Management Improvement Act (CMIA) Handbook (based on the Treasury-State agreement), each state agency that administers a major program has the following responsibilities including but not limited to the following:

- Review flow of funds for affected programs and determine appropriate funding technique.
- Develop sample data and calculate clearance days on federal funds from the time of deposit in the State Treasury until warrants are issued on the funds (Period 1).
- Comply with the Subpart B requirements for programs not covered by Subpart A.

Per the 2024 Texas Treasury-State Agreement, DSHS was required to submit a Period 1 calculation for the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program. Audit procedures included selecting a sample of federal cash draws and verifying that the timing of the federal cash draws was in compliance with the applicable funding techniques specified in the Treasury-State Agreement. Cash draws included in the Period 1 calculation submitted to the Texas Comptroller of Public Accounts’ web application totaled \$89,236,255; however, the final amount of expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) for the program was \$289,534,627. Accordingly, the Period 1 calculation submission was understated by \$200,298,372 and the calculation of the interest obligation owed to or by the federal government was incorrect.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** DSHS made significant adjustments to the SEFA subsequent to the submission of the Period 1 calculation in the Texas Comptroller of Public Accounts’ web application. Once submitted, the web application is locked and DSHS must request for it to be unlocked in order to make revisions. Due to the timing of the adjustments to the SEFA and the conclusion of audit work, DSHS did not have sufficient time to request and submit the revisions.

**Effect:** The calculation of the interest obligation owed to or by the federal government may be misstated if the Period 1 calculation is incorrect.

**Repeat Finding:** No

**Recommendation:** DSHS should enhance reviews of its SEFA to avoid significant adjustments subsequent to the submission of its Period 1 calculation.

**Views of responsible officials:** DSHS acknowledges and agrees with the finding as stated.

**Corrective action plan:** To strengthen SEFA preparation and review, DSHS has designated the recently hired DSHS Financial Reporting Unit Manager and Accounting Section Director to oversee the following corrective action plan actions:

- Formal updates to procedures to better implement policy;
- Completion of hiring key financial reporting positions;
- A refresher training for staff and contractors involved in SEFA preparation and review; and
- Development of an internal quality review process for implementation during the next SEFA.

**Implementation dates:** November 30, 2025

**Responsible persons:** Paige Lovejoy, DSHS Financial Reporting Unit Manager

Health and Human Services Commission

**2024-003 Matching and Reporting**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Aging Cluster  
ALN: 93.044  
93.045  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2101TXOACM, 2101TXOAH, 2101TXOASS  
10/1/2020 – 9/30/2023  
Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 42 USC 3029(b) Matching funds; percentage limitation (1) For each fiscal year, not less than 25 percent of the non-Federal share of the total expenditures under the State plan which is required by section 3024(d) of this title shall be met from funds from State or local public sources. (2) Funds required to meet the non-Federal share required by section 3024(d)(1)(D) of this title, in amounts exceeding 10 percent of the cost of the services specified in such section 3024(d)(1)(D) of this title, shall be met from State sources.

**Condition:** During our testing of the program’s matching requirements, we noted the following:

- HHSC’s required match under 42 USC 3029(b)(1) for the fiscal year 2021 grant, which ended on September 30, 2023, was \$979,430. State administration expenditures totaled \$3,917,721, of which 25%, or 979,430 must be from non-Federal sources. HHSC provided a population of \$1,206,534 of administration expenditures paid from non-Federal sources used to meet the matching requirement. Of this amount, audit procedures included testing 159 expenditures, totaling \$771,585 that were paid from non-Federal sources used to meet the 25% matching requirement. We noted that 134 of the expenditures, totaling \$744,159 were not administrative costs incurred by the State. Rather these were amounts paid to subrecipients. Accordingly, allowable non-federal expenditures were \$462,376, which is less than the required match amount of \$979,430 or 13.6% of the of the cost of state plan administration. HHSC did not meet the matching requirement per 42 USC 3029(b)(1). Additionally, the recipient share of expenditures (line j) and the remaining recipient share to be provided (line k) on the corresponding SF-425 report for 2101TXOASS was incorrectly reported. HHSC reported the recipient share of expenditures of \$7,452,949; however, allowable non-federal expenditures were only \$6,708,790.

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- HHSC calculates its required recipient share of expenditures related to the state and Area Agencies on Aging (AAA's) costs of administration of area plans and reports it on line i of the SF-425 report. For the fiscal year 2021 grant, we noted that while the match amount was met, the required match as reported on the SF-425 was calculated incorrectly as follows:

<b>Funding Source</b>	<b>Required Match per SF-425 (line i)</b>	<b>Actual Required Match</b>	<b>Variance</b>
2101TXOASS	\$ 5,109,283	\$ 5,200,680	\$ 91,397
2101TXOACM	\$ 4,472,372	\$ 4,552,263	\$ 79,891
2101TXOAHF	\$ 4,609,520	\$ 4,637,792	\$ 28,272

- HHSC's required match under 42 USC 3029(b)(2) for the fiscal year 2021 grant, which ended on September 30, 2023, was \$11,355,969. Of this amount, \$3,785,323 was required to be funded from state sources, while the remaining \$7,570,646, would be met by amounts paid by the AAA's. HHSC provided a calculation of \$30,107,759 of expenditures incurred to meet the AAA portion of the requirement. However, CLA was unable to substantiate that amount based on supporting documentation as final expenditures submitted by the AAA's had been revised, however, HHSC did not revise their calculations.

**Questioned costs:** Unknown

**Context:** See "Condition."

**Cause:** Management calculates matching requirements and identifies actual expenditures to meet these requirements. For the exceptions noted for 42 USC 3029(b)(1), management failed to exclude unallowable expenditures when identifying expenditures incurred to meet the matching requirements. For the exception noted for 42 USC 3029(b)(2), management did not revise the matching calculation based on final amounts received from the AAA's.

**Effect:** Failure to meet matching requirements may result in a reduction in federal funding. Furthermore, failure to calculate, review, and approve final matching expenditures may lead to noncompliance with the terms of the grant and questioned costs.

**Repeat Finding:** No.

**Recommendation:** We recommend management enhance existing controls around the review of all expenditures that are used to meet the minimum required matching requirements.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** To ensure correct reporting of Area Agencies on Aging (AAAs) expenditures on the SF425 report, going forward, the Office of Area Aging Agencies (OAAA) will provide updated expenditure data to HHSC Accounting after closeout for reconciliation of the final expenditures. For record keeping, OAAA will also take a snapshot of the supporting data to document the expenditures at the point in time when the data was generated for the SF425. OAAA will provide in-service training for OAAA Budget Analyst and Financial Analysts on the updated process for generating, reviewing, and reconciliation of expenditure data for SF425 reporting.

Federal Reporting has updated the reporting procedures for this award to state that no expenditures with CAPPS Short ID 4000 (sub-recipient) should be included for HHSC's administration state match requirement. Federal Reporting will revise final SF425 reports as necessary if we receive updated information from OAAA after a final report has been submitted.

**Implementation dates:** September 2025

**Responsible persons:** Lori Conner, Manager, OAAA Fiscal and Contract Oversight  
Alan Flynn, Manager, Federal Reporting

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**2024-004 Reporting – Financial Reporting**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Aging Cluster

ALN: 93.044  
93.045  
93.053

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: 2201TXOACM  
10/1/2021 – 9/30/2024

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.328(c), the recipient or subrecipient must submit financial reports as required by the Federal award.

Per 2 CFR 200.302(b)(2), the recipient's and subrecipient's financial management system must provide for the following: accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements in §§ 200.328 and 200.329.

**Condition:** Audit procedures included a sample of six SF-425 reports submitted during the fiscal year. For the March 31, 2024, report for the 2201TXOACM award, audit procedures included comparing the reported amounts to the general ledger. We noted the following variances:

Line	Description	Amount per SF-425 report	General Ledger	Variance
10b	Cash Disbursements	\$ 11,828,677	\$ 13,662,382	\$ (1,833,705)
10e	Federal Share of Expenditures	\$ 11,828,677	\$ 13,662,382	\$ (1,833,705)
10f	Federal Share of Unliquidated Obligations	\$ 11,404,462	\$ 9,570,757	\$ 1,833,705
10i	Total Recipient Share Required	\$ 2,585,223	\$ 2,908,735	\$ (323,512)
10j	Recipient Share of Expenditures	\$ 4,553,950	\$ 4,354,397	\$ 199,553

**Questioned costs:** None.

**Context:** See “Condition.”



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**Cause:** Amounts in the supporting general ledger documentation were accurate. However, the corresponding line items on the SF-425 report were not reported accurately. Management did not revise the March 31, 2024, report as the report is cumulative and the final report for the 2201TXOACM grant will include the corrected amounts.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported on federal reports.

**Repeat Finding:** No.

**Recommendation:** We recommend management reconcile all amounts reported on the SF-425 reports to the general ledger or other supporting documentation to ensure completeness and accuracy prior to submission.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** Federal Reporting will seek direction from the awarding agency if corrections are found to be needed after a report is submitted. If directed to, Federal Reporting will submit a revised report. If directed to wait until the next cumulative report to make the correction, Federal Reporting will save this documentation from the awarding agency.

**Implementation dates:** February 12, 2025 (Implemented)

**Responsible persons:** Alan Flynn, Manager, Federal Reporting

**2024-005      Reporting – FFATA Subawards**

Federal Agency:                      U.S. Department of Health and Human Services

Federal Program Title:              Aging Cluster  
Temporary Assistance for Needy Families (TANF)  
Social Services Block Grant  
Opioid STR  
Block Grants for Community Mental Health Services  
Block Grants for Substance Abuse, Prevention, Treatment and Recovery Services

ALN:                                      93.044, 93.045, 93.053  
93.558  
93.667  
93.788  
93.958  
93.959

Pass-Through Agency:              N/A

Pass-Through Number(s):         N/A

Award Number and Period:         Aging Cluster  
2101TXOACM, 2101TXOAH, 2101TXOANS, 2101TXOASS 2201TXOACM,  
2201TXOAH, 2201TXOANS, 2201TXOASS, 2301TXOACM, 2301TXOAH,  
2301TXOANS, 2301TXOASS, 2401TXOACM, 2401TXOAH, 2401TXOANS,  
2401TXOASS  
October 1, 2020 – September 30, 2023, October 1, 2021 – September 30, 2024,  
October 1, 2022 – September 30, 2024, October 1, 2022 – September 30, 2025  
and October 1, 2023 – September 30, 2025

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### TANF

2301TXTANF, 2301TXTAN3, 2401TXTANF, 2401TXTAN3

October 1, 2022 – September 30, 2023 and October 1, 2023 – September 30, 2024

### Social Services Block Grant

2201TXSOSR, 2301TXSOSR and 2401TXSOSR

October 1, 2021 – September 30, 2023, October 1, 2022 – September 30, 2024 and October 1, 2023 – September 30, 2025

### Opioid STR

6H79TI083288 and 5H79TI085747

September 30, 2020 – September 29, 2023, September 30, 2022 – September 29, 2024

### Block Grants for Community Mental Health Services

6B09SM083999, 1B09SM085994, 6B09SM085994, 1B09SM087322, 1B09SM087345, 6B09SM087345, 1B09SM09610, 1B09SM085385, 6B09SM089380, 1B09SM085913, 1B09SM089984

March 15, 2021 – March 14, 2024, October 1, 2021 – September 30, 2023, October 17, 2022 – October 16, 2024, October 1, 2022 – September 30, 2024, October 1, 2023 – September 30, 2025, September 1, 2021 – September 30, 2025, September 30, 2023 – September 29, 2025, September 30, 2024 – September 29, 2026

### Block Grants for Substance Use Prevention, Treatment and Recovery Services

6B08TI084673, 1B08TI085835, 6B08TI085835, 1B08TI083969, 1B08TI084609, 6B08TI085835, 1B08TI087067, 6B08TI083545

October 1, 2021 – September 30, 2023, October 1, 2022 – September 30, 2024, September 1, 2021 – September 30, 2025, October 1, 2022 – September 30, 2024, October 1, 2023 – September 30, 2025, March 15, 2021 – March 15, 2024

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** The HHSC Federal Funds Office (FFO) is responsible for submitting all required subawards in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). A standard FFATA Reporting template has been created by the FFO that includes all required elements to be submitted. Program departments must complete and submit the template to the FFO for all federal subawards with amounts over \$30,000 by the 15<sup>th</sup> of every month to be included in that month’s submission. Currently, it is the responsibility of the individual program departments to ensure that each obligating action at or over \$30,000 is reported in the FFATA Reporting Template no later than the end of the next month in which the obligation was made.

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Due to system limitations, there is no central tracking of award obligations. Thus, HHSC was unable to provide a population of first-tier subawards of \$30,000 or more that were obligated during the fiscal year and required to be submitted in FSRS. Accordingly, we were unable to select a sample and test for internal controls over compliance or compliance.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** CAPPS-FIN, HHSC's system of record, does not have the capability to track the date of obligation of federal awards.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines.

**Repeat Finding:** 2023-010, 2022-013, 2021-007

**Recommendation:** HHSC should implement functionality into CAPPs-FIN to track when obligations of federal awards are made so that the agency is able to retrieve a list of all subawards by obligation date in order to monitor compliance with the Federal Funding Accountability and Transparency Act.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** HHSC cannot commit to the specific designation of CAPPs-Financials as the improvement solution for FFATA reporting. However, HHSC is currently engaged in long-term planning related to improving FFATA reporting.

HHSC continues to implement a quality review of selected programs to assess FFATA compliance on an annual basis.

**Implementation dates:** September 1, 2025

**Responsible persons:** Racheal Kane, Director, Federal Funds

### **2024-006 Subrecipient Monitoring**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Temporary Assistance for Needy Families (TANF)  
Social Services Block Grant (SSBG)

ALN: 93.558  
93.667

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: TANF  
2301TXTANF, 2301TXTAN3, 2401TXTANF, 2401TXTAN3  
October 1, 2022 – September 30, 2023 and October 1, 2023 – September 30,  
2024

SSBG  
2401TXSOSR  
October 1, 2023 – September 30, 2025

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Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR section 200.332(a), all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information at the time of the subaward and if any of these data elements change, include the changes in the subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes the subrecipient’s unique entity identifier (UEI).

**Condition:** Audit procedures included a review of subaward agreements for required information. We noted the following instances of noncompliance:

Temporary Assistance for Needy Families – The UEI was not included in eight of the eight agreements selected for testing. The start and end dates for the agreements were September 1, 2020 – August 31, 2024.

Social Services Block Grant –The UEI was not included in one of the 19 agreements selected for testing. The start and end dates for the agreement was January 1, 2021 – August 31, 2024.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The current contract review process to ensure all required elements are included per 2 CFR 200 §200.332 prior to execution is not at the correct precision level.

**Effect:** Providing incomplete information to subrecipients may result in inaccurate reporting by the subrecipients and ultimately by HHSC.

**Repeat Finding:** 2023-011

**Recommendation:** We recommend management enhance existing controls around the review of all subaward agreements to ensure that all pass-through agreements include each of the required elements by 2 CFR §200.332.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:**

TANF: The Early Childhood Intervention program will amend all out of compliance contracts to reflect the correct UEI information prior to end of fiscal year 2025. For each new contract moving forward, Program will update its internal contract development checklist to add an item to confirm the UEI is included and correct.

SSBG: New contract development procedures will include updated templates that include the most current federal award requirements, including the documentation of UEI.

**Implementation dates:** TANF: May 30, 2025  
SSBG: September 1, 2025

**Responsible persons:** TANF: Janene Roch, Manager of Contracts and Finance, Early Childhood Intervention  
SSBG: Amy Pedersen, Director of Contracts, Fiscal and Data Management

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**2024-007      Period of Performance**

Federal Agency:                      U.S. Department of Health and Human Services

Federal Program Title:              Social Services Block Grant  
Block Grants for Community Mental Health Services

ALN:                                      93.667  
   93.958

Pass-Through Agency:              N/A

Pass-Through Number(s):          N/A

Award Number and Period:        Social Services Block Grant  
2401TXSOSR  
October 1, 2023 – September 30, 2025

Block Grants for Community Mental Health Services  
1B09SM085994, 6B09SM085994  
October 1, 2021 – September 30, 2023

Statistically Valid Sample:        No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.403(h) cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

**Condition:** For awards with period of performance beginning dates during the fiscal year, audit procedures included testing transactions posted to the general ledger during the first month of the award. For awards with period of performance end dates during the fiscal year, audit procedures included testing transactions posted to the general ledger during the last month and after the period of performance end date. We noted the following instances of noncompliance:

Social Services Block Grant (SSBG) – Audit procedures included testing 40 sampled transactions from projects with period of performance beginning dates during the fiscal year totaling \$5,034. Two of the expenditures, totaling \$486, were related to costs incurred prior to the period of performance begin date. The Project Period Start Date per the grant award was October 1, 2023, however costs were incurred on September 6, 2023 and September 11, 2023.

Block Grants for Community Mental Health Services (MHBG) – Audit procedures included testing 40 sampled transactions, totaling \$1,695,512, from projects with period of performance end dates during the fiscal year for which the obligation had not been paid as of the end of the period of performance. Twelve of the expenditures, totaling \$312,929, were not paid within 120 days of the period of performance end date, which is the allowed time period to liquidate obligations. The required liquidation date was December 29, 2023; however, these obligations were paid between January 2, 2024 and April 11, 2024.

**Questioned costs:** Social Services Block Grant: \$486  
Block Grants for Community Mental Health Services: \$312,929

**Context:** See "Condition."

**Cause:** The two exceptions for SSBG were related to travel costs where the employee's supervisor approved the transaction, which was coded to the incorrect grant. For the exceptions noted in the liquidation period testing for MHBG, the late payments are due to the HHSC's reconciliation and closeout process not being performed in a timely manner.

**Effect:** Ineffective internal controls may result in questioned costs and noncompliance with the terms of the grant. In addition, costs paid with non-federal sources remain in the population which is being included on the schedule of federal expenditures (SEFA) for the current fiscal year.

**Repeat Finding:** 2023-016

**Recommendation:** HHSC should provide additional training over its review process to ensure that reviewers are verifying that transactions are posted to the proper grant. Additionally, HHSC should verify that all obligations incurred are liquidated during the closeout process and adjustments are not made subsequent to closeout.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:**

Social Services Block Grant (SSBG)

Actions Taken:

HHSC Fund Management worked with Chief Financial Officer (CFO) Operations Support to develop a query to identify journal transactions that post in the CAPPs Financials General Ledger module prior to the start date of the project. This query has been run monthly since May 2024, and it was fully implemented as of August 31, 2024.

Planned:

Additional training on the review process for Accounting and Budget staff, and revisions to the process to emphasize meeting deadlines while new federal grants and old federal grant close out transactions occur.

An expenditure transfer voucher (ETV) to correct reconciliation issue will be completed by CFO Budget staff.

Block Grants for Community Mental Health Services (MHBG)

Actions Taken:

HHSC Fund Management will run the monthly query and take corrective action on any resulting journals prior to the close of the fiscal year. In addition, HHSC Fund Management/Cash Management does not draw federal funds past the liquidation date. These dates are denoted in their draw ledgers. Cash Management also sends a semi-monthly email during the fiscal year and a weekly email from mid-June through the end of July to HHSC Budget identifying transactions by fund source that should be cleared from the draw down report prior to the close of the fiscal year.

HHSC Cash Management will continue to send the draw down clean up report and start the weekly emails the first week of June. HHSC Budget will complete any ETVs resulting from the draw down clean up report to HHSC Fund Management General Ledger for processing by July 15 to ensure the draw down accurately reflects federal expenditures for the SEFA population.

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Planned:

Budget Management will revise the coordination process with Behavioral Health Services program financial staff administering MHBG to prioritize addressing encumbered balances on expiring block grant years at the beginning of the liquidation period and set deadlines for Program input on required financial adjustments to ensure sufficient time for processing.

ETV to correct reconciliation issue will be completed.

**Implementation dates:** February 28, 2025

**Responsible persons:** SSBG: Heather Nevill, Fund Management Director, Fund Accounting  
Raymond Jasik, Budget Director, CFO Budget  
Heather Anderson, Budget Manager, CFO Budget

MHBG: Marcie Ochoa-Gamez, Budget Manager, Budget Management

**2024-008      Reporting**

Federal Agency:                      U.S. Department of Health and Human Services

Federal Program Title:              Social Services Block Grant

ALN:                                      93.667

Pass-Through Agency:              N/A

Pass-Through Number(s):         N/A

Award Number and Period:         2201TXSOSR  
October 1, 2021 – September 30, 2023

Statistically Valid Sample:         No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The 42 USC 1397e requires states and territories to submit to the federal administering agency, the Office of Community Services, an annual Post Expenditure Report no later than six months following the close of the fiscal year. The report includes certain critical key line information including:

- *TANF Funds Transferred into SSBG* –Amount reported on this line item should be consistent with the TANF federal financial report (ACF-196R).

The Federal Funds Office (FFO) is responsible for the completeness, accuracy, and timely submission of the Post Expenditure Report. Federal Reporting Fiscal Management personnel are responsible for proper reporting and submission of the ACF-196R.

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**Condition:** During testing of key line items for the FY2023 Annual Post Expenditure Report submitted in March 2024, we noted that *TANF Funds Transferred into SSBG*, as reported on the ACF-196R report was \$45,104,976, however, the amount reported on the FY2023 Post Expenditure Report was \$40,351,905, resulting in a variance of \$4,753,071.

**Questioned costs:** None

**Context:** See "Condition."

**Cause:** FFO did not properly coordinate efforts with the Federal Reporting personnel to ensure the amounts noted on the ACF-196R were consistent with the amount on the Post Expenditure Report.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported on federal reports.

**Repeat Finding:** 2023-013

**Recommendation:** We recommend the FFO coordinate with the appropriate Federal Reporting Team personnel regarding amounts noted for the TANF Funds Transferred into SSBG to ensure the amount in the Post Expenditure Report matches with the amount in the ACF-196R.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** HHSC has already implemented a final review by all agencies who receive SSBG funding and all HHSC staff. In the future, the federal funds office will coordinate efforts with the Federal Reporting personnel to ensure the amounts noted on the ACF-196 report are consistent with the amount on the Post Expenditure Report.

**Implementation dates:** March 30, 2025

**Responsible persons:** Racheal Kane, Director, Federal Funds

**2024-009      Activities Allowed or Unallowed, Allowable Costs/Cost Principles**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Block Grants for Community Mental Health Services
ALN:	93.958
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	B09SM087345 October 1, 2022 – September 30, 2024
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance



**HEALTH AND HUMAN SERVICES COMMISSION**

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**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** Audit procedures included a sample of 40 general disbursements, totaling \$440,324, incurred during the fiscal year. For one general disbursement selected, totaling \$7,185, there was no evidence of review and approval of the disbursement prior to payment. Total general disbursements, which excludes salaries and benefits and indirect costs, incurred for the program during the fiscal year was \$796,639.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Management did not retain evidence of the approval for this transaction.

**Effect:** Failure to review expenditure transactions pertinent to a federal award and maintain adequate documentation evidencing review may result in noncompliance with grant terms and conditions as well as payment of unallowed costs.

**Repeat Finding:** No

**Recommendation:** HHSC should enforce policies and procedures to ensure all disbursements are reviewed and approved prior to payment.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** The Commission’s current Accounts Payable Policy and Procedures Handbook documents voucher processing requirements including “approval to pay” documentation. The Accounts Payable (AP) management of the CFO Central Accounting division conducts a monthly “AP Talk” to update staff on changes to policy and procedures and provide refresher trainings, as needed. The program approval requirements for voucher payments and associated documentation will be reviewed in the February “AP Talk” for CFO Central Accounting and submitted to the HHSC peripheral accounting departments by the end of February.

**Implementation dates:** February 28, 2025

**Responsible persons:** David Schneider, Deputy Director, Expenditure Management

**2024-010      **Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, Special Tests and Provisions – Provider Eligibility – Information Technology – Vendor Management****

Federal Agency:                      U.S. Department of Health and Human Services

Federal Program Title:              Medicaid Cluster

ALN:                                        93.775, 93.777, 93.778

Pass-Through Agency:                N/A

Pass-Through Number(s):            N/A

## HEALTH AND HUMAN SERVICES COMMISSION

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Award Number and Period: 2305TXIMPL, 2305TX5MAP, 2405TXIMPL, 2405TX5000, 2405TX5MAP, October 1, 2022 – September 30, 2023, July 1, 2023 – September 30, 2023, October 1, 2023 – September 30, 2024, October 1, 2023 – June 30, 2024

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** HHSC contracted with Conduent State Healthcare, LLC (Conduent Pharmacy) to administer the Vendor Drug Program for the Medicaid Cluster through March 2024. Conduent Pharmacy performs services related to processing pharmacy claims and managing the rebate administration function for the HHSC Vendor Drug Program. HHSC utilizes the Conduent Drug Rebate Administration Management (DRAMS) application to validate and bill drug manufacturers for rebates and the Open Systems Plus (OS+) application to construct drug coverage rules related to payment for pharmacy services.

A Service Organization Controls 1 (SOC 1) Type 2 report validates the suitability of design and operating effectiveness of the controls to meet the designed control objectives of internal controls over financial reporting. This report is critical to ensure that the service organization has the required controls infrastructure in place to process HHSC’s data. Testing of controls infrastructure includes, but is not limited to, physical security, logical controls, and change management.

We noted that the SOC 1 Type 2 report for the third-party administrator for DRAMS and OS+ was not completed for the seven month period during which the applications were being utilized. As such, HHSC was unable to evaluate whether reasonable controls were in place over this third-party service to determine if they are secure, accurate and available, and support processing integrity during the period in which the applications were being used.

**Questioned costs:** None

**Context:** See “Condition.”

**Cause:** DRAMS and OS+ were used to manage the Vendor Drug Program through March 2024, after which HHSC moved to a different third-party administrator. Despite HHSC’s request, Conduent did not engage an auditor to complete the SOC 1 Type 2 report for the period September 1, 2023 – March 30, 2024.

**Effect:** Failure to obtain and review findings and complementary user entity controls within a third-party vendor’s SOC 1 Type 2 report may result in inappropriate reliance on the third-party vendor’s internal controls, which could result in noncompliance.

**Repeat finding:** No

**Recommendation:** HHSC should strengthen its vendor management policies to ensure SOC 1 Type 2 reports are completed and received in a timeframe that allows management to determine if the third-party services are secure, accurate and available, and support processing integrity for the fiscal year. This may be accomplished by including clauses into vendor contracts to require SOC 1 Type 2 reports or allow HHSC rights to audit if alternative procedures are necessary.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** HHSC has enacted changes to policies and timelines to ensure SOC 1 Type 2 reports are completed in a timely manner each year. HHSC will evaluate language in new and/or amending contracts to ensure contractual language supports these efforts.

**Implementation date:** September 30, 2025

**Responsible persons:** Michael Blood, Deputy Associate Commissioner, Contract Administration and Provider Monitoring

**2024-011 Eligibility**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Medicaid Cluster

ALN: 93.775, 93.777, 93.778

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: 2305TXIMPL, 2305TX5MAP; 2405TXIMPL, 2405TX5000, 2405TX5MAP  
October 1, 2022 – September 30, 2023, July 1, 2023 – September 30, 2023,  
October 1, 2023 – September 30, 2024, October 1, 2023 – June 30, 2024

Statistically Valid Sample: No, and not intended to be a statistically valid sample.

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 42 CFR 435.912(c)(3), the determination of eligibility for any applicant may not exceed (except in unusual circumstances such as an administrative or other emergency beyond the agency’s control):

- Ninety days for applicants who apply for Medicaid on the basis of disability; and
- Forty-five days for all other applicants.

**Condition:** Audit procedures included a review of 60 applications for Medicaid associated with current benefit recipients. Of the 60 applications, we identified three non-disability applications for which the eligibility determination was not made within 45 days. Eligibility determinations were made 62, 93, and 124 days from the date of the respective application.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The exceptions noted were due to the statewide timeliness issues. All three tasks were received into the system but were not claimed or worked until after the 45 days. Once the tasks were claimed, however, the Qualified Medicare Beneficiary (QMB) benefits were certified the same day. There were no case actions in between that caused a delay in processing.

**Effect:** Failure to process applications in a timely manner may lead to recipients not receiving benefits timely and noncompliance with grant award terms and conditions.

**Repeat Finding:** No

**Recommendation:** HHSC should enhance existing application processing procedures to ensure all applications are reviewed and an eligibility determination is made within the required timelines.

**Views of responsible officials:** HHSC concurs with this recommendation.

**Corrective action plan:** Since fiscal year 2022, Access and Eligibility Services (AES) has focused on hiring initiatives, strategic workload strategies, system improvements, and training to improve workload capacity to enable AES to reallocate workforce resources to applications waiting the longest to be processed. In addition, AES has reviewed regular monitoring and reporting mechanisms to track application processing times and identify any delays.

HHSC conducted a comprehensive review of application processing workflows to identify strategies to increase capacity and/or reduce workload. The review identified more than 40 strategies to improve end-user function, eliminating unnecessary actions and interactions, improving client experience, and promoting timely workflow.

As of January 31, 2025, procedural improvements implemented have resulted in most Medicaid applications being processed within three days of receipt, allowing for a greater amount of the full processing timeframe (45 days) being available to establish proper eligibility.

AES began implementing identified strategies in September 2024 and ongoing efforts will continue to focus on workforce and workload balance to meet the needs of timeliness of applicable programs. AES will continue to evaluate effectiveness of procedures through feedback loops, ensuring changes made result in sustained improvements and compliance with all relevant regulations.

**Implementation dates:** December 31, 2028

**Responsible persons:** Molly Regan, Deputy Executive Commissioner, AES  
Rachel Patton, Associate Commissioner, AES Operations

**2024-012 Special Tests and Provisions – ADP Risk Analysis and System Security Review – Information Technology – Lack of Risk Assessments**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Medicaid Cluster

ALN Number: 93.775, 93.777, 93.778

Pass-Through Agency: N/A  
Pass-Through Number(s): N/A

Award Number and Period: 2305TXIMPL, 2305TX5MAP, 2305TX5ADM, 2405TXIMPL, 2405TX5000, 2405TX5ADM, 2405TX5MAP  
October 1, 2022 – September 30, 2023, July 1, 2023 – September 30, 2023, October 1, 2023 – September 30, 2024, October 1, 2023 – June 30, 2024

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

State agencies must establish and maintain a program for conducting periodic risk analyses to ensure that appropriate, cost-effective safeguards are incorporated into new and existing systems. State agencies must perform risk analyses whenever significant system changes occur. State agencies shall review the ADP system security installations involved in the administration of Health and Human Services (HHS) programs on a biennial basis. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures and personnel practices. The State agency shall maintain reports on its biennial ADP system security reviews, together with pertinent supporting documentation, for HHS on-site reviews (45 CFR section 95.621).

**Condition:** HHSC has a total of 62 in-house and third-party systems that are used in the administration of Medicaid which are required to be reviewed each biennial period. During the fiscal year 2022-2023 biennial, only five risk assessments were executed based on internal methodology or third-party assessments. Noncompliance is due to HHSC not performing risk assessments over the remaining 57 systems during the two-year period. During fiscal year 2024, no further assessments were performed and the scheduled corrective action implementation date was extended to August 31, 2025.

**Questioned costs:** None

**Context:** See “Condition.”

**Cause:** HHSC is not adhering to its current policies and procedures regarding completion of the biennial ADP system security reviews.

**Effect:** Failure to perform risk analyses increases the risk that safeguards will not be in place over physical and data security.

**Repeat finding:** 2023-017

**Recommendation:** HHSC should ensure all systems are reviewed in a two-year period. HHSC should also implement oversight controls to ensure progress toward the plan is executed during the two-year period, including resolution of remediation items.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** For awareness, effective February 1, 2025, Anil Koindala was hired as the Health and Human Services (HHS) Chief Information Security Officer (CISO).

At HHSC, the Deputy Executive Commissioner for each HHS organizational area is responsible for assigning an information owner (IO) for each of their area’s HHS information systems which also includes performing Risk Assessments for the systems they are responsible for.

To ensure Risk Assessment compliance is met, the CISO will send out quarterly reminders to the IO for the completion of risk assessments. The reminders have started to be sent on July 31, 2024. While the risk assessment will be completed by the IO, the CISO will assist any non-compliant area with training that will be provided by their Information Security Portfolio Manager (ISPM). Additionally, the CISO office ensures that a risk assessment and System Security Plan (SSP) are in place before granting an Authority to Operate (ATO).

The CISO is currently developing policies and procedures to establish and publish a process for the successful completion of Risk Assessments, including roles and responsibilities, processes, and procedures to ensure timely completion and ongoing compliance.

**Implementation date:** August 31, 2025

**Responsible persons:** Anil Koindala, Chief Information Security Officer, Information Technology  
Jeremy Sadler, Director, Information Security Risk  
Cristina Denz, Manager, Policy and Compliance

**2024-013 Special Tests and Provisions – Provider Eligibility**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Medicaid Cluster

ALN: 93.775, 93.777, 93.778

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: Medicaid Cluster  
2305TXIMPL, 2305TX5MAP, 2305TX5ADM, 2405TXIMPL, 2405TX5000,  
2405TX5MAP, 2405TX5ADM  
October 1, 2022 – September 30, 2023, July 1, 2023 – September 30, 2023,  
October 1, 2023 – September 30, 2024, October 1, 2023 – June 30, 2024

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

42 CFR § 455.414 states that HHSC must revalidate the enrollment of all providers regardless of provider type at least every five years.

**Condition:** Various departments within and contractors of HHSC are responsible for ensuring medical providers are properly licensed, screened, and enrolled in the Medicaid Program including Contract Administration and Provider Monitoring (CAPM), Access and Eligibility Services (AES), Procurement and Contracting Services, and the Texas Medicaid and Healthcare Partnership.

Audit procedures included a review of 55 Managed Care Organization (MCO) and five Long-Term Care (LTC) providers. For two of the five LTC providers, revalidation of enrollment was not completed within the last five years. The most recent validation of enrollment for the two LTC providers was completed on September 16, 2018, and January 21, 2019.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Current internal controls are not at the correct precision level to ensure all providers are revalidated within the last five years.

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**Effect:** Failure to revalidate provider enrollments timely may result in otherwise ineligible providers receiving Medicaid funds.

**Repeat Finding:** 2023-018, 2022-014, 2021-008

**Recommendation:** HHSC should enhance existing controls to ensure all providers are re-enrolled at least once every five years.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** In December 2021, the Texas Health and Human Services Commission (HHSC) implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information).

Medicaid provider enrollment, revalidation, and re-enrollment documentation, including risk-based screenings, are tracked in PEMS. Additionally, the relevant federal databases are checked at least monthly for all providers currently enrolled in Medicaid.

HHSC continues efforts to enroll Medicaid providers, including LTC providers, through the PEMS. HHSC continued to operate under the public health emergency (PHE) waiver through May 11, 2023. As a result of the PHE end date and provider revalidation requirements, the projected end date for required revalidation of Medicaid providers is January 11, 2027.

Of the Medicaid providers requested during the fiscal year 2024 Statewide Single Audit, the listed exceptions only apply to two LTC providers. The PEMS automated disenrollment process for providers who did not complete their revalidation was disabled during the PHE and had not yet been re-enabled at the time these providers were due for revalidation. Manual disenrollment batches occurred through July 2024 with approved disenrollment exclusions based on a providers in-flight application, receipt of paid claims, and missing revalidation reminder notifications.

The PEMS automatic disenrollment process was re-enabled in August 2024.

**Implementation dates:** December 2021, PEMS implementation (Implemented)  
January 2027, provider enrollment and revalidation completed

**Responsible persons:** Jordan Nichols, Deputy Associate Commissioner, Medicaid and CHIP Services Operations Management

### **2024-014 Special Tests and Provisions – Provider Health and Safety Standards**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Medicaid Cluster
ALN:	93.775, 93.777, 93.778
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2305TXIMPL, 2305TX5MAP, 2305TX5ADM, 2405TXIMPL, 2405TX5000, 2405TX5MAP, 2405TX5ADM October 1, 2022 – September 30, 2023, July 1, 2023 – September 30, 2023, October 1, 2023 – September 30, 2024, October 1, 2023 – June 30, 2024

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Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 42 CFR Part 442, providers must meet the prescribed health and safety standards for hospital, nursing facilities, and ICF/IID. The standards may be modified in the state plan.

**Condition:** HHSC outsources the verification of health and safety standards for out-of-state providers (OoS) to the Texas Medicaid Healthcare Partnership (TMHP). TMHP has a process in place to check if a OoS provider has not been disbarred or has not voluntarily withdrawn from the Medicare/Medicaid programs and as such, is still meeting the required health and safety standards.

An automated monthly check is used to determine if there were any revocation or voluntarily withdrawals from the Medicaid program. The process uses TMHP's Master Provider File and the Adverse Action File. The Master Provider File is a listing of all in-state and out of state providers that TMHP is responsible for monitoring that are active in Texas programs. The Adverse Action File is a downloaded report from the CMS database that displays providers that have adverse actions against them that could potentially lead to disenrollment within programs. The automated program compares these two files, and outputs a file titled Post Enrollment DEX Report, which displays any provider matches from the two input reports. This is a monthly report that is uploaded to a shared location with HHSC Office of Inspector General (OIG). OIG then conducts manual reviews of these matches and determines if there is any action necessary to take against a provider, such as disenrollment.

Audit procedures included a review of five monthly DEX reports. For one of the months selected, there was no evidence of OIG's review of the DEX report.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** OIG experienced staffing challenges due to retirements during the fiscal year. The review of the report was missed as responsibilities of retired employees were still in transition.

**Effect:** Failure to perform a timely review of the monthly DEX reports could lead to payment of federal funds to ineligible OoS providers.

**Repeat Finding:** No

**Recommendation:** HHSC's OIG should enhance current policies and procedures around the review of the monthly DEX reports to ensure the reviews are performed timely each month, including when there is turnover of key personnel.

**Views of responsible officials:** HHSC's OIG concurs with the finding.

**Corrective action plan:** HHSC's OIG has taken action to ensure timely reviews of the Centers for Medicare/Medicaid Services (CMS) Data Exchange Portal (DEX) reports. HHSC's OIG has multiple employees that have access to the systems necessary to retrieve the reports and has trained those employees on the review process.



**Implementation dates:** July 10, 2024 (Implemented)

**Responsible persons:** Robin Bernard, Director, Financial Analysis and Case Management

**2024-015 Special Tests and Provisions – Medical Loss Ratio (MLR)**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Medicaid Cluster

ALN: 93.775, 93.777, 93.778

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: 2305TXIMPL, 2305TX5MAP, 2305TX5ADM, 2405TXIMPL, 2405TX5000, 2405TX5ADM, 2405TX5MAP  
October 1, 2022 – September 30, 2023, July 1, 2023 – September 30, 2023, October 1, 2023 – September 30, 2024, October 1, 2023 – June 30, 2024

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), Health and Human Services Commission (HHSC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 42 CFR section 438.8(k) - The State, through its contracts, must require each Managed Care Organization (MCO), Prepaid Inpatient Health Plan (PIHP), or Prepaid Ambulatory Health Plan (PAHP) to submit a report to the State that includes at least the following information for each Medical Loss Ratio (MLR) reporting year:

- (i) Total incurred claims.
- (ii) Expenditures on quality improving activities.
- (iii) Fraud prevention activities as defined in paragraph (e)(4) of this section.
- (iv) Non-claims costs.
- (v) Premium revenue.
- (vi) Taxes, licensing and regulatory fees.
- (vii) Methodology(ies) for allocation of expenditures.
- (viii) Any credibility adjustment applied.
- (ix) The calculated MLR.
- (x) Any remittance owed to the State, if applicable.
- (xi) A comparison of the information reported in this paragraph with the audited financial report required under § 438.3(m).
- (xii) A description of the aggregation method used under paragraph (i) of this section.
- (xiii) The number of member months.

**Condition:** The Financial Reporting and Audit Coordination (FRAC) group at HHSC reviews MLR reports received from MCOs to verify the reports contain the required data elements.

Audit procedures included a review of six MLR reports from MCOs submitted to the FRAC during the fiscal year. One of six reports did not contain two of the thirteen required elements as follows:

- Methodology(ies) for allocation of expenditures
- A comparison of the information reported in this paragraph with the audited financial report required under § 438.3(m).

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Current internal controls are not at the correct precision level to ensure all required data elements are included in the MLR reports.

**Effect:** Failure to obtain required information from MCOs pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** The FRAC should enhance existing controls around the review of MLR report submissions to ensure they are complete and accurate.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** Based on the recommendation above, HHSC Medicaid & CHIP Services (MCS) Financial Reporting and Audit Coordination (FRAC) has incorporated the suggested enhanced controls around the review of MLR report submissions to ensure they are complete and accurate.

In order to enhance existing controls, MCS FRAC has included a section for MLR reviewers to ensure Methodology(ies) for allocation of expenditures tab questions are complete. Likewise, specific instructions have been added to the review document to ensure the recommendations are met.

These enhanced controls will be included in Fiscal Year (FY) 2025 and ongoing review of MLR report submissions.

**Implementation dates:** November 2025

**Responsible persons:** Jason Mendl, Deputy Associate Commissioner, FRAC

Texas Department of Housing and Community Affairs

**2024-016 Subrecipient Monitoring**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Home Investment Partnerships Program  
ALN: 14.239  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: M18-SG480100, M19-SP480100, M20-SG480100  
September 12, 2018 – September 1, 2026, and July 12, 2019 – September 1, 2027, August 13, 2020 – September 1, 2028  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), the Texas Department of Housing and Community Affairs (TDHCA) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR sections 200.332 (c), TDHCA must evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward to determine the appropriate subrecipient monitoring described in paragraph (f) of this section. When evaluating a subrecipient's risk, TDHCA should consider the following:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits. This includes considering whether or not the subrecipient receives a Single Audit in accordance with subpart F and the extent to which the same or similar subawards have been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of any Federal agency monitoring (for example, if the subrecipient also receives Federal awards directly from the Federal agency).

**Condition:** TDHCA maintains a Master Compliance Subrecipient Monitoring (CMSM) Planning Summary (MPS) to track all active subrecipient contracts that have expenditures in the planning phase to evaluate each subrecipient's fraud risk and risk of noncompliance with the subaward to determine the appropriate subrecipient monitoring to be performed. During our testing, we noted three subrecipient contracts with expenditures during the fiscal year were not included on the MPS for evaluation of fraud risk and risk of noncompliance. Accordingly, no determination was made for the appropriate subrecipient monitoring to be performed for these subrecipients.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The preparation of the MPS is a manual process wherein a senior analyst identifies the active contracts that have expenditures in the planning phase. The subrecipients were inadvertently omitted due to oversight.

**Effect:** Failure to complete proper monitoring over subrecipients may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** We recommend TDHCA establish internal controls that require a review to be completed over the completeness and accuracy of the MPS by an individual other than the preparer.

**Views of responsible officials:** Compliance Subrecipient Monitoring (CMSM) has historically utilized the Department's Housing Contract system to populate its risk population. "Active" contracts with expenditures are selected for risk consideration while "Expired", "Closed" or unexpended contracts are excluded to promote internal efficiency in the monitoring process. During interviews with the auditor and the Department's HOME staff, it was identified that there are circumstances where "Expired" or "Closed" contracts may demonstrate expenditure activity and inadvertently exclude contracts that could be included for risk consideration. Of note, this system generated discrepancy has not contributed to a material variance in contracts considered for risk assessment.

**Corrective action plan:** During discussions with HOME staff, it was determined that the IDIS system, used by the Single-Family Program division for HUD reporting, generates contract activity reports that should alleviate the discrepancy noted during this review. CMSM has requested read-only access to IDIS in order to generate a risk population.

**Implementation dates:** The Department is pending review and approval of IDIS access for appropriate staff. Upon receiving IDIS access CMSM staff will coordinate with HOME staff for training. CMSM anticipates using IDIS in either the third or fourth quarter of the Department's current fiscal year depending on HUD's response.

**Responsible persons:** Earnest Hunt, Director of Compliance Subrecipient Monitoring, Robert Moore, Manager of Compliance Subrecipient Monitoring and Ben Rose, Monitor.

**2024-017 Special Tests and Provisions – Housing Quality Standards**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Home Investment Partnerships Program  
ALN: 14.239  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: M16-SG480100, M18-SG480100, M19-SG480100, M20-SG480100, M21SG480100, M21-SP480100  
August 3, 2016 – September 1, 2024, September 12, 2018 – September 1, 2026, July 17, 2019 -September 1, 2027, August 13, 2020 – September 1, 2028, July 30, 2021 – September 1, 2029, September 20, 2021 – September 30, 2030  
Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), the Texas Department of Housing and Community Affairs (TDHCA) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per CFR 92.504(d)(1)(ii)- Ongoing periodic inspections of HOME-assisted rental housing. During the period of affordability, the participating jurisdiction must perform on-site inspections of HOME-assisted rental housing to determine compliance with the property standards of § 92.251 and to verify the information submitted by the owners in accordance with the requirements of § 92.252. The inspections must be in accordance with the inspection procedures that the participating jurisdiction establishes to meet the inspection requirements of § 92.251.

Per CFR 92.504(d)(1)(ii)(A)- The on-site inspections must occur within 12 months after project completion and at least once every 3 years thereafter during the period of affordability.

**Condition:** Audit procedures included testing seven multifamily and 38 single family home properties to verify whether on-site inspections of the HOME-assisted rental property had been completed at least once every 3 years during the period of affordability. During our testing, we noted that one of the seven multifamily property's last inspection was completed on March 6, 2020.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The on-site inspection was not completed due to management oversight.

**Effect:** Failure to complete proper inspections over HOME assisted properties may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** We recommend that TDHCA strengthen its internal controls to ensure that all properties are inspected at least once during every three years of the period of affordability.

**Views of responsible officials:** Compliance Monitoring Section (CMS) has historically utilized reports from the Compliance Monitoring Tracking System (CMTS) to generate a list of properties to inspect. The list of properties to inspect are then broken up into trips using Excel and assigned to physical inspection staff. During the review, the auditor identified a HOME-rental property that was not inspected within the required three (3) year period. The CMTS system correctly identified the property for timely inspection; the oversight was an internal error in the planning process.

**Corrective action plan:** CMS is in the process of training the Manager of Physical Inspection to review and assign properties for timely inspections to ensure multiple staff members have oversight of the process. In addition, CMS is utilizing a new process using Excel to ensure all HOME-rental properties are inspected within required federal timeframes and this process is completed by two staff members independently.

**Implementation dates:** On February 6, 2025, the new process of reconciling travel using Excel tools by independent staff was implemented to ensure no HOME-rental properties are inspected late.

**Responsible persons:** Wendy Quackenbush, Director of Multifamily Compliance, Manual Pena, Manager of Physical Inspections and Carolyn Metzger, Team Leader.

Texas Department of Transportation

**2024-018 Activities Allowed or Unallowed, Allowable Costs/Cost Principles**

Federal Agency: U.S. Department of Transportation  
Federal Program Title: Airport Improvement Program  
ALN: 20.106  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 3-48-SBGP-148-2022  
September 14, 2022 – September 13, 2026  
Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), Texas Department of Transportation (TxDOT) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.403, except where otherwise authorized by statute, costs must meet the following criteria to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the recipient or subrecipient.
- (d) Be accorded consistent treatment.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian Tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing requirements of any other federally – financed program in either the current or a prior period.
- (g) Be adequately documented.

**Condition:** Audit procedures included a sample of 40 expenditures, totaling \$9,426,808, to test allowability with grant awards. We noted that for one of the 40 samples, TxDOT overpaid an invoice to a vendor by \$70,000. Upon detection by the vendor, TxDOT corrected the overpayment by reducing a subsequent payment to the vendor by the \$70,000.

**Questioned costs:** None

**Context:** See “Condition.”

**Cause:** The amount requested to be reimbursed was manually entered incorrectly in eGrants. TxDOT did not detect the discrepancy during the review and approval process prior to the payment.

**Effect:** Failure to thoroughly review invoices prior to payment may lead to overpayment or underpayment of funds to vendors and potential questioned costs.

**Repeat Finding:** No

**Recommendation:** We recommend that TxDOT provide additional training to individuals performing reviews of expenditures. We also recommend TxDOT establish internal controls to monitor that reviews of expenditures are being completed to the level of detail required by internal policies and procedures.

**Views of responsible officials:** TxDOT AVN agrees with the finding.

**Corrective action plan:** The current application lacks a notification feature for discrepancies between the requested and approved payment amounts. A software enhancement is expected to be implemented by April 30th, 2025, that will display a warning message if the requested and approved amounts do not match, prompting an additional review. During the developer review, the Grant Manager Lead will maintain a spreadsheet highlighting mismatched data, stored in the AVN Grant drive for reference. TxDOT AVN Grant Managers will be trained on this process, with updated instructions. Once the software is updated, further training and procedure updates will follow.

**Implementation dates:** June 1, 2025

**Responsible persons:** Michelle Burcham, Grants & Admin Section Director, Allison Martin, Grant Manager Lead, Cassandra Moore, Grant Managers

**2024-019      Reporting – Financial Reporting**

Federal Agency:                    U.S. Department of Transportation  
Federal Program Title:            Airport Improvement program  
ALN:                                    20.106  
Pass-Through Agency:            N/A  
Pass-Through Number(s):        N/A  
  
Award Number and Period:        3-48-SBGP-147-2022  
    September 14, 2022 – September 13, 2026  
  
Statistically Valid Sample:        No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), Texas Department of Transportation (TxDOT): Establish and maintain effective internal control over the Federal award that provides reasonable assurance that TxDOT is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.328(c), the recipient or subrecipient must submit financial reports as required by the Federal award.

**TEXAS DEPARTMENT OF TRANSPORTATION**

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Per 2 CFR 200.302(b)(2), the recipient's and subrecipient's financial management system must provide for the following: accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements in §§ 200.328 and 200.329.

**Condition:** Audit procedures included a sample of five SF-425, *Federal Financial Reports* submitted during the fiscal year. For the SF-425 report for the 3-48-SBGP-147-2022 grant award submitted on March 6, 2024, we noted TXDOT did not report the recipient share of expenditures required. The recipient share of expenditures was incurred for the project; however, they were inadvertently omitted from the report.

**Questioned costs:** None

**Context:** See "Condition."

**Cause:** TXDOT prepares financial reports based on expenditures reported in its Peoplesoft system. The project for grant 3-48-SBGP-147-2022 was set up as 100% federal as the match was being met by the subrecipient. As such, TXDOT was reimbursing the subrecipient at 100% while the subrecipient met the 10% match with local funds. Accordingly, the matching funds, as incurred by the subrecipient, were not considered when preparing and reviewing the SF-425 report.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported on federal reports.

**Repeat Finding:** No

**Recommendation:** We recommend management enhance its internal controls over the review and approval of the SF-425 reports to include a review of the grant award to ensure the subrecipient share of expenditures are reported properly reported.

**Views of responsible officials:** TxDOT AVN agrees with this finding.

**Corrective action plan:** TxDOT Aviation has modified the procedures for the SF-425 report preparation to require the subrecipient share of the expenditures to be properly reported when the match is from a local source. A Checklist will be created to include this amount when the document is reviewed by the Grant & Admin Section Director. TxDOT AVN will explore the consideration of including the local share in its accounting system which would allow identification of the local amount.

**Implementation dates:** February 15, 2025

**Responsible persons:** Michelle Burcham, AVN Grant & Admin Section Director, Allison Martin, Grant Manager Lead

**2024-020      Reporting – FFATA Subawards**

Federal Agency:	U.S. Department of Transportation
Federal Program Title:	Airport Improvement program
ALN:	20.106
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	Various Various



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Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), TxDOT must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that TxDOT is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** As the direct recipient of grant funding, TxDOT is responsible for reporting first-tier subawards of \$30,000 or more in FSRS. Audit procedures included testing 9 subawards made during the fiscal year for FFATA requirements. During our testing, we noted that there was no segregation of duties in the FFATA reporting process as the same employee was preparing and submitting the reports.

During our testing, we also noted the following compliance exceptions:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
9	0	4	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$ 5,400,107	\$ -	\$ 2,409,107	\$ -	\$ -

**Questioned costs:** None

**Context:** See “Condition.”

**Cause:** FFATA reports are prepared quarterly rather than monthly. This leads to reports being noncompliant if they are awarded in a month other than the quarter-ending month. Furthermore, TXDOT's policies and procedures do not require a review of FFATA reports prior to submission.

**Effect:** Failure to submit FFATA subawards timely may lead to noncompliance with federal requirements. Improperly designed internal controls over reporting may result in a misstatement of amounts reporting on federal reports.

**Repeat Finding:** No

**Recommendation:** We recommend that TXDOT update its policies and procedures to (a) require monthly submission of FFATA reports and (b) establish review and approval of FFATA reports by a person other than the person preparing the report.

**Views of responsible officials:** TxDOT AVN agrees with this finding.

**Corrective action plan:** TxDOT AVN will implement procedures to ensure FFATA reports are reviewed and approved by a separate individual and submitted in a timely manner.

**Implementation dates:** The procedure has been partially implemented, including the addition of the screen shots. A full implementation will be completed by March 1, 2025.

**Responsible persons:** Michelle Burcham, AVN Grant & Admin Section Director, Allison Martin, Grant Manager Lead, Cassandra Moore, Grant Manager

Texas Veterans Commission

**2024-021      Activities Allowed and Unallowed, Allowable Costs/Cost Principles – Personal Services**

Federal Agency: U.S. Department of Labor  
Federal Program Title: Employment Service Cluster  
ALN: 17.207, 17.801  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: DV373362255548–01, 23555DV000036–01, 24555DV000076–01  
October 1, 2021 – December 31, 2023, October 1, 2022 – December 31, 2024,  
October 1, 2023 – December 31, 2025  
Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), Texas Veterans Commission (TVC) must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)

Per 2 CFR 200.430 *Standards for Documentation of Personnel Expenses*, Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the recipient or subrecipient;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the recipient or subrecipient, not exceeding 100 percent of compensated activities
- (iv) Encompass federally-assisted and all other activities compensated by the recipient or subrecipient on an integrated basis but may include the use of subsidiary records as defined in the recipient's or subrecipient's written policy;
- (v) Comply with the established accounting policies and procedures of the recipient or subrecipient
- (vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- (vii) Budget estimates (meaning, estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:
  - (A) The system for establishing the estimates produces reasonable approximations of the activity performed;
  - (B) Significant changes in the related work activity (as defined by the recipient's or subrecipient's written policies) are promptly identified and entered into the records. Short-term (such as one or two months) fluctuations between workload categories do not need to be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The recipient's or subrecipient's system of internal controls includes processes to perform periodic after-the-fact reviews of interim charges made to a Federal award based on budget estimates. All necessary adjustments must be made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

**Condition:** Audit procedures included a sample of 40 expenditures for incurred for personnel services during the fiscal year to test whether the expenditures for salaries and wages were allowable and based on the records that accurately reflect the work performed. We noted that TVC prepares monthly budget reports that are reviewed by the program's budget analyst and the respective program director or manager. Expenditures related to personnel services are recorded based on the budgeted amount for each individual. No periodic after-the-fact review is performed to verify that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

**Questioned costs:** None

**Context:** See "Condition."

**Cause:** The employees working on the federal grant program are budgeted to work on the grant 100% of their time. Management deemed this sufficient to substantiate the final amounts charged to the grant.

**Effect:** Lack of a periodic after-the-fact review to verify that the final amounts charged to the Federal award are accurate, allowable, and properly allocated may result in noncompliance with grant terms and conditions and questioned costs.

**Repeat Finding:** No

**Recommendation:** We recommend that management establish procedures and internal controls to perform an after-the-fact review of personnel services to verify that the final amounts charged to the Federal award are accurate, allowable, and properly allocated. This can be accomplished by a supervisor's review and approval of the employee's timesheet each pay period or an annual review where necessary adjustments are made.

**Views of responsible officials:** TVC agrees to the recommendation of documenting review and approvals. To note, the monthly Veteran Employment Services (VES) Forecasts and Payroll reports had been reviewed with VES's Director and/or Operations Manager as well as VES's Annual State Plan before submission to the U.S. Department of Labor. VES's Director or Operations Manager's signature of approval was never documented for confirmation of review.

**Corrective action plan:** The VES Budget Analyst will continue to review the monthly Forecast and Payroll reports with the VES's Director or Operations Manager. Upon review, the Director or Operations Manager will sign-off on both the monthly Forecast and the monthly Payroll Report which identifies each employee's payroll costs and operation costs approved to be charged to the grant. VES's Director or Operations Manager will also sign-off on the VES Annual State Plan which identifies employees and operating costs approved to be charged to the grant for the grant period, prior to submitting to the U.S. Department of Labor.

**Implementation dates:** January 2025

**Responsible persons:** Anna Baker, Director of Veteran Employment Services and Julie Pusan, VES Budget Analyst,

**2024-022      Activities Allowed and Unallowed, Allowable Costs/Cost Principles – Indirect Costs**

Federal Agency: U.S. Department of Labor  
Federal Program Title: Employment Service Cluster  
ALN: 17.207, 17.801  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 23555DV000036 – 01, 24555DV000076 – 01  
October 1, 2022 – December 31, 2024, October 1, 2023 – December 31, 2025  
Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), Texas Veterans Commission (TVC) must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR section 200.403, except where otherwise authorized by statute, costs must meet the following criteria to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the recipient or subrecipient.
- (d) Be accorded consistent treatment.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian Tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing requirements of any other federally – financed program in either the current or a prior period.
- (g) Be adequately documented.

**Condition:** Audit procedures included a sample of five indirect cost expenditures, totaling \$1,248,175, incurred during the fiscal year to verify that the rates used were in accordance with the terms and conditions of the award and the amounts claimed were applied to the appropriate base. During our testing, we noted one sample in which an incorrect rate was applied to the base, resulting in \$69,481 of unallowed indirect costs.

In addition, there was no evidence of review and approval for three of the five expenditures selected for testing, including the expenditure noted in the preceding paragraph.

**Questioned costs:** \$69,481

**Context:** See “Condition.”

**Cause:** Management failed to retain documentation that would support the review and approval of the indirect cost amounts. The exceptions were caused due to high turnover within the agency. Employees who were responsible for the approvals are no longer employed through TVC.

**TEXAS VETERANS COMMISSION**

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**Effect:** Lack of formal documentation of reviews may result in questioned costs. In addition, failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** We recommend TVC enforce establish document retention processes to ensure it has access to documentation for review in the event of management turnover. In addition, we recommend TVC strengthen its controls over the review of the indirect cost calculations to ensure accuracy of costs being calculated.

**Views of responsible officials:** TVC agrees to the recommendation of improved record retention in the event of management turnover. TVC also agrees to the recommendation of strengthening its internal controls over the review of VES’s grant costs associated with the indirect revenues being calculated.

**Corrective action plan:** TVC’s Finance Department hired a dedicated Budget Analyst to the VES program in October 2024. Both the Chief Financial Officer and the Deputy Chief Financial Officer will review and approve all Forecast and Payroll reports related to the VES grant program to ensure there is proper documentation and approvals as well as to be familiar with procedures in the event of employee and/or management turnover. During the review process, the Chief Financial Officer or the Deputy Financial Officer will also validate that VES’s indirect revenues are being accurately calculated against VES’s payroll costs (salaries and benefits only) and well documented each month. There will also be an annual review conducted for additional verification.

**Implementation dates:** November 2024

**Responsible persons:** Michelle Nall, Chief Financial Officer, Lawrence Cruz, Deputy Financial Officer, and Julie Pusan ,VES Budget Analyst

**2024-023      Reporting**

Federal Agency:	U.S. Department of Labor
Federal Program Title:	Employment Services Cluster
ALN:	17.207, 17.801
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	23555DV000036 – 01, 24555DV000076 – 01 October 1, 2022 – December 31, 2024, October 1, 2023 – December 31, 2025
Statistically Valid Sample:	No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), Texas Veterans Commission (TVC) must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)

**Condition:** Audit procedures included testing of five SF – 425 Federal Financial Reports and five VETS –402 (A/B) Expenditure Detail Reports that were submitted during the fiscal year. During our testing, we noted the following:

- SF-425 Federal Financial Reports – there was no evidence of review and approval of the report prior to submission for four of the five reports.
- VETS-402 (A/B) Expenditure Detail Reports – there was no evidence of review and approval of the report prior to submission for four of the five reports.

**Questioned costs:** None

**Context:** See “Condition.”

**Cause:** Employees who were responsible for the approvals are no longer employed at TVC. Management was unable to locate documentation that would support the review and approval of reports.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported on federal reports. In addition, failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** We recommend TVC enforce establish document retention processes to ensure it has access to documentation for review in the event of management turnover.

**Views of responsible officials:** TVC agrees to the recommendation of establishing a document retention process in the event of management turnover.

**Corrective action plan:** TVC’s will ensure that all VES’s approved grant documents are retained not only in TVC’s Finance Department but also in the TVC’s VES program in the event of management turnover.

**Implementation dates:** February 2025

**Responsible persons:** Michelle Nall, Chief Financial Officer, and Anna Baker, Director of Veteran Employment Services

**TEXAS WORKFORCE COMMISSION**

<b>Texas Workforce Commission</b>
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**2024-024      Reporting – FFATA Subawards**

Federal Agency:                      U.S. Department of Labor  
 Federal Program Title:              Workforce Innovation and Opportunity Act Cluster  
 ALN:                                      17.258, 17.259, 17.278  
 Pass-Through Agency:              N/A  
 Pass-Through Number(s):        N/A  
  
 Award Number and Period:        23A55AY000040–01–00  
    April 1, 2023 – June 30, 2026  
  
 Statistically Valid Sample:        No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), Texas Workforce (TWC) must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that TWC is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** As the prime recipient of grant funding, TWC is responsible for reporting first-tier subawards of \$30,000 or more in FSRS. Audit procedures included testing 59 subawards made during the fiscal year for FFATA requirements, including subawards made by Texas Education Agency (TEA) using state pass through funds from TWC. TWC passed through \$3,000,000 of federal grant funds to TEA who in turn made 33 subawards totaling \$2,911,755. Based on Part 3 of the 2024 compliance supplement, transfers of federal awards to another component of the same auditee under 2 CFR Part 200, Subpart F, do not constitute a subrecipient or contractor relationship. Accordingly, subawards made by TEA should be reported in FSRS by TWC as the prime recipient. The following compliance exceptions were identified:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
59	33	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$ 42,675,095	\$ 2,911,755	\$ -	\$ -	\$ -

**Questioned costs:** None



**Context:** See “Condition.”

**Cause:** TWC considered the funds passed through to TEA as a subaward and reported these amounts in FSRS. However, as TEA is an agency of the State of Texas, it does not meet the definition of a subrecipient.

**Effect:** Failure to submit FFATA subawards timely may lead to noncompliance with federal requirements.

**Repeat Finding:** No

**Recommendation:** We recommend that, as the prime recipient, TWC coordinate with state pass through entities to obtain the information needed for FFATA reporting in order to be compliant with FFATA requirements.

**Views of responsible officials:** In this situation, TWC disagrees with the applicability of the following statement “Transfers of federal awards to another component of the same auditee under 2 CFR Part 200, Subpart F, do not constitute a subrecipient or contractor relationship” from the Fiscal Year 2024 2 CFR Part 200, Appendix XI Compliance Supplement.

According to 2 CFR Part 170, TWC is required to report first-tier subawards. In the case of TWC and TEA, there is an Interagency Agreement Contract (IAC) which designates TEA as a subrecipient of TWC making TEA a first-tier grantee of TWC. Neither TWC nor TEA considers this funding a “transfer.” The definition of a pass-through entity according to 2 CFR Part 200, means a recipient or subrecipient that provides a subaward to a subrecipient (including lower tier subrecipients) to carry out a federal program. In the case of TWC and TEA, there is an Interagency Agreement Contract (IAC) that establishes a relationship that would not be considered a transfer but a first tier subaward.

The IAC establishes TWC as a pass-through entity and TEA as a subrecipient per the definitions of these terms in 2 CFR 200.1. Under the requirements for pass-through entities at 2 CFR 200.332, TWC is responsible for monitoring TEA performance under this subaward which may include enforcement under 2 CFR 200.339 and the recovery of costs associated with subrecipient noncompliance. This contractual consideration and possibility of repayment supports that this relationship is one of pass-through and subrecipient, and not a transfer of a federal award to another component of an auditee.

As such, subawards made by TEA are in fact second tier subawards for TWC and TWC has no obligation to report them as established in Appendix A 2 CFR Part 170.

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) was passed in the vein of openness and transparency to the public as it relates to Federal spending. Reporting on first-tier subawards took effect October 1, 2010. (See OMB Memorandum for Senior Accountable Officials, “Open Government Directive—Federal Spending Transparency and Subaward and Compensation Data Reporting,” August 27, 2010.) FFATA, § 2—Full Disclosure of Entities Receiving Federal Funding, directed the Office of Management and Budget to “ensure the existence and operation of a single searchable website, accessible by the public at no cost to access, that includes for each Federal award—(A) the name of the entity receiving the award” and other specified information. (See Public Law 109-282, §2(b).) That website is USASpending.gov. On that website, a search by “recipient” does not have an option to search for “State of Texas.” Rather, the search options individually list the Texas Workforce Commission and other Texas state agencies as *separate* recipients. When TWC makes an interagency pass-through contract to another state agency, TWC has always treated that other state agency as first-tier subrecipient for FFATA reporting purposes. That decision was based on guidance and interpretation of information available when the FFATA subaward reporting requirements took effect in 2010. TWC has continued in that manner with no audit finding on that approach until now. If TWC adheres to the recommendation made by this finding, the public will no longer have access to the interagency contract amounts through USASpending.gov. The USASpending.gov data presented to the public will instead indicate that the subrecipients of another state agency received subawards directly from TWC, which is inaccurate, will make the USASpending.gov data of the other state agency incomplete, and will cause the USASpending.gov data to be inconsistent with both state agencies’ presentation of those subawards in their respective systems and financial statements. In effect, the USASpending.gov data will represent the subawards of the other state agency as TWC’s subrecipients, while TWC’s systems and financial statements will have no record of those subawards beyond FFATA reporting. Similarly, the other state agency’s systems and financial statements will reflect those subawards as its own, but



**Cause:** TWC’s information technology policies and procedures do not limit the number of developers who have access to production functions within the RehabWorks application.

**Effect:** Failure to segregate user access may result in data loss, alteration or destruction of production data and/or disruption of operations.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC ensure that logical access to promote code changes to production should be limited to mitigate the risk of unapproved changes being implemented in production which may result in data loss, alteration or destruction of production data and/or disruption of operations.

**Views of responsible officials:** TWC’s IT leadership agrees with this observation.

**Corrective action plan:** IT has updated Standard Operating Procedure 742-Promoting Code to Production, to clarify IT policy on separation of duties for staff who develop code and those that promote code.

**Implementation dates:** February 10, 2025

**Responsible persons:** Thomas Beckley, Scheduled Releases Director and Richard Yashewski, Maintenance & Operations Director

**2024-026 Procurement, and Suspension and Debarment**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
ALN: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: H126A220092, H126A230092, H126A240092  
October 1, 2021– September 30, 2023, October 1, 2022 – September 30, 2024,  
and October 1, 2023 – September 30, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), Texas Workforce Commission (TWC) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.214, recipients and subrecipients are subject to the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, as well as 2 CFR part 180. The regulations in 2 CFR part 180 restrict making Federal awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from receiving or participating in Federal awards.

Per 2 CFR 180.505 – Who uses SAM.gov Exclusions?

- (a) Federal agency officials use SAM.gov Exclusions to determine whether to enter into a transaction with a person, as required under § 180.430.
- (b) Participants also may, but are not required to, use SAM.gov Exclusions to determine if:
  - (1) Principals of their transactions are excluded or disqualified, as required under § 180.320; or
  - (2) Persons with whom they are entering into covered transactions at the next lower tier are excluded or disqualified.
- (c) The SAM.gov Exclusions are available to the general public.

**Condition:** TWC’s Procurement and Contract Management Handbook (Revised April 2024) states that vendor compliance verifications include checking the Comptroller’s vendor performance tracking system, debarment, federal database checks and other verifications. A vendor that fails a verification may not move forward in the evaluation process and receive a contract award.

Audit procedures included testing 34 procurements during the fiscal year to test whether vendor compliance verifications were completed prior to entering into a covered transaction. During our testing, we noted the following instances of noncompliance:

- For one procurement, the vendor compliance verification was completed for the incorrect vendor. A search was completed for the director of the organization rather than the legal entity name.
- For four of the procurements, a valid date stamp was not available to confirm the verification was completed prior to entering into a covered transaction.

**Questioned costs:** None

**Context:** See “Condition.”

**Cause:** Individuals performing the vendor compliance checks were not adequately trained on the requirements and timeline that must be adhered to per TWC’s Procurement and Contract Management Handbook and federal guidelines.

**Effect:** Failure to complete proper vendor compliance checks prior to entering into a covered transaction may lead to entering into contracts with suspended or disbarred vendors that could result in noncompliance and questioned costs.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC provide additional training to individuals performing vendor compliance checks. We also recommend TWC establish internal controls to monitor that vendor compliance checks are being completed accurately and timely.

**Views of responsible officials:** TWC’s Procurement and Contract Management (PCS) agrees with the recommendations.

**Corrective action plan:** The Purchasing and Historically Underutilized Business Services (PHS) unit within PCS will provide additional mandatory training to staff responsible for vendor compliance checks. PHS will also revise the current Vendor Compliance Checks Procedure to include the evidence required to document compliance, including the run date. Furthermore, PHS management will establish a process for reviewing and approving the Form 1400 Procurement Checklist, regardless of the monetary value, to guarantee that vendor compliance checks are executed accurately and timely and in advance of covered transactions.

**Implementation dates:** March 31, 2025

**Responsible persons:** Sonya Bebley, Director of Purchasing and Historically Underutilized Business Services, Procurement and Contract Services Department

**STATE OF TEXAS  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS – OTHER AUDITORS  
YEAR ENDED AUGUST 31, 2024**

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**Section 3B – Federal Award Findings and Questioned Costs – Other Auditors**

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This section identifies material weaknesses, significant deficiencies, and instances of noncompliance, including questioned costs, as required to be reported by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Section 200.516 *Audit Findings*. This section is organized by higher education institution.

**Texas A&M Engineering Experiment Station**

**2024-101      Equipment and Real Property Management**

**Federal Program Title:**            **Research and Development Cluster**  
**Federal Agency:**                **U.S. Department of Defense; National Science Foundation; and U.S. Department of Health and Human Services**  
**Assistance Listing Number:**    **See below**  
**Pass-Through Agency:**        **Texas A&M University Health Science Center; and Harvard University**  
**Award Number:**                **See below**  
**Award Period:**                 **See below**  
**Statistically Valid Sample:**    **No and not intended to be a statistically valid sample**  
**Type of Finding:**                **Significant Deficiency and Noncompliance**  
**Questioned Costs:**             **None**  
**Repeat Finding:**                **No**

A recipient’s property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; indication of who holds the title; acquisition date; cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)). A control system must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft must be investigated (Title 2, CFR, Section 200.313(d)(3)).

**The Engineering Experiment Station did not maintain accurate and complete property records for 3 (5 percent) of 63 equipment items tested. Specifically:**

- For two items, the property records contained incorrect locations. The errors occurred because the Engineering Experiment Station either (1) did not enter property records accurately and completely into its asset management system or (2) did not always follow its policies and procedures to update property records as needed.
- The Engineering Experiment Station was not able to locate one item selected for testing. As a result, the institution could not demonstrate that the item was properly safeguarded. After auditors brought the issue to the Engineering Experiment Station’s attention, the institution filed a missing or stolen property report.

Not maintaining accurate and complete property records and not adequately safeguarding equipment increases the risk that equipment may be misused, lost, or stolen.

The following awards were affected by the equipment issues discussed above:

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
12.910	Research and Technology Development	M1901607	December 1, 2018, to May 30, 2024
47.070	Computer and Information Science and Engineering	IIS-1755943	April 1, 2018, to March 31, 2021
93.855	Allergy and Infectious Diseases Research	109669-5064867	July 2, 2013, to December 31, 2018

Recommendation:

The Engineering Experiment Station should strengthen controls to ensure that it:

- Maintains accurate and complete property records for all equipment acquired with federal funds.
- Adequately safeguards its equipment to prevent loss or theft of equipment.

Views of Responsible Officials:

The Texas A&M Engineering Experiment Station (TEES) acknowledges and agrees with the finding. TEES will work to develop and implement corrective action to further improve processes.

Corrective Action Plan:

TEES Property Management will continue working with departments to increase their awareness regarding the updating of location information in a timely manner. Departments will also be reminded regularly to notify property management of missing and/or stolen property when discovered and to submit the appropriate forms. Property Management will increase communication to departments regarding the replacement of asset tags that have been damaged and/or are missing. A listserv has been established by TEES to effectively and efficiently communicate this information to the departments.

Implementation Date: February 2025

Responsible Person: Jennifer Caddel, Inventory & Property Control Coordinator

The University of Texas at Austin

**2024-102      Equipment and Real Property Management**

**Federal Program Title:**            Research and Development Cluster  
**Federal Agency:**                    U.S. Department of Defense; National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Energy; and U.S. Department of Health and Human Services  
**Assistance Listing Number:**    See below  
**Pass-Through Agency:**          Southern States Energy Board; and Universities Space Research Association  
**Award Number:**                    See below  
**Award Period:**                      See below  
**Statistically Valid Sample:**      No and not intended to be a statistically valid sample  
**Type of Finding:**                    Significant Deficiency and Noncompliance  
**Questioned Costs:**                None  
**Repeat Finding:**                    2021-103, 2018-109, 2015-134, 2014-155, 2013-176, 13-161, and 12-170

A recipient’s property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; indication of who holds the title; acquisition date; cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)). A control system must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft must be investigated (Title 2, CFR, Section 200.313(d)(3)).

In addition, The University of Texas at Austin’s (University) *Handbook of Business Procedures* requires that a university inventory barcode (asset tag) be affixed to capitalized or controlled equipment items and the required information be submitted to Inventory Services for processing within 30 days of receipt of equipment.

**The University did not maintain accurate and complete property records for 12 (19 percent) of 63 equipment items tested.** For one item discussed below, the property record contained multiple errors. Specifically:

- For six items, the property records contained either no or incorrect serial numbers. Additionally, for two of those items the asset tag numbers located on the items did not match the asset tag numbers in the property records.
- For four items, the property records contained incorrect locations. For three of those items, the locations in the property records did not match the current on-campus locations. For the other item, the location in the property record was not updated to indicate that the item had been relocated to Hawaii.
- For two items, the property records contained generic default information because the University did not follow its policy to submit the required information to Inventory Services for processing within 30 days of receipt of items.
- For one item, the property record indicated the item was in service. However, the item was transferred to the sponsor and the status was not updated in the property record.



Those errors occurred because the University either (1) did not enter property records accurately and completely into its asset management system or (2) did not always follow its policies and procedures to update property records as needed. The University relies on unit administrators within each department to provide the required information in the equipment property records.

**In addition, the University did not follow its process to affix an asset tag for 6 (10 percent) of 61 equipment items tested.** Specifically:

- For three items, the asset tags were affixed by the University at the time of testing.
- For two items, the asset tags could not be located.
- For one item, the asset had been relocated to Hawaii and the University could not provide evidence to demonstrate that the asset was appropriately tagged and adequately safeguarded.

Not maintaining accurate and complete property records and not adequately safeguarding equipment increases the risk that equipment may be misused, lost, or stolen.

The following awards were affected by the equipment issues discussed above:

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.300	Basic and Applied Scientific Research	N00024-07-D-6200-080CR-MS	August 27, 2013, to August 26, 2016
12.300	Basic and Applied Scientific Research	N00014-09-1-0908	April 1, 2009, to September 30, 2010
12.800	Air Force Defense Research Sciences Program	FA9550-20-1-0109	July 1, 2020, to June 30, 2021
12.800	Air Force Defense Research Sciences Program	FA9550-22-1-0307	July 1, 2022, to June 30, 2025
12.800	Air Force Defense Research Sciences Program	FA9550-08-1-0394	June 15, 2008, to November 14, 2008
43.001	Science	NAS2-97001	October 1, 2001, to September 30, 2004
47.070	Computer and Information Science and Engineering	1540931	June 1, 2016, to May 31, 2020
81.049	Office of Science Financial Assistance Program	DE-FG52-03NA00140	July 1, 2003, to September 30, 2007
81.049	Office of Science Financial Assistance Program	DE-SC0014156	August 15, 2015, to August 14, 2020
81.087	Renewable Energy Research and Development	DE-FG36-08G018016	June 1, 2010, to July 31, 2011

THE UNIVERSITY OF TEXAS AT AUSTIN

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<u>Assistance Listing No.</u>	<u>Assistance Listing Title</u>	<u>Award Number</u>	<u>Award Year</u>
81.089	Fossil Energy Research and Development	SSEB-SECARB3-973-T13CR	October 1, 2007, to June 30, 2008
93.242	Mental Health Research Grants	5R01MH109682-01	September 23, 2016, to July 31, 2021
93.279	Drug Use and Addiction Research Programs	1R01DA054329-01A1	August 1, 2022, to May 31, 2027
93.859	Biomedical Research and Research Training	1K99GM151459-01	August 1, 2023, to July 31, 2025

Recommendation:

The University should strengthen its controls to ensure that it:

- Maintains accurate and complete property records for all equipment acquired with federal funds.
- Adequately safeguards its equipment to prevent loss or theft of equipment.
- Appropriately affixes asset tags to equipment in accordance with its policies and procedures.

Views of Responsible Officials:

The University acknowledges and agrees with the audit findings. The University will work with the individual departments to improve their understanding of inventory policies and procedures and stress the importance of maintaining accurate records.

Corrective Action Plan:

The University has taken steps to identify and correct the deficiencies in Inventory's processes and external knowledge base. Inventory Services has reviewed their website and made the necessary updates to their inventory trainings and guides. In the near future, Inventory Services will create a web-based training module that will be required for departmental inventory contacts. Inventory will still offer individual training sessions to departmental inventory contacts.

Implementation Date: August 2025

Responsible Person: Christopher Ochoa, Inventory Manager

<b>The University of Texas Health Science Center at San Antonio</b>
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**2024-103      Equipment and Real Property Management**

**Federal Program Title:**            **Research and Development Cluster**  
**Federal Agency:**                **U.S. Department of Defense; and U.S. Department of Health and Human Services**  
**Assistance Listing Number:**    **See below**  
**Pass-Through Agency:**        **N/A**  
**Award Number:**                 **See below**  
**Award Period:**                  **See below**  
**Statistically Valid Sample:**    **No and not intended to be a statistically valid sample**  
**Type of Finding:**                **Significant Deficiency and Noncompliance**  
**Questioned Costs:**             **None**  
**Repeat Finding:**                 **2021-105**

A recipient’s property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; indication of who holds the title; acquisition date; cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)).

**The University of Texas Health Science Center at San Antonio (Health Science Center) did not maintain accurate property records for 4 (6 percent) of 62 equipment items tested. Specifically:**

- For three items, the property records contained incorrect locations. For the first item, the location was not updated when it was moved during a renovation. For the second item, the location was not updated when the department moved to a different floor in the building. For the third item, the property record did not reflect the item’s current location. These errors occurred because the Health Science Center staff responsible for the equipment did not update the property control department when the items were moved.
- For one item, the property record contained an incorrect serial number due to a manual entry error.

Not maintaining accurate and complete property records increases the risk that equipment may be misused, lost, or stolen.

The following awards were affected by the equipment issues discussed above:

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.420	Military Medical Research and Development	W81XWH-13-2-0065	September 30, 2013, to March 31, 2021
93.121	Oral Diseases and Disorders Research	R21 DE14928	May 1, 2003, to April 30, 2005
93.242	Mental Health Research Grants	R01 MH60118	May 1, 2001, to April 30, 2027
93.866	Aging Research	P01 AG019316	March 1, 2007, to January 31, 2013

Recommendation:

The Health Science Center should strengthen controls to ensure that it maintains accurate property records for all equipment acquired with federal funds.

Views of Responsible Officials:

UT Health-San Antonio acknowledges and agrees with the finding.

Corrective Action Plan:

UT Health-San Antonio's Property Control group will continue to stress the importance of updating equipment locations in a timely manner. The University's Property Control practices will be enhanced to emphasized compliance with our property policies. The Property Control Office will continue to perform more rigorous spot audit reviews subsequent to the annual inventory process for respective departments with federally funded assets.

Implementation Date: February 2025

Responsible Person: Yvette Martinez, Senior Director of Financial Affairs

The University of Texas Medical Branch at Galveston

**2024-104**      *General Controls. The following compliance areas were impacted:*

- Activities Allowed or Unallowed
- Allowable Costs/Cost Principles
- Cash Management
- Equipment and Real Property Management
- Period of Performance
- Procurement and Suspension and Debarment
- Subrecipient Monitoring
- Special Tests and Provisions – Key Personnel

**Federal Program Title:**            **Research and Development Cluster**  
**Federal Agency:**                **Federal agencies that award Research and Development Cluster funds**  
**Assistance Listing Number:**   **Multiple**  
**Pass-Through Agency:**        **N/A**  
**Award Number:**                **Multiple**  
**Award Period:**                 **Multiple**  
**Statistically Valid Sample:**    **No and not intended to be a statistically valid sample**  
**Type of Finding:**                **Significant Deficiency**  
**Questioned Costs:**            **None**  
**Repeat Finding:**                **No**

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**The University of Texas Medical Branch at Galveston (Medical Branch) did not appropriately maintain certain systems it uses to manage its federal research and development awards.** The Medical Branch asserted that the maintenance was postponed as the institution was evaluating the most effective approach for implementing certain upgrades. Not ensuring that systems are updated and supported increases the risk of data loss or security breaches. After auditors brought the issue to the institution’s attention, the Medical Branch asserted that the appropriate maintenance was obtained.

Recommendation:

The Medical Branch should ensure that all systems used to manage federal awards are appropriately maintained and supported.

Views of Responsible Officials:

Management agrees with the auditor’s recommendation. Through analysis of the exceptions identified in the audit, the University implemented corrective action to reinstate maintenance and support.

Corrective Action Plan:

The Red Hat Enterprise Linux (RHEL) Extended Life Cycle Support license for UTMB’s 51 PeopleSoft RHEL7 servers was received on Friday 10/4/2024 for service dates through 6/30/2025. Furthermore, these servers will be updated to RHEL9 in the first half of 2025.

Implementation Date: October 4, 2024

Responsible Person: Darwin VanDyke, IT Services – Director of Administrative & Research Information Systems

**2024-105      Equipment and Real Property Management**

**Federal Program Title:**            **Research and Development Cluster**  
**Federal Agency:**                    **U.S. Department of Defense; and U.S. Department of Health and Human Services**  
**Assistance Listing Number:**    **See below**  
**Pass-Through Agency:**          **VaxDesign**  
**Award Number:**                    **See below**  
**Award Period:**                      **See below**  
**Statistically Valid Sample:**      **No and not intended to be a statistically valid sample**  
**Type of Finding:**                    **Significant Deficiency and Noncompliance**  
**Questioned Costs:**                **None**  
**Repeat Finding:**                    **No**

A recipient’s property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; indication of who holds the title; acquisition date; cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)). A control system must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft must be investigated (Title 2, CFR, Section 200.313(d)(3)).

**The Medical Branch did not maintain accurate property records for 3 (5 percent) of 61 equipment items tested.** Specifically:

- For two items, the property records contained incorrect locations. For one item, the location in the property record did not match the current location. For the second item, the location in the property record was not updated with the new room number after a renovation was completed.
- For one item, the property record contained a serial number that was recorded incorrectly.

**In addition, the Medical Branch was unable to locate 8 (13 percent) of 61 equipment items selected for physical inspection.** The Medical Branch asserted that the items were transferred to a surplus warehouse in preparation for disposal. However, the Medical Branch was not able to locate those items for testing because it did not have a process in place to track items in the warehouse. As a result, the Medical Branch was not able to demonstrate that those items were adequately safeguarded.

Not maintaining accurate and complete property records and not adequately safeguarding equipment increases the risk that equipment may be misused, lost, or stolen.

The following awards were affected by the issues discussed above:

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.000	Department of Defense	W81XWH-04-C-0139	September 29, 2004, to May 31, 2006
93.000	Department of Health and Human Services (HHS)	HHSN26620040009711 / N01-AI-40097	September 30, 2004, to September 30, 2010
93.113	Environmental Health	5P30ES00667615	April 1, 2005, to March 31, 2012

**THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON**

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<u>Assistance Listing No.</u>	<u>Assistance Listing Title</u>	<u>Award Number</u>	<u>Award Year</u>
93.396	Cancer Biology Research	R01CA6008707	April 1, 1999, to January 31, 2004
93.837	Cardiovascular Diseases Research	5R01HL08055805S1	September 1, 2005, to August 31, 2012
93.855	Allergy and Infectious Diseases Research	5UC7AI070083-05	May 30, 2006, to April 30, 2012
93.855	Allergy and Infectious Diseases Research	R01AI093445	April 1, 2011, to March 1, 2016
93.855	Allergy and Infectious Diseases Research	RAI111464	April 1, 2018, to March 30, 2020
93.989	International Research and Research Training	5D43TW00659005 5R01AI02124224	September 1, 2003, to March 31, 2010 July 1, 2004, to June 30, 2009

Two awards were affected by the issues discussed above; however, due to the age of the assets, the award information was no longer available.

Recommendation:

The Medical Branch should strengthen controls to ensure that it:

- Maintains accurate and complete property records for all equipment acquired with federal funds.
- Adequately safeguards and tracks all equipment sent to its surplus warehouse until appropriate disposition of that equipment.

Views of Responsible Officials:

Management agrees with the auditor's recommendation.

Corrective Action Plan:

UTMB will conduct a review of asset property records to ensure the serial numbers and locations are correct.

UTMB Finance will coordinate with UTMB Supply Chain to evaluate and strengthen controls related to assets in Surplus warehouse.

Implementation Date: November 1, 2025

Responsible Person: Mike Linton, Sr. Finance Manager

The University of Texas Southwestern Medical Center

**2024-106      Equipment and Real Property Management**

**Federal Program Title:** Research and Development Cluster  
**Federal Agency:** U.S. Department of Defense; National Aeronautics and Space Administration; National Science Foundation; and U.S. Department of Health and Human Services  
**Assistance Listing Number:** 12.000; 43.000; 47.000; and 93.000  
**Pass-Through Agency:** University of Washington; Northwestern University; University of Toronto; The University of Texas at Arlington; Duke University Medical Center; Medical College of Wisconsin; Rogosin Institute Centers for Medical Research; University of Pittsburgh; Mayo Clinic; University of Pennsylvania; Yale University; University of California, San Diego; and University of Southern California  
**Award Number:** Multiple  
**Award Period:** Multiple  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

A recipient must conduct a physical inventory of equipment and reconcile the results with its property records at least once every two years (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(2)). A control system also must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of equipment. Any loss, damage, or theft of equipment must be investigated (Title 2, CFR, Section 200.313(d)(3)).

**Based on an analysis of a population of 1,330 federal assets, The University of Texas Southwestern Medical Center (Medical Center) did not perform a physical inventory for 257 (19 percent) of those items as required.** Although the Medical Center had a process in place to monitor the most recent date each asset was inventoried, the process was not sufficient to ensure a complete physical inventory of all assets was conducted at least once during fiscal years 2023 and 2024.

Not performing a biennial inventory of all assets increases the risk that equipment purchased with federal funds may be lost, stolen, or improperly disposed.

Recommendation:

The Medical Center should strengthen controls to ensure that a complete physical inventory of equipment is conducted at least once every two years.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.



Corrective Action Plan:

The University has developed a project plan to identify all assets that require inventory to meet Uniform Guidance requirements. Tasks, milestones, and deliverables will drive completion of the project, with the imperative to meet federal regulations and alignment with operational procedures taking priority. Contemporaneous reporting will be enhanced to include aged inventory dates and allow for setting of inventory tasks across a continuum. Meeting Uniform Guidance requirements will take precedence when completing inventory of all federally sponsored equipment, and if in conflict with internal operations and/or processes. UT Southwestern Medical Center's Asset Management procedure manual(s) will be revised to include the new process, controls, and reports established to consistently and repeatedly meet Uniform Guidance requirements. Further, UT Southwestern's Sponsored Program Administration and Internal Audit teams will coordinate to perform ad hoc internal reviews to assure the respective project plan has been completed and new process continues to meet the requirements of Uniform Guidance respective asset management inventory requirements. Implementation of this plan will commence February 1, 2025, with asset inventory being fully compliant with Uniform Guidance prior to July 31, 2025. Internal reviews will continue for a minimum period of two fiscal years, through FY27.

Implementation Date: February 1, 2025

Responsible Person: Megan G. Marks, PhD, Associate Vice President, Sponsored Programs Administration  
Sharonda Lawson, Director, Sourcing and Contract Management  
Timothy Martin, Director, Purchasing

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
AND CORRECTIVE ACTION PLAN**

**FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED AUGUST 31, 2024**

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**STATE OF TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2024**

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**Summary Schedule of Prior Audit Findings – CLA**

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Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511, state, “the auditee is responsible for follow-up and corrective action on all audit findings.” As part of this responsibility, the auditee reports the corrective action it has taken for the following:

- Each finding in the 2023 Schedule of Findings and Questioned Costs.
- Each finding in the 2023 Summary Schedule of Prior Audit Findings that was not identified as implemented or reissued as a current year finding.

The Summary Schedule of Prior Audit Findings for the year ended August 31, 2024 has been prepared to address these responsibilities.

<b>Department of Family and Protective Services</b>
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**2023-001      Eligibility**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Temporary Assistance for Needy Families
ALN:	93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2301TXTANF, 2301TXTAN3, 2201TXTANF, 2201TXTAN3, 2101TXTANF, 2101TXTAN3 October 1, 2022 – September 30, 2023, October 1, 2021 – September 30, 2022, and October 1, 2020 – September 30, 2021
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

According to United States Codes, Chapter 8 Aliens and Nationality, Chapter 14 – Restricting Welfare and Public Benefits of Aliens, §1611 Aliens who are not qualified aliens ineligible for Federal public benefits is as follows: (a) In general notwithstanding any other provision of law and except as provided in subsection (b), an alien who is not a qualified alien (as defined in section 1641 of this title) is not eligible for any Federal public benefit (as defined in subsection (c)).

**Condition:** According to the DFPS's Child Protective Services Handbook 2720 Responding to the Eligibility Statements CPS June 2020, IMPACT automatically makes the Emergency Assistance (EA) Eligibility Application/Determination section available when the caseworker completes the Risk Assessment tool and the risk level is 'high' or 'very high.' The caseworker completes this section, which contains three statements that each require a response of 'YES' in order for the child to be eligible for EA benefits. For one of 40 payments to program participants, we noted one of the three statements was answered 'NO' in IMPACT, which should have resulted in the determination that the child does not meet the emergency assistance eligibility criteria. However, the child and family were technically eligible for EA at closure of the investigation stage based on documentation. DFPS's sandbox database reflects a conclusion that the child does meet the emergency assistance eligibility criteria indicating that the three statements had a response of 'yes' at the time of stage closure. However, we were unable to verify a response of 'yes' for all three statements in IMPACT.

Additionally, during our testing of 40 individual payments to program participants, we noted one participant being eligible based on the EA eligibility criteria in IMPACT. However, the child was not a U.S. citizen, qualified alien, or permanent resident and was ineligible to receive EA benefits.

**Questioned costs:** \$842.18.

**Context:** See "Condition."

**Cause:** Exception related to statements in IMPACT was caused by system limitations. Exceptions related to eligibility determinations were due to management oversight.

**Effect:** Failure to review and maintain accurate information may result in payments made to ineligible participants or overpayments to eligible participants.

**Repeat finding:** 2022-002

**Recommendation:** DFPS should strengthen its internal controls and remedy system limitations to ensure accurate data is maintained in IMPACT. DFPS should also strengthen its internal controls over eligibility determinations.

**Views of responsible officials:** DFPS acknowledges the incorrect EA Eligibility Determination was marked for question #2 in the EA Eligibility Application/Determination section in IMPACT. The caseworker marked no, but the answer should have been marked yes. Despite this system-generated discrepancy, interviews with family that were documented in the investigation report, did confirm the child was genuinely eligible for Emergency Assistance (EA). Notably, the child did not receive funding during the initial year but was later deemed eligible upon recertification a year later, without a clear understanding of the root cause for why the child was determined to be eligible at recertification.

**Citizenship:** DFPS acknowledges the child was determined to be Emergency Assistance (EA) eligible based on (EA) eligibility criteria in IMPACT. DFPS also agrees the child was a not a US Citizen and therefore was not eligible to receive EA Benefits.

**Corrective action plan:** To rectify the discrepancies in the EA Eligibility Application/Determination section of the IMPACT system, DFPS is implementing the following measures:

1. Research and Analysis: DFPS IT initiated research on 12/12/2023 to investigate the root cause of why the child became eligible upon recertification. This research will be ongoing to comprehensively understand the underlying factors.
2. Database Audit: A database audit table was added in early October 2023 to expedite the identification of similar issues in the future. This enhancement aims to facilitate a quicker determination of the root cause for any inaccuracies related to EA eligibility.
3. Batch Analysis: The EA eligibility batch process will undergo a thorough analysis to ensure it accurately identifies children who should or should not be deemed EA eligible. Insights from this analysis will help optimize the batch process and prevent similar occurrences.

## DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES

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4. **Project Review:** A review of Project 65700, completed in August 2021, will be conducted to assess if any gaps in the re-certification batch allowed a child to be incorrectly considered EA eligible. The data fix performed during this project will also be scrutinized to ensure it adhered to accurate eligibility criteria.
5. **Communication and Training:** DFPS commits to ongoing communication and training for INV/AR staff regarding EA and the correct method of answering questions within the IMPACT system. This aims to enhance staff awareness and compliance with federal guidelines and internal policies.
6. **Internal Quality Assurance:** DFPS will strengthen its internal quality assurance reviews of cases eligible for EA. This proactive approach ensures ongoing compliance with federal guidelines and internal policies, thereby minimizing the likelihood of eligibility-related errors.
7. **In Fiscal Year 2023,** DFPS Investigations/Alternative Response personnel underwent supplementary training sessions and received revised policy and resource guides pertaining to Emergency Assistance (EA). These initiatives were implemented to address the concerns identified, specifically related to inaccuracies in responding to questions within the EA Eligibility Application/Determination.

DFPS remains committed to these corrective actions to address the identified issues and continually improve the accuracy and reliability of the EA eligibility determination process. The effectiveness of these measures will be regularly assessed to uphold the integrity of the system and prevent improper payments.

**Citizenship:** To rectify this situation and to ensure that a child that is not a U.S. citizen, qualified alien, or permanent resident does not receive EA benefits, DFPS is implementing the following measures:

1. DFPS Finance will work with program and IT to determine the best practices when answering citizenship and the Emergency Assistance (EA) eligibility questions and ensure the IMPACT system is reading the responses and applying the logic properly resulting in EA eligibility determination that is in compliance with United States Codes, Chapter 8 Aliens and Nationality, Chapter 14 – Restricting Welfare and Public Benefits of Aliens, §1611.
2. DFPS will review the list of non-citizens and update their eligibility if they are incorrectly deemed EA eligible.
3. DFPS will review the payments issued to non-citizens and process adjustments to ensure EA funds are used only for eligible activities.

**Implementation dates:** IMPACT IT research begun on 12/12/2023 and will be ongoing to determine the root cause of the issue. Ongoing communication to staff.

**Citizenship:** The first item will require a coordination with IT and programs and it's completion date will be dependent on the efforts required to make the agreed upon changes. Item 2 and 3 is anticipated to be completed by May 31, 2024.

**Responsible persons:** Jerome Green, CPI Deputy Director of Field; **Citizenship:** Scott Greer, Budget Director

**Status:** Corrective action was implemented.



Department of State Health Services

**2023-002 Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – User Access**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Immunization Cooperative Agreements  
ALN: 93.268  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NH23IP922616  
July 1, 2019 – June 30, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** DSHS utilizes the Child Health Reporting System (CHRS) to track immunizations for childcare, daycares, and colleges. Providers that administer immunizations upload required information into the system for DSHS to meet reporting requirements.

During our testing, we noted that the user provisioning process for CHRS does not require formal documentation for requesting and approving system access.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** DSHS does not have established policies and procedures that require a formal request and approval for system access to CHRS.

**Effect:** Failure to complete formal requests and approvals for system access increases the risk of unauthorized users and suspicious activities that may not be identified and investigated.

**Repeat finding:** 2020-027

**Recommendation:** We recommend that DSHS implement enhanced procedures to ensure that new hire provisioning procedures are approved before access is granted.

**DEPARTMENT OF STATE HEALTH SERVICES**

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**Views of responsible officials – 2023:** The remaining portion of this prior year finding addresses only CHRS. CHRS is a system currently used by public and private schools to enter non-confidential, aggregate data eventually posted to the internet as part of the Annual Report of Immunizations Status. Within DSHS, internal CHRS users are from the Infectious Disease Prevention Division and the Vision, Hearing, Spinal Screening (VHSS) program within the Community Health Improvement Division. Access for these users is provisioned as part of the DSHS new hire process. Because CHRS does not contain confidential information, Immunization and VHSS staff want to make the process for schools to enter aggregate data as uncomplicated as possible.

**Corrective action plan – 2023:** An “Adding New Users-CHRS” document was submitted to the auditors in 2022 as an interim measure that remains in place. Immunization program and VHSS program staff are working together with HHSC Information Technology to establish a replacement system to CHRS. The new system is expected to address provisioning issues and provide central office staff with reports to be able to analyze data more quickly. This replacement system is expected to be identified and implemented by June 2026.

**2024 update:** The IAMOnline integration is scheduled to occur by July 31, 2025. The CHRS replacement will occur once funding is identified and secured.

**Views of responsible officials – 2024:** The remaining portion of this prior year finding addresses only CHRS. CHRS is a system currently used by public and private schools to enter non-confidential, aggregate data eventually posted to the internet as part of the Annual Report of Immunizations Status. CHRS is not used to track immunizations for higher education institutions. Internal DSHS CHRS users include staff from the Immunization Section within the Infectious Disease Prevention Division and the Vision, Hearing, and Spinal Screen Program (VHSS) within the Community Health Improvement Division. Access for these users is provisioned as part of the DSHS new hire process. Because CHRS does not contain confidential information, Immunization and VHSS staff built CHRS to make the process simple for schools to enter aggregate data.

**Corrective action plan – 2024:** An “Adding New Users-CHRS” document was submitted to the auditors in 2022 as an interim measure that remains in place. HHS IT has coordinated with the program to plan the CHRS IAMOnline transition before the end of July 2025. With the IAMOnline integration, additional levels of approvals will be incorporated into the approval process for adding new users for the CHRS application. The integration of CHRS into IAMOnline will formalize the process for requesting and approving new user requests.

**Implementation date:** Before July 31, 2025, for IAMOnline integration. The CHRS replacement will occur once funding is identified and secured.

**Responsible person:** Greg Leos, Assessment and Epidemiology Unit Director

**2023-003      Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines  
Special Tests and Provisions – Record of Immunization**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Immunization Cooperative Agreements
ALN:	93.268
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	6 NH23IP922616 July 1, 2019 – June 30, 2024
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**DEPARTMENT OF STATE HEALTH SERVICES**

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**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** Texas Vaccines for Children (TVFC) staff perform compliance visits to assess, support, and educate the site regarding TVFC policies and procedures. Compliance visits must be directly entered in PEAR while the review is being conducted. At the conclusion of a compliance visit, the DSHS Public Health Region (PHR) or Quality Assurance (QA) contractor reviewer must discuss the visit’s outcomes with the vaccine coordinator. The discussion must include a review of the site visit findings and a formal follow-up plan with a timeline addressing noncompliance issues or opportunities for improvement. Monthly reports are run from PEAR to ensure all provider audits are being conducted within a 24-month timeframe. When pulling the monthly report of issues/deficiencies, TVFC staff also review to see that follow-up activities have been completed on time. During fiscal year 2023, review and verification of follow up activities for site reviews conducted by TVFC staff were not formally documented. Thus, we were unable to verify that the reviews were being conducted.

**Questioned costs:** Unknown.

**Context:** See “Condition.”

**Cause:** Internal controls surrounding the site visits conducted are not formally documented.

**Effect:** Lack of formal documentation of reviews may result in missed follow-up actions and potential noncompliance.

**Repeat finding:** No

**Recommendation:** TVFC staff should formally document the review of site visit results, including any relevant follow-up actions, to retain documentation of compliance.

**Views of responsible officials:** DSHS agrees formal documentation of TVFC site visits and site-visit reviews would improve the process.

**Corrective action plan:** DSHS TVFC compliance site visits are now separated into two stages: Process & Documentation and Oversight & Verification. During 2023, internal controls and role assignments were established for each phase to ensure appropriate entry into PEAR, review activities, and follow-up activities. These controls are in place and expected to be used throughout fiscal year 2024.

**Implementation date:** February 20, 2024

**Responsible person:** Denise Reeder, MPH, MA, Immunization Section, Vaccine Operations Group Manager

**Status:** Corrective action was implemented.

**2023-004      **Activities Allowed or Unallowed, Allowable Costs/Cost Principles****

Federal Agency:	U.S. Department of Homeland Security
Federal Program Title:	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
ALN:	97.036
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A

## DEPARTMENT OF STATE HEALTH SERVICES

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Award Number and Period: FEMA-4332-DR, FEMA-3540-DR, FEMA-4485-DR, FEMA-4586-DR  
2017, 2020, 2020, 2021

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The Federal Emergency Management Agency (FEMA) evaluates the eligibility of all costs claimed by the applicant. Not all costs incurred as a result of the incident are eligible. Chapter 4 of the Public Assistance Program and Policy Guide states that to be eligible, costs must be:

- Directly tied to the performance of eligible work.
- Adequately documented.
- Reduced by all applicable credits, such as insurance proceeds and salvage values.
- Authorized and not prohibited under federal, state, territorial, tribal, or local government laws or regulations.
- Consistent with applicant’s internal policies, regulations, and procedures that apply uniformly to both federal awards and other activities of the applicant; and
- Necessary and reasonable to accomplish the work properly and efficiently.

**Condition:** Audit procedures included a sample of 60 expenditures, totaling \$97,118,451, incurred during the fiscal year to validate allowability with the grant award. DSHS was unable to provide the project worksheets for seven out of the 60 samples, totaling \$1,878,609. Thus, we were unable to verify that the costs were allowable per the project worksheets. For eight samples, totaling \$561,562, the project worksheets associated with the transactions were not approved.

**Questioned costs:** \$2,440,171.

**Context:** See “Condition.”

**Cause:** FEMA project worksheets from the Texas COVID pandemic remain open. DSHS is continually adding and removing invoices from its claims with FEMA as final expenditures are deemed eligible and ineligible by FEMA and claims are reimbursed. Five of the invoices reported on the schedule of expenditures of federal awards and submitted for reimbursement were originally under a project worksheet but later withdrawn by DSHS as updated FEMA policies deemed certain costs ineligible. As a result, these transactions were no longer associated with a project worksheet at the time of audit fieldwork. Additionally, two invoices reported on the schedule of expenditures of federal awards had not been submitted to FEMA for reimbursement and do not have project worksheets associated with them at the time of audit fieldwork.

Additionally, expenditures reported on the schedule of federal awards are not reconciled to allowable costs after ineligible expenditures are identified.

**Effect:** Amounts reported on the schedule of expenditures of federal awards that are not reconciled to underlying allowable costs may result in disallowed costs.

**Repeat finding:** No

**Recommendation:** We recommend DSHS reconcile all program expenditures, whether they have been incurred, submitted for reimbursement, or reimbursed, to determine the amount to report on the schedule of expenditures of federal awards. Expenditures deemed to be ineligible subsequent to fiscal year end should be removed from the reported amount.

**DEPARTMENT OF STATE HEALTH SERVICES**

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**Views of responsible officials:** During the COVID-19 pandemic, DSHS' primary focus was getting resources where they were needed most. The intensity of the pandemic resulted in significantly increased workloads and a need for rapid response. DSHS previously identified the need to review expenditures and ensure costs are allowable and align with required parameters. Because of the shifting of FEMA eligibility criteria over time, we agree that modifications are needed to ensure transactions comply with the most recent guidance.

**Corrective action plan:** Program is enhancing processes to reconcile current expenses and ensure only eligible expenses are reported on the applicable funding sources. These actions will result in accurate amounts reported on the schedule of federal award expenditures. To strengthen requirements related to unique disaster funding, DSHS will reevaluate all invoices on this grant to ensure they are on the proper funding source. The State Medical Operations Center Finance staff will coordinate with DSHS Financial Division to communicate FEMA updates impacting expense reimbursement.

**Implementation date:** August 31, 2024

**Responsible persons:** Wayne Zwart, Disaster Finance Manager, Center for Health Emergency Preparedness and Response; Amanda Hudson, Budget Director, Financial Division

**Status:** Corrective action was implemented.

**2022-008      Reporting – FFATA Subawards**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
ALN:	93.354
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	NU90TP922165, NU90TP922067 7/1/2021 – 6/30/2023, 3/5/2020 – 3/15/2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**DEPARTMENT OF STATE HEALTH SERVICES**

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**Condition:** In conjunction with the Finance Team within the Contract Management Section (CMS), the FFATA Coordinator coordinates the FFATA reporting process for all required submissions at the Department of State Health Services (DSHS). On a monthly basis, the DSHS FFATA Coordinator identifies FFATA subawards of \$30,000 or more. Information for all relevant data elements is documented on the Data Validation Checklist and reviewed and approved by the FFATA Coordinator prior to being submitted to the CMS Finance Team to enter into FSRS by the end of the subsequent month.

During our testing, we noted that there was no evidence of review on the Data Validation Checklist by the FFATA Coordinator for three of the four monthly submissions selected for testing during the fiscal year.

Additionally, we noted the following instances of noncompliance:

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
5	0	4	0	4
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$1,081,957	\$0	\$512,500	\$0	\$512,500

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Program personnel lack established internal controls and procedures over FFATA reporting to ensure the relevant subawards are submitted accurately and timely.

**Effect:** Failure to verify FFATA submissions for completeness and accuracy may lead to inaccurate information being reported in FSRS.

**Repeat finding:** No

**Recommendation:** DSHS should enhance FFATA policies and procedures including the current controls in place to formally document the verification FFATA reports for completeness and accuracy prior to submission. DSHS should also maintain all relevant documentation which supports the key data elements reported.

**Views of responsible officials:** DSHS implemented a new procedure and a FFATA checklist to include controls and to formally document verification of FFATA reports for completeness and accuracy on March 1, 2022. The records reviewed under this audit were submitted prior to the implementation of the procedure and checklist. The Contract Management Section has fully implemented this recommendation and agree that this is a finding for FY22 based on the overlap in fiscal years and is based solely on timing.

**Corrective action plan:** DSHS will continue to utilize the updated procedure and FFATA checklist that was implemented on March 1, 2022 to ensure the verification of FFATA reports are formally documented prior to submission. DSHS will continue to maintain all relevant documentation to support that the key data elements were reported within the required timeframes.

**Status:** This finding was partially corrected. Corrective action was implemented related to all items except timeliness of submission of the reports.

**Views of responsible officials – 2023:** DSHS continues to recognize the importance of timely and accurate FFATA reporting. The Contract Management Section has now fully implemented this recommendation and strives to achieve 100% compliance. DSHS agrees this is a partial finding for FY23.

**Corrective action plan – 2023:** DSHS will fully implement the audit of records for timely reporting, initiated in March of 2022, throughout fiscal year 2024. The checklist ensures the verifications of FFATA reports are formally documented prior to submission. DSHS will continue to maintain all relevant documentation to support key data elements reported and will take steps to increase timely reporting.

DEPARTMENT OF STATE HEALTH SERVICES

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**Implementation date – 2023:** September 1, 2023

**Responsible person – 2023:** Patty Melchior, Contract Management Section Director

**Status:** Corrective action was implemented.

General Land Office

**2023-005 Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Reporting – Information Technology – Password Configuration**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii  
ALN: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: Various  
Various  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** MIP is GLO’s accounting application that serves as the agency’s system of record for budget, payroll, cash transactions, accounts receivable, and accounts payable. During our testing, we noted that Active Directory password configurations and the MIP lockout configurations do not adhere to the password policy defined in GLO’s Identification and Authentication policies or defined best practices.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** GLO did not have processes in place to enforce password policies as outlined in the agency’s Identification and Authentication policies.

**Effect:** Failure to follow GLO’s password policy increases the risk of inappropriate access.

**Repeat finding:** No

**Recommendation:** We recommend GLO update their password settings to align with the agency’s password policy.

**Views of responsible officials:** We concur with the finding and the recommendation. Of note is that MIP is a standalone system and doesn’t provide the same password complexity and lockout capability that Active Directory offers, so we will address these individually. The risk associated with not having this same capability in the MIP system is somewhat mitigated by MIP being a system that is only available on-premises or via VPN with a valid Active Directory account.



**Corrective action plan:** The GLO will update the Active Directory password policy for GLOAD domain users to align it to the agency password policy as defined in GLO Identification and Authentication policy. We are unable to add the same password policy complexity and lockout settings to the on-premises, standalone MIP system as this software doesn't provide that functionality.

**Implementation date:** May 15, 2024

**Responsible person:** Brad Kaufman, Senior Director of IT Operations.

**Status:** Corrective action was implemented.

**2023-006    Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Reporting – Information Technology – User Access**

Federal Agency:	U.S. Department of Housing and Urban Development
Federal Program Title:	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
ALN:	14.228
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	Various Various
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** The Community Development and Revitalization (CDR) division of GLO uses TIGR as its primary grant management system of record. It is used to manage and process CDBG-DR and CDBG-MIT grant transactions.

During our testing, we noted one of 13 terminations selected for testing did not have their Active Directory and TIGR access revoked upon termination in accordance with GLO's Account Management policies, which state:

1.8 All access accounts established for contractors, consultants, vendors, and maintenance accounts must be disabled immediately upon termination or completion of the contract period.

1.9 In the event of involuntary termination of users, access must be removed or disabled prior to or at the same time the user is notified of the termination.

The employee was terminated on July 5, 2023, however, their access was not removed. Subsequent to audit procedures, management terminated access to the Active Directory on September 25, 2023, and TIGR on September 28, 2023. Management was unable to provide evidence to support that neither system had been accessed between the date of the termination and the date that the system access was removed.

## GENERAL LAND OFFICE

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We also noted that while management affirmed that a privileged user access review was completed for Active Directory accounts, there was no evidence maintained of the completion date, who the review was performed by, or frequency of review.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The exception related to the terminated employee was caused by a delay in communication between multiple departments within GLO. The exception related to user access reviews was caused by GLO not maintaining adequate documentation.

**Effect:** Failure to disable and archive accounts for users that have been terminated increases the risk of inappropriate access and noncompliance. Failure to maintain adequate documentation of user access reviews may result in omission of steps in the review process.

**Repeat finding:** No

**Recommendation:** We recommend GLO enhance the existing process to allow for timely communication of terminated employees. Additionally, we recommend GLO develop a policy that outlines the documentation of user access reviews.

**Views of responsible officials:** We concur with the finding and the recommendation and will take action to address the concerns.

**Corrective action plan:** The GLO will review the process and task notes templates to correct the language to ensure it differentiates between those that have TIGR access and those that do not, and properly reflects what was reviewed and completed with an offboarding request.

In addition, the GLO will review the account de-provisioning process in place to determine if it can be improved to address the account access that was available after this individual left the agency. The GLO will implement a semi-annual manual or automated account review process to identify accounts for former employees who were not properly disabled with their departure from the agency. This process will be documented as part of our overall user access review processes.

**Implementation date:** May 15, 2024

**Responsible persons:** Robert Eason, Deputy Director, CDR, Pamela Mathews, Director Program Integration, CDR, Brad Kaufman, Senior Director of IT Operations.

**Status:** Corrective action was implemented.

### **2023-007 Reporting – FFATA Subawards**

Federal Agency:	U.S. Department of Housing and Urban Development
Federal Program Title:	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
ALN:	14.228
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	B-18-DP-48-0002 January 12, 2021 – January 12, 2033

**GENERAL LAND OFFICE**

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Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** GLO’s Contract Department determines subawards that are required to be reported in FSRS under FFATA reporting requirements. These subawards are subsequently provided to GLO’s Federal Finance and Grants Management to report in FSRS.

During our testing, we noted the following exceptions:

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
8	0	2	0	0
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$755,169,500	\$0	\$175,000	\$0	\$0

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Subawards were inadvertently omitted from the information provided to Federal Finance and Grants Management resulting in untimely submission.

**Effect:** Failure to submit FFATA subawards timely may lead to noncompliance with federal requirements.

**Repeat finding:** No

**Recommendation:** We recommend that management establish standard operating procedures in order to guarantee accurate support and timely communication between departments to ensure timely submission of required reports.

**Views of responsible officials:** We agree that two sub-awards were inadvertently omitted from the information provided to Federal Finance and Grants Management, resulting in an untimely submission.

**Corrective action plan:** In this case, the filtering of the data did not pick up these two contracts. When it was determined that they had been overlooked, the reporting was completed. The source information for FFATA reporting was originally coming from the Contracts department. In order to have a more complete dataset, CDR was tasked as identifying the source data as opposed to Contracts as they are more familiar with these contracts. This change was implemented beginning in September 2023. This change should mitigate the chance of any contracts being missed.

**Implementation date:** September 2023

**Responsible person:** Elizabeth Ozuna - Senior Director of Federal Finance and Grant Management

**Status:** Corrective action was implemented.

Health and Human Services Commission

**2023-008 Activities Allowed or Unallowed, Allowable Costs/Cost Principles**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds  
ALN: 21.027  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: SLT – 8809: Project Name: HHSC Section 33; HHSC Section 12: Rural Hospitals, HHSC Section 22: Sunrise Canyon Hospital  
November 8, 2021 – December 31, 2026  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

In the 2021 Texas Senate Bill 8, HHSC was appropriated money in various sections of the bill received by Texas from the Coronavirus State Fiscal Recovery Fund for the following purposes related to costs incurred during the period beginning October 8, 2021, and ending November 8, 2023, due to the coronavirus pandemic:

- Section 11(a) – funding for the construction of a state hospital in Dallas, Texas.
- Section 12 – funding for grants to support rural hospitals that have been affected by the COVID-19 pandemic.
- Section 13 – funding for the creation of a consolidated internet portal for Medicaid and the Children’s Health Insurance Program medical services provider data.
- Section 14 – funding for technology updates to the Medicaid eligibility computer system.
- Section 15 – funding for COVID-19 related expenses incurred by the Texas Civil Commitment Office related to consumable supplies and travel.
- Section 22 – funding for the expansion of capacity of Sunrise Canyon Hospital.
- Section 33 – funding to administer one-time grants related to providing critical staffing needs resulting from frontline healthcare workers affected by COVID-19, including recruitment and retention bonuses for staff.

**Condition:** Audit procedures included a selection of 60 sampled expenditures totaling \$143,092,786 incurred during the fiscal year to test allowability with the grant awards. We noted that for 48 out of the 60 samples totaling \$9,600,062, the agency did not obtain supporting documentation from the vendor to verify that the amounts advanced to the vendor were expended on allowable costs. We were unable to substantiate the amounts expended by the vendor and allowability of those expenditures in accordance with the relevant Senate Bill 8 section and the Department of the Treasury Final Rule.

## HEALTH AND HUMAN SERVICES COMMISSION

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**Questioned costs:** \$9,600,062.

**Context:** See "Condition."

**Cause:** HHSC is not fully monitoring the use of program funds through collection, review, and maintenance of invoices supporting the expenditures.

**Effect:** Failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat finding:** No

**Recommendation:** HHSC should implement policies and procedures to ensure documentation is maintained for a period of at least three years from the date of submission of the final expenditure report for the grant in accordance with 2 CFR 200.334.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** The Provider Finance Department (PFD) will take proactive measures to establish and enforce guidelines that guarantee documentation is retained for a minimum of three years from the date of submission of the final expenditure report for each grant. This approach aligns with our dedication to transparency, accountability, and responsible grant management. We will ensure that all the documentation is saved within our documentation repository for a minimum of three years from the date of submission.

**Implementation date:** June 1, 2024

**Responsible person:** Stacy Kerns – Director, Business Operations and Support Services

**Status:** Corrective action was implemented.

### **2023-009 Allowable Costs/Cost Principles – Cost Allocations, Matching, Level of Effort, Earmarking (CHIP Only)**

Federal Agency:	U.S. Department of Health and Human Services U.S. Department of Agriculture U.S. Department of Education Social Security Administration
Federal Program Title:	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Temporary Assistance for Needy Families (TANF) Social Services Block Grant (SSBG) Children's Health Insurance Program (CHIP) Block Grants for Community Mental Health Services (MHBG) Block Grants for Prevention and Treatment of Substance Abuse (SABG) Medicaid Cluster Aging Cluster (nonmajor) Disability Insurance/SSI Cluster (nonmajor) Money Follows the Person Rebalancing Demonstration (nonmajor) CCDF Cluster (nonmajor) SNAP Cluster (nonmajor) Special Education-Grants for Infants and Families (nonmajor)

HEALTH AND HUMAN SERVICES COMMISSION

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ALN: 10.557  
93.558  
93.667  
93.767  
93.958  
93.959  
93.775, 93.777, 93.778  
93.044, 93.045, 93.053 (nonmajor)  
96.001, 96.006 (nonmajor)  
93.791 (nonmajor)  
93.575, 93.596, 93.489 (nonmajor)  
10.551, 10.561 (nonmajor)  
84.181 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: WIC  
6TX700527, 6TX700507  
October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2023,  
October 1, 2021 – September 30, 2022, October 1, 2022 – September 30, 2023,  
October 1, 2022 – September 30, 2024

TANF  
2301TXTANF, 2301TXTAN3, 2201TXTANF, and 2201TXTAN3  
October 1, 2022 – September 30, 2023 and October 1, 2021 – September 30,  
2022

SSBG  
2301TXSOSR, 2201TXSOSR and 2101TXSOSR  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023

CHIP  
2105TX5021, 2205TX5021, 2305TX3002, 2305TX5021  
October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2023,  
October 1, 2022 – September 30, 2024

MHBG  
1B09SM087345, 6B09SM087345-01M001, 6B09SM087345-01M002,  
6B09SM087345-01M003, 1B09SM087322-01, 1B09SM085994-01,  
6B09SM085994-01M001, 6B09SM085994-01M002, 6B09SM085994-01M003,  
1B09SM083999 -01, 6B09SM083999-01M001, 1B09SM083830-01,  
6B09SM083830- 01M001  
October 1, 2022 – September 30, 2024, October 17, 2022 – October 16, 2024,  
October 1, 2021 – September 30, 2023, March 15, 2021 – March 14, 2024,  
March 15, 2021 – March 14, 2023, and October 1, 2020 – September 30, 2022

SABG  
1B08TI085835-01, 6B08TI085835-01M001, 6B08TI084673-01M001,  
6B08TI084673-01M002, 1B08TI084673-01, 6B08TI083478-01 6B08TI083478-  
01M002, 6B08TI083478-01M003, 6B08TI083478-01M004  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023,  
and October 1, 2020 – September 30, 2022

Medicaid Cluster  
2205TX5ADM, 2205TX5MAP, 2205TXIMPL; 2305TX5ADM, 2305TX5MAP,  
2305TXIMPL  
October 1, 2021 – September 30, 2022, October 1, 2022 – September 30, 2023

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Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 45 CFR Section 95.507, the State shall submit a cost allocation plan for the State agency as required below to the Director, Division of Cost Allocation (DCA), in the appropriate HHS Regional Office. The plan shall describe the procedures used to identify, measure, and allocate all costs to each of the programs operated by the State agency. The cost allocation plan shall contain the procedures used to identify, measure, and allocate all costs to each benefitting program and activity. Per 45 CFR Section 95.509, the State shall promptly amend the cost allocation plan and submit the amended plan to the Director, DCA, if any of the following events occur, including if other changes occur which make the allocation basis or procedures in the approval cost allocation plan invalid.

**Condition:** HHSC’s approved Public Assistance Cost Allocation Plan (PACAP) expenditures and revenues are initially allocated based on an estimate of Project ID percentages. After actual base statistical data is available, expenditures are reallocated and adjustments between estimated and actual costs are made. The adjustments will result in costs claimed for each period being allocated based on actual base statistics for the same period. Data is updated either by voucher, monthly, quarterly, semi-annually, or annually, depending on the Project ID. HHSC experienced significant delays in updating factors. By the end of the fiscal year, cost allocations had been updated only through August 2022.

Although there is no documented policy over when the FMAP should be updated, HHSC will allocate costs at the FMAP that is in effect at the time of the transaction and will reallocate the transactions using the FMAP in effect at the time of the reallocation. This procedure was not followed in 2023 when the costs for four of 40 sample allocations tested in the CHIP program were allocated using a rate other than the current one in effect resulting in noncompliance with matching requirements.

**Questioned costs:** Unknown

**Context:** See “Condition.”

**Cause:** HHSC’s General Ledger Unit is responsible for cost allocations. At the start of fiscal year 2023, the Unit suffered a loss of more than half of its staff due to turnover. Additionally, the current Federal Medical Assistance Percentage (FMAP) rates were in a stepdown process whereby the rate changed quarterly as opposed to yearly which intensified the workload. In addition, since transformation, the number of Public Assistance Cost Allocation Plan (PACAP) methodologies (Project IDs) has increased by 243%. These methodologies have become increasingly more complex, now including over 80 dependent factors of which some comprise more than 100 fund sources each. This huge increase in both volume and complexity has greatly increased calculation labor and risk of error.

**Effect:** Failure to update factor allocations timely can result in questioned costs.

**Repeat finding:** 2022-010, 2021-004, 2020-016, 2019-006, 2018-005, 2017-009, and 2016-024

**Recommendation:** HHSC should allocate adequate resources to ensure factor allocations are performed and reallocations are updated timely in order to present accurate information.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** The General Ledger Cost Allocation and Chartfield teams are currently fully staffed. An aggressive plan to complete FY 2023 reallocations and catch FY 2024 reallocations up to current (one federal quarter plus one month in arrears) is in place.



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**Implementation date:** August 31, 2024

**Responsible person:** Heather Nevill, Director, Fund Management

**Status:** Corrective action was implemented.

### **2023-010 Reporting – FFATA Subawards**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Temporary Assistance for Needy Families  
Social Services Block Grant  
Block Grants for Community Mental Health Services  
Block Grants for Prevention and Treatment of Substance Abuse

ALN: 93.558  
93.667  
93.958  
93.959

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: TANF  
2301TXTANF, 2301TXTAN3, 2201TXTANF, and 2201TXTAN3  
October 1, 2022 – September 30, 2023 and October 1, 2021 – September 30, 2022

SSBG  
2301TXSOSR, 2201TXSOSR and 2101TXSOSR  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023,  
and October 1, 2020 – September 30, 2022

MHBG  
1B09SM085994-01, 6B09SM085994-01M001, 6B09SM085994-01M002,  
6B09SM083999-01M001, 6B09SM083830-01M001  
October 1, 2021 – September 30, 2023, March 15, 2021 – March 14, 2024, and  
October 1, 2020 – September 30, 2022

SABG  
1B08TI085835-01, 6B08TI085835-01M001, 6B08TI084673-01M001,  
6B08TI084673-01M002, 1B08TI084673-01, 6B08TI083478-01M003  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023,  
and October 1, 2020 – September 30, 2022

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

## HEALTH AND HUMAN SERVICES COMMISSION

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Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** The HHSC Federal Funds Office (FFO) is responsible for submitting all required subawards in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). A standard FFATA Reporting template has been created by the FFO that includes all required elements to be submitted. Program departments must complete and submit the template to the FFO for all federal subawards with amounts over \$30,000 by the 15<sup>th</sup> of every month to be included in that month's submission. Currently, it is the responsibility of the individual program departments to ensure that each obligating action at or over \$30,000 is reported in the FFATA Reporting Template no later than the end of the next month in which the obligation was made. Due to system limitations, there is no central tracking of award obligations. Thus, HHSC was unable to provide a population of first-tier subawards of \$30,000 or more that were obligated during the fiscal year and required to be submitted in FSRS. Accordingly, we were unable to select a sample and test for internal controls over compliance or compliance.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** CAPPs-FIN, HHSC's system of record, does not have the capability to track the date of obligation of federal awards.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines.

**Repeat finding:** 2022-013, 2021-007

**Recommendation:** HHSC should implement functionality into CAPPs-FIN to track when obligations of federal awards are made so that the agency is able to retrieve a list of all subawards by obligation date in order to monitor compliance with the Federal Funding Accountability and Transparency Act.

**Views of responsible officials:** HHSC agrees with the finding but does not concur with the recommendation insofar as it makes a specific designation of CAPPs-Financials as the system to ensure compliance.

**Corrective action plan:** HHSC is currently engaged in long-term planning related to improving FFATA reporting, which may involve the use of CAPPs-Financials, or a different system; with the choice of solution depending on a determination of overall effectiveness. While it may be potentially problematic for HHSC to commit to the specific designation of CAPPs-Financials as the improvement solution, actions will be taken to improve compliance. HHSC will implement a quality review of selected programs to assess FFATA compliance on an annual basis.

**Implementation date:** September 1, 2025

**Responsible person:** Racheal Kane, Director, Federal Funds

**Status:** Corrective action was not implemented, and the finding was reissued in the current year as reference number 2024-005.

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2023-011 Subrecipient Monitoring**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Temporary Assistance for Needy Families  
Social Services Block Grant  
Block Grants for Community Mental Health Services

ALN: 93.558  
93.667  
93.958

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: TANF  
2301TXTANF, 2301TXTAN3, 2201TXTANF, and 2201TXTAN3  
October 1, 2022 – September 30, 2023 and October 1, 2021 – September 30, 2022

SSBG  
2301TXSOSR, 2201TXSOSR and 2101TXSOSR  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023,  
and October 1, 2020 – September 30, 2022

MHBG  
1B09SM087345, 6B09SM087345-01M001, 6B09SM087345-01M002,  
6B09SM087345-01M003, 1B09SM087322-01, 1B09SM085994-01,  
6B09SM085994-01M001, 6B09SM085994-01M002,  
6B09SM085994-01M003, 1B09SM083999 -01, 6B09SM083999-01M001,  
1B09SM083830-01, 6B09SM083830- 01M001  
October 1, 2022 – September 30, 2024, October 17, 2022 – October 16, 2024,  
October 1, 2021 – September 30, 2023, March 15, 2021 – March 14, 2024,  
March 15, 2021 – March 14, 2023, and October 1, 2020 – September 30, 2022

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR section 200.332(a), all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

- Subrecipient’s unique entity identifier (UEI)
- Federal award identification number (FAIN)
- Federal award date of award to the recipient by the federal agency
- Assistance listings number and title
- Indirect cost rate for the federal award (including if the de minimis rate is charged)

## HEALTH AND HUMAN SERVICES COMMISSION

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**Condition:** Audit procedures included a review of a sample of subrecipient contracts for required information with the following results noted:

TANF – For a sample of 17, the contracts did not include:

- UEI (one sample)
- FAIN (four samples)
- Federal award date (four samples)
- Assistance listings numbers and title (four samples)
- Indirect cost rate, including if the de minimis rate is charged (four samples)

SSBG – For 11 of 19 samples, the contract did not include neither the FAIN nor the federal award date of award to the recipient by the federal agency.

MHBG – For 7 of 8 samples, the contract did not include neither the FAIN nor the federal award date of award to the recipient by the federal agency.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Current internal controls in place to ensure a review of subaward agreements is taking place to verify that all required elements are included per 2 CFR 200 §200.332 are not at the correct precision level.

**Effect:** Providing incomplete information to subrecipients may result in inaccurate reporting by the subrecipients and ultimately by HHSC.

**Repeat Finding:** No

**Recommendation:** We recommend management enhance existing controls around the review of all subaward agreements to ensure that all pass-through agreements include each of the required elements by 2 CFR §200.332.

**Views of responsible officials:**

*Temporary Assistance for Needy Families (TANF)* - HHSC concurs with the finding.

*Social Services Block Grants (SSBG)/ Mental Health Block Grants (MHBG)* - HHSC concurs with the finding.

**Corrective action plan:**

TANF – While Intellectual and Developmental Disabilities (IDD) Services & Preadmission Screening & Resident Review (PASRR) no longer operates contracts with Temporary Assistance for Needy Families, Social Services Block Grant, or Block Grants for Community Mental Health Services funding, IDD Services & PASRR’s IDD Contract Management Unit will incorporate the following items into its performance contracts and record the requirement in its procedure defining required data fields for contracts that include federal funding:

- UEI
- FAIN
- Federal award date
- Assistance listings numbers and title
- Indirect cost rate (including if the de minimis rate is charged)

For indirect cost rates, the Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost Rates for the Health and Human Services system. Once a rate is established, the contracting area incorporates the rate into appropriate contracts. The IDD Contract Management Unit will incorporate approved indirect cost rates into contracts that include federal awards.

SSBG/MHBG – Behavioral Health Services’ pass-through agreements effective September 1, 2023 include 2 CFR §200.332 requirements.

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**Implementation dates:** *TANF* – August 31, 2025  
*SSBG/MHBG* – September 1, 2023

**Responsible persons:** *TANF* – Chad Pomerleau, Director, IDD Services & PASRR Contract Management Unit  
*SSBG/MHBG* – Roderick Swan, Associate Commissioner, Behavioral Health Contract Operations

**Status:** Corrective action was partially implemented, and the finding was reissued in the current year as reference number 2024–006.

*TANF* – Corrective action related to the FAIN, federal award date, assistance listing number and title, and indirect cost rate, including the de minimis rate was implemented. However, corrective action related to the inclusion of the UEI into subaward agreements was not corrected.

*SSBG* – Corrective action was implemented.

*MHBG* – Corrective action was implemented.

### **2023-012 Special Tests and Provisions – Penalty for Refusal to Work**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Temporary Assistance for Needy Families (TANF)  
ALN: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2301TXTANF, 2301TXTAN3, 2201TXTANF, and 2201TXTAN3  
October 1, 2022 – September 30, 2023 and October 1, 2021 – September 30, 2022  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Per 45 CFR 261.14, if an individual refuses to engage in work required under section 407 of the Act, the State must reduce or terminate the amount of assistance payable to the family, subject to any good cause or other exceptions the State may establish. Such a reduction is governed by the provisions of § 261.16. The State must, at a minimum, reduce the amount of assistance otherwise payable to the family pro rata with respect to any period during the month in which the individual refuses to work. The State may impose a greater reduction, including terminating assistance. A State that fails to impose penalties on individuals in accordance with the provisions of section 407(e) of the Act may be subject to the State penalty specified at § 261.54. The State’s policy is to reduce benefits 100% for non-cooperation.

**Condition:** HHSC works with the Texas Workforce Commission (TWC) to administer the CHOICES program at the Texas Local Workforce Development Boards (Workforce Boards). TWC sends sanctions initiated by the Workforce Boards to HHSC within seven calendar days of the date of non-cooperation. Subsequently, HHSC has five working days to process and apply the sanction as per policy.

## HEALTH AND HUMAN SERVICES COMMISSION

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A sample of 40 beneficiaries who should have had their benefits reduced was selected for review, which resulted in the following:

- For two cases, the benefits were not reduced timely by one month, resulting in an overpayments of \$654.
- For one case, the benefits were not reduced timely by three months, resulting in an overpayment of \$1,179.

**Questioned costs:** \$1,833.

**Context:** See "Condition."

**Cause:** Upon receipt of the sanctions from TWC, HHSC did not apply them within the timeline set by policy.

**Effect:** Non-cooperating beneficiaries received TANF benefit payments they were not entitled to.

**Repeat finding:** No

**Recommendation:** Sanction requests should be applied timely per policy to ensure ineligible beneficiaries do not receive benefits.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** HHSC has made significant investments in its eligibility workforce to meet workload demands. In the last fiscal year, HHSC has onboarded more than 2,100 eligibility staff, implemented workforce recruitment and retention initiatives, and augmented its training capacity by leveraging technology, strengthening the quality of the virtual learning products and scheduling, and standardizing On-the-Job Trainings.

HHSC will also continue to create and share guidance and tips with staff to reinforce proper data entry in the eligibility determination system, including entries related to TANF.

**Implementation date:** December 31, 2024

**Responsible person:** Gracie Perez – Interim Associate Commissioner, Access and Eligibility Services (AES) Operations

**Status:** Corrective action was implemented.

### **2023-013 Reporting**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Social Services Block Grant
ALN:	93.667
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2301TXSOSR, 2201TXSOSR and 2101TXSOSR October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

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**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

Title 42 USC 1397e requires states and territories to submit to the federal administering agency, the Office of Community Services, an annual Post Expenditure Report no later than six months following the close of the fiscal year. The report includes certain critical key line information including:

1. The number of eligible individuals who received services paid for in part or in whole with federal funds under the SSBG.
2. The amount of Social Services Block Grant funds spent in providing each service.

**Condition:** During testing of key line items noted above in the FY2022 Annual Post Expenditure Report submitted in March 2023, we noted the following variances between the amounts reported and supporting documentation:

### Key Line Item 1

#### *Children*

- Family Planning Services – variance of 1,796
- Prevention and Intervention – variance of 9,866
- Protective Services – Children – variance of 13,511

#### *Adults Age 59 Years and Younger*

- Family Planning Services – variance of 107,476
- Prevention and Intervention – variance of 19,398
- Protective Services – Adults – variance of 21,973
- Other Services – variance of 10,733

#### *Adults Age 60 Years and Older*

- Family Planning Services – variance of 4,549
- Prevention and Intervention – variance of 868
- Protective Services – Adults – variance of 71,969
- Other Services – variance of 14,408

#### *Adults of Unknown Age*

- Prevention and Intervention – variance of 151

### Key Line Item 2

#### *SSBG Allocation*

- Foster Care Services – Children – variance of (\$77,124)
- Information & Referral – variance of \$2,116
- Protective Services – Adults – variance of (\$59,467)
- Protective Services – Children – variance of (\$114,243)

#### *Funds Transferred into SSBG*

- Protective Services – Children – variance of (\$6,948,063)

*Expenditures of All Other Federal, State, and Local Funds*

- Family Planning Services – variance of \$172,504,171
- Foster Care Services – Children – variance of \$674,230,152
- Information & Referral – variance of \$35,508,405
- Protective Services – Adults – variance of \$67,694,139
- Protective Services – Children – variance of \$1,145,408,512
- Other Services – \$171,788,478

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Current internal controls are not at the correct precision level to ensure the completeness and accuracy of the report. Additionally, HHSC did not follow current policies and procedures regarding record retention. More specifically, all variances listed for key line item 1 were due to lack of supporting documentation except for the Protective Services – Children variance of 13,511, which was the difference between amounts reported and supporting documentation provided. All variances for key line item 2 were due to lack of supporting documentation except the four amounts listed under SSBG Allocation, which are a result difference between amounts reported and supporting documentation provided.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported on federal reports. In addition, failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** We recommend management revise its internal controls to reconcile expenditures reported on federal reports to federal expenditures in the general ledger. Additionally, HHSC should implement or revise policies and procedures to ensure documentation is maintained for a period of at least three years from the date of submission of the final expenditure report for the grant in accordance with 2 CFR 200.334.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** The HHSC Federal Funds Office will work with HHSC Accounting, Department of Family and Protective Services (DFPS), and Texas Workforce Commission (TWC) to strengthen oversight of the Social Services Block Grant (SSBG) post-expenditure report. As part of this oversight, HHSC will compile procedure documents, methodologies, data sources, and work documents from DFPS and TWC. The HHSC Federal Funds Office already has this documentation for HHSC.

**Implementation date:** August 31, 2024

**Responsible person:** Racheal Kane, Director, Federal Funds

**Status:** Corrective action was partially implemented. Corrective action was implemented for the following key line items:

- Key line item 1
- Key line item 2 – *SSBG Allocation*
- Key line item 2 – *Expenditures of All Other Federal, State, and Local Funds*

Corrective action was not implemented for key line item 2 – *Funds Transferred into SSBG*. A variance of \$4,753,071 was noted between the amount reported on the 2023 SSBG Post – Expenditure Report and the amount reported on line 3 of the 2023 ACF 196R report. The finding was reissued in the current year as reference number 2024–008.



**2023-014 Eligibility**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Children's Health Insurance Program (CHIP)  
ALN: 93.767  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2105TX5021, 2205TX5021, 2305TX3002, 2305TX5021  
October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2023,  
October 1, 2022 – September 30, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 42 CFR 435.912(c)(3), the determination of eligibility for any applicant may not exceed (except in unusual circumstances such as an administrative or other emergency beyond the agency's control):

- Ninety days for applicants who apply for Medicaid on the basis of disability; and
- Forty-five days for all other applicants.

**Condition:** Audit procedures included a review of 40 CHIP eligibility applications submitted by fiscal year 2023 for benefit recipients to determine whether the eligibility determination was made within 45 days. Of the 40 applications, we identified eight applications for which the eligibility determination was not made within 45 days. The eligibility determinations of these eight applications were made within 46-75 days of the submission date and did not have an administrative or other emergency circumstance.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Current policies and procedures surrounding the timely processing of benefit applications are not being properly implemented.

**Effect:** Failure to process CHIP applications in a timely manner may lead to recipients not receiving benefits timely and noncompliance with grant award terms and conditions.

**Repeat finding:** No

**Recommendation:** HHSC should enforce existing application processing procedures to ensure all applications are reviewed and an eligibility determination is made within the required timeline.

**Views of responsible officials – 2023:** HHSC concurs with the finding.

**Corrective action plan – 2023:** The applicant's file date is the date HHSC or an HHSC agent receives an application that contains, at a minimum, the person's name, address and signature. A faxed or electronic signature, if using the online application available through YourTexasBenefits.com, is acceptable. Access and Eligibility Services (AES) must determine eligibility and provide Form TF0001, Notice of Case Action, by the 45th day after the file date for an application requesting health care for children. Federal regulations at 42 CFR 435.912(c)(3) require that HHSC complete an eligibility determination within 90 days for individuals who are applying for Medicaid based on disability and within 45 days for all other applicants.

HHSC has made significant investments in its eligibility workforce to address required application processing timeframes. In the last fiscal year, HHSC onboarded more than 2,100 eligibility staff, implemented workforce recruitment and retention initiatives, and augmented its training capacity by leveraging technology, strengthening the quality of the virtual learning products and scheduling, and standardizing On-the-Job Trainings.

HHSC is working on cross-training eligibility advisor staff across all programs (SNAP, TANF, Medicaid, CHIP, MEPS). HHSC is actively reviewing existing application processing procedures to ensure all applications are reviewed and an eligibility determination is made within the required timelines.

**2024 update:** Corrective action was not implemented during fiscal year 2024.

**Views of responsible officials – 2024:** HHSC concurs with the finding.

**Corrective action plan – 2024:** In fiscal year 2024, AES gained significant workforce capacity that enabled AES to reallocate workforce resources to applications that were waiting the longest to be processed. In addition, AES reviewed regular monitoring and reporting mechanisms to track application processing times and identify any delays.

HHSC conducted a comprehensive review of application processing workflows to identify strategies to increase capacity or reduce workload. The review identified more than 40 strategies to improve end-user function eliminating unnecessary actions and interactions, improving client experience, and promoting timely workflow.

- A comprehensive Market Analysis Recruitment Plan, Legislative authorized pay raises, AES recruitment and hiring strategies to showcase employee benefits to encourage retention and encourage applications for new hires. These efforts were effective based on the reduction of advisor vacancies from 12.71% in July 2022 to 3.66% in December 2024.
- Segmented Case Process to aid in clearing the backlog of applications which had a positive ripple effect and improvement of CHIP program timeliness.
- Improved training for Medicaid & CHIP Programs – provided revision summary and improved training capacity by 14% in 2024. This enabled AES to increase cross training to advisors to enable them to process additional program types which assisted with processing backlog applications.
- The TIERS Learning Environment was created to improve training and mimic the live case processing more closely. This helps support the transition from training to the field which creates more efficiency in application processing.
- Improved OJT Training Program Guide provided to support staff's transition from training to the field which also created more efficiencies in application processing.

**Implementation date:** December 31, 2024 (Implemented)

**Responsible Persons:** Molly Regan, Deputy Executive Commissioner, AES  
Rachel Patton, Associate Commissioner, AES Operations

**2023-015 Special Tests and Provisions – Provider Eligibility – Lack of Documentation**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Children’s Health Insurance Program  
ALN: 93.767  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2105TX5021, 2205TX5021, 2305TX3002, 2305TX5021  
October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2023,  
October 1, 2022 – September 30, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, a non-Federal entity must: Establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

In order to comply with federal provider eligibility requirements, HHSC must adhere to various subsections of 42 CFR Section 455 including but not limited to:

§ 455.104 – HHSC must require that disclosing entities, fiscal agents, and managed care entities provide the following disclosures:

- The name and address of any person (individual or corporation) with an ownership or control interest in the disclosing entity, fiscal agent, or managed care entity. The address for corporate entities must include as applicable primary business address, every business location, and P.O. Box address.
- Date of birth and Social Security Number (in the case of an individual).
- Other tax identification number (in the case of a corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) or in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest.
- Whether the person (individual or corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling; or whether the person (individual or corporation) with an ownership or control interest in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling.
- The name of any other disclosing entity (or fiscal agent or managed care entity) in which an owner of the disclosing entity (or fiscal agent or managed care entity) has an ownership or control interest.
- The name, address, date of birth, and Social Security Number of any managing employee of the disclosing entity (or fiscal agent or managed care entity).

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§ 455.105 – HHSC must enter into an agreement with each provider under which the provider agrees to furnish to it the following information related to business transactions within 35 days of request:

- The ownership of any subcontractor with whom the provider has had business transactions totaling more than \$25,000 during the 12-month period ending on the date of the request; and
- Any significant business transactions between the provider and any wholly owned supplier, or between the provider and any subcontractor, during the 5-year period ending on the date of the request.

§ 455.106 – Before HHSC enters into or renews a provider agreement, or at any time upon written request by HHSC, the provider must disclose to HHSC the identity of any person who:

- Has ownership or control interest in the provider, or is an agent or managing employee of the provider; and
- Has been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the title XX services program since the inception of those programs.

§ 455.410 – HHSC must require all ordering or referring physicians or other professionals providing services under the State plan or under a waiver of the plan to be enrolled as participating providers.

§ 455.412 – HHSC must:

- Have a method for verifying that any provider purporting to be licensed in accordance with the laws of any State is licensed by such State.
- Confirm that the provider's license has not expired and that there are no current limitations on the provider's license.

§ 455.414 – HHSC must revalidate the enrollment of all providers regardless of provider type at least every five years.

§ 455.432 – HHSC must:

- Conduct pre-enrollment and post-enrollment site visits of providers who are designated as “moderate” or “high” categorical risks to the Medicaid program.
- Require any enrolled provider to permit CMS, its agents, its designated contractors, or HHSC to conduct unannounced on-site inspections of any and all provider locations.

§ 455.434 – HHSC must:

- Require providers to consent to criminal background checks including fingerprinting when required to do so under State law or by the level of screening based on risk of fraud, waste or abuse as determined for that category of provider.
- Establish categorical risk levels for providers and provider categories who pose an increased financial risk of fraud, waste or abuse to the Medicaid program.
  - Upon HHSC determining that a provider, or a person with a 5 percent or more direct or indirect ownership interest in the provider, meets HHSC's criteria hereunder for criminal background checks as a “high” risk to the Medicaid program, HHSC will require that each such provider or person submit fingerprints, in a form and manner to be determined by HHSC, within 30 days upon request from CMS or HHSC.

§ 455.436 – HHSC must confirm the identity and determine the exclusion status of providers and any person with an ownership or control interest or who is an agent or managing employee of the provider through routine checks of Federal databases. Upon enrollment and reenrollment, HHSC must check the Social Security Administration's Death Master File (SSADMF), the National Plan and Provider Enumeration System (NPPES), the List of Excluded Individuals/Entities (LEIE), the Excluded Parties List System (EPLS), and any such other databases as the Secretary may prescribe. During the period the provider is enrolled, HHSC must check the LEIE and EPLS no less frequently than monthly.

§ 455.450 – HHSC must screen all initial applications, including applications for a new practice location, and any applications received in response to a re-enrollment or revalidation of enrollment request based on a categorical risk level of “limited,” “moderate,” or “high.” If a provider could fit within more than one risk level described in this section, the highest level of screening is applicable.

**Condition:** Various departments within and contractors of HHSC are responsible for ensuring medical providers are properly licensed, screened, and enrolled in the Medicaid Program including Contract Administration and Provider Monitoring (CAPM), Access and Eligibility Services (AES), Procurement and Contracting Services, and the Texas Medicaid and Healthcare Partnership.

Audit procedures included a review of 60 providers for CHIP, which resulted in one exception for the following:

- A copy of the completed application was not included in the file.
- Enrollment of the provider was not completed within the last 5 years.
- Verification of the provider's license was not included in the file.
- Required information on ownership and control was not disclosed.
- Supporting documentation was not included in the file indicating the SSADM database was checked at the time of the most recent enrollment.
- Supporting documentation was not included in the file indicating the NPPES database was checked at the time of the most recent enrollment.
- Supporting documentation was not included in the file indicating the LEIE database was checked at the time of the most recent enrollment.
- Supporting documentation was not included in the file indicating the EPLS database was checked at the time of the most recent enrollment.
- Supporting documentation was not included in the file indicating the provider was categorized during screening as limited, moderate, or high risk.
- A copy of the provider agreement was not included in the files.
- Supporting documentation was not included indicating a pre- or post-enrollment site visit was conducted as required for providers designated as moderate or high risk.
- Supporting documentation was not included indicating the provider disclosed the identity of any person who had been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the Title XX services program since the inception of those programs.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC does not have adequate procedures in place to ensure required documentation is obtained and maintained to comply with federal provider eligibility requirements.

**Effect:** Failure to obtain and maintain adequate documentation during the provider screening and enrollment process may result in otherwise ineligible or fraudulent providers receiving CHIP funds.

**Repeat Finding:** No

**Recommendation:** HHSC should implement controls to ensure:

- Documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater in accordance with 2 CFR 200.334.
- Provider licenses are verified during enrollment.
- Providers are re-enrolled at least once every five years.
- Provider agreements are obtained, and the proper disclosures are made.
- Providers are categorized according to risk level and pre- and post-enrollment site visits are conducted as required for those deemed moderate or high risk.
- Relevant federal databases are checked during initial enrollment and at least monthly for all providers currently enrolled in CHIP.

**Views of responsible officials – 2023:** HHSC concurs with the finding.

**Corrective action plan – 2023:** In December 2021, the Texas Health and Human Services Commission (HHSC) implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information).

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Children’s Health Insurance Program (CHIP) provider enrollment, revalidation, and re-enrollment documentation, including risk-based screenings, are tracked in PEMS. Additionally, the relevant federal databases are checked at least monthly for all providers currently enrolled in CHIP.

Of the CHIP providers requested during the fiscal year 2023 Statewide Single Audit, 59 of 60 samples had been enrolled or revalidated through PEMS and the auditor received all requested documentation. The listed exceptions only apply to one CHIP provider. The provider enrolled with CHIP before the implementation of PEMS.

HHSC operated under the public health emergency (PHE) between March 30, 2020, and May 11, 2023. In response to the public health emergency (PHE), the Centers for Medicare and Medicaid Services waived exclusion check requirements for provider reenrollments and revalidations. HHSC is in the process of revalidating providers through PEMS; however, as a result of the PHE end date and provider revalidation requirements, the projected completion date for the required revalidation of all CHIP providers is January 2027.

HHSC continues efforts to enroll CHIP providers through PEMS and expects to eliminate errors related to these documents once all CHIP providers have revalidated.

**2024 update:** Corrective action was partially implemented. Corrective action related to § 455.104, § 455.105, § 455.410, §455.412, § 455.414, § 455.432, § 455.434, and § 455.450 was implemented. Corrective action related to § 455.106 and § 455.436 was not implemented.

**Views of responsible officials – 2024:** HHSC concurs with the finding.

**Corrective action plan – 2024:** Children’s Health Insurance Program (CHIP) provider enrollment, revalidation, and re-enrollment documentation, including risk-based screenings and disclosures, are tracked in PEMS. Additionally, the relevant federal databases are checked at least monthly for all providers currently enrolled in CHIP.

HHSC continues efforts to enroll CHIP providers through PEMS and expects to eliminate errors related to these documents once all CHIP providers have revalidated.

**Implementation date:** December 2021, PEMS implementation (Implemented)  
January 2027, provider enrollment and revalidation completed.

**Responsible Persons:** Jordan Nichols, Deputy Associate Commissioner, Medicaid and CHIP Services Management

### **2023-016      Period of Performance**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Block Grants for Community Mental Health Services
ALN:	93.958
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1B09SM087345, 6B09SM087345, 1B09SM087322-01 October 1, 2022 – September 30, 2024, October 17, 2022 – October 16, 2024
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.403(h) cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

**Condition:** For projects with period of performance beginning dates during the fiscal year, audit procedures included testing transactions posted to the general ledger during the first month of the award. We noted the following instances of noncompliance:

- For the two sampled transactions, totaling \$56,997, one of the expenditures, totaling \$31,254, was related to costs incurred prior to the period of performance begin date.

**Questioned costs:** \$31,254.

**Context:** See “Condition.”

**Cause:** Current controls are not at the correct precision level to detect costs charged outside of the period of performance.

**Effect:** Ineffective internal controls may result in questioned costs and noncompliance with the terms of the grant.

**Repeat finding:** No

**Recommendation:** HHSC should enhance and/or modify existing controls to ensure that costs charged to a project have service dates within the period of performance stated in the federal award.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** HHSC completed the correction of the rate prior to year-end close on August 25, 2023. General Ledger Cost Allocation Team will work with CFO Operations Support to develop a query to identify journal transactions that post in the CAPPS Financials general ledger module before the project start date. This query will be run monthly and any exceptions will be corrected. An additional review of the new fiscal year payroll projects will be performed by both Budget and the General Ledger Chartfield teams as part of annual fiscal year close coordination.

**Implementation date:** August 31, 2024

**Responsible person:** Heather Nevill, Director, Fund Management

**Status:** Corrective action was not implemented, and the finding was reissued in the current year as reference number 2024–007.

**2023-017 Special Tests and Provisions – ADP Risk Analysis and System Security Review – Information Technology – Lack of Risk Assessments**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA Number: 93.775, 93.777, 93.778

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: 2205TX5ADM, 2205TX5MAP, 2205TXIMPL; 2305TX5ADM, 2305TX5MAP, 2305TXIMPL  
October 1, 2021 – September 30, 2022, October 1, 2022 – September 30, 2023

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

State agencies must establish and maintain a program for conducting periodic risk analyses to ensure that appropriate, cost-effective safeguards are incorporated into new and existing systems. State agencies must perform risk analyses whenever significant system changes occur. State agencies shall review the ADP system security installations involved in the administration of Health and Human Services (HHS) programs on a biennial basis. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures and personnel practices. The State agency shall maintain reports on its biennial ADP system security reviews, together with pertinent supporting documentation, for HHS on-site reviews (45 CFR section 95.621).

**Condition:** HHSC has a total of 62 in-house and third-party systems that are used in the administration of Medicaid, which are required to be reviewed each biennial period. During the fiscal year 2022-2023 biennial, only five risk assessments were executed based on internal methodology or third-party assessments. HHSC did not perform risk assessments over the remaining 57 systems during the two-year period.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** HHSC is not adhering to its’ current policies and procedures regarding completion of the biennial ADP system security reviews.

**Effect:** Failure to perform risk analyses increases the risk that safeguards will not be in place over physical and data security.

**Repeat finding:** No

**Recommendation:** HHSC should ensure all systems are reviewed in a two-year period. HHSC should also implement oversight controls to ensure progress toward the plan is executed during the two-year period, including resolution of remediation items.

**Views of responsible officials – 2023:** HHSC concurs with the finding.



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**Corrective action plan – 2023:** To ensure compliance is being met with Risk Assessments, the Chief Information Security Officer (CISO) will implement regular compliance reviews, at the beginning of each quarter with Program Director level leadership. Any non-compliance will be addressed with the Program area by regularly sharing email reminders for reporting, training, and assistance from security.

The reports will begin to be shared on July 31, 2024.

Application Services, in collaboration with the CISO and the Information Technology (IT) Business Operations' Policy, Planning, and Performance team, will establish and publish a process for the successful completion of Risk Assessments, including roles and responsibilities, processes, and procedures to ensure timely completion and ongoing compliance.

The target implementation date for this document is January 15, 2025.

**Implementation date – 2023:** January 15, 2025

**Responsible persons – 2023:** Leatha Marr, Director, IT Applications Services, and Vikram Muralidharan, Chief Information Security Officer

**Status:** Corrective action was not implemented, and the finding was reissued in the current year as reference number 2024-012.

### **2023-018 Special Tests and Provisions – Provider Eligibility – Lack of Documentation**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Medicaid Cluster
ALN:	93.775, 93.777, 93.778
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	<u>Medicaid Cluster</u> 2205TX5ADM, 2205TX5MAP, 2205TXIMPL; 2305TX5ADM, 2305TX5MAP, 2305TXIMPL October 1, 2021 – September 30, 2022, October 1, 2022 – September 30, 2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Material Weakness in Internal Control over Compliance and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, a non-Federal entity must: Establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

In order to comply with federal provider eligibility requirements, HHSC must adhere to various subsections of 42 CFR Section 455 including but not limited to:

§ 455.104 – HHSC must require that disclosing entities, fiscal agents, and managed care entities provide the following disclosures:

- The name and address of any person (individual or corporation) with an ownership or control interest in the disclosing entity, fiscal agent, or managed care entity. The address for corporate entities must include as applicable primary business address, every business location, and P.O. Box address.
- Date of birth and Social Security Number (in the case of an individual)
- Other tax identification number (in the case of a corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) or in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest.
- Whether the person (individual or corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling; or whether the person (individual or corporation) with an ownership or control interest in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling.
- The name of any other disclosing entity (or fiscal agent or managed care entity) in which an owner of the disclosing entity (or fiscal agent or managed care entity) has an ownership or control interest.
- The name, address, date of birth, and Social Security Number of any managing employee of the disclosing entity (or fiscal agent or managed care entity).

§ 455.105 – HHSC must enter into an agreement with each provider under which the provider agrees to furnish to it the following information related to business transactions within 35 days of request:

- The ownership of any subcontractor with whom the provider has had business transactions totaling more than \$25,000 during the 12-month period ending on the date of the request; and
- Any significant business transactions between the provider and any wholly owned supplier, or between the provider and any subcontractor, during the 5-year period ending on the date of the request.

§ 455.106 – Before HHSC enters into or renews a provider agreement, or at any time upon written request by HHSC, the provider must disclose to HHSC the identity of any person who:

- Has ownership or control interest in the provider, or is an agent or managing employee of the provider; and
- Has been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the title XX services program since the inception of those programs.

§ 455.410 – HHSC must require all ordering or referring physicians or other professionals providing services under the State plan or under a waiver of the plan to be enrolled as participating providers.

§ 455.412 – HHSC must:

- Have a method for verifying that any provider purporting to be licensed in accordance with the laws of any State is licensed by such State.
- Confirm that the provider's license has not expired and that there are no current limitations on the provider's license.

§ 455.414 – HHSC must revalidate the enrollment of all providers regardless of provider type at least every five years.

§ 455.432 – HHSC must:

- Conduct pre-enrollment and post-enrollment site visits of providers who are designated as “moderate” or “high” categorical risks to the Medicaid program.
- Require any enrolled provider to permit CMS, its agents, its designated contractors, or HHSC to conduct unannounced on-site inspections of any and all provider locations.

§ 455.434 – HHSC must:

- Require providers to consent to criminal background checks including fingerprinting when required to do so under State law or by the level of screening based on risk of fraud, waste or abuse as determined for that category of provider.
- Establish categorical risk levels for providers and provider categories who pose an increased financial risk of fraud, waste or abuse to the Medicaid program.
  - Upon HHSC determining that a provider, or a person with a 5 percent or more direct or indirect ownership interest in the provider, meets HHSC's criteria hereunder for criminal background checks as a "high" risk to the Medicaid program, HHSC will require that each such provider or person submit fingerprints, in a form and manner to be determined by HHSC, within 30 days upon request from CMS or HHSC.

§ 455.436 – HHSC must confirm the identity and determine the exclusion status of providers and any person with an ownership or control interest or who is an agent or managing employee of the provider through routine checks of Federal databases. Upon enrollment and reenrollment, HHSC must check the Social Security Administration's Death Master File (SSADMF), the National Plan and Provider Enumeration System (NPPES), the List of Excluded Individuals/Entities (LEIE), the Excluded Parties List System (EPLS), and any such other databases as the Secretary may prescribe. During the period the provider is enrolled, HHSC must check the LEIE and EPLS no less frequently than monthly.

§ 455.450 – HHSC must screen all initial applications, including applications for a new practice location, and any applications received in response to a re-enrollment or revalidation of enrollment request based on a categorical risk level of "limited," "moderate," or "high." If a provider could fit within more than one risk level described in this section, the highest level of screening is applicable.

**Condition:** Various departments within and contractors of HHSC are responsible for ensuring medical providers are properly licensed, screened, and enrolled in the Medicaid Program including Contract Administration and Provider Monitoring (CAPM), Access and Eligibility Services (AES), Procurement and Contracting Services, and the Texas Medicaid and Healthcare Partnership.

Audit procedures included a review of 60 providers each for Medicaid, which resulted in the following (sampled exceptions noted in parentheses):

- A copy of the completed application was not included in the file. (9 providers)
- Enrollment of the provider was not completed within the last 5 years. (7 providers)
- Verification of the provider's license was not included in the file. (7 providers)
- Required information on ownership and control was not disclosed. (11 providers)
- Supporting documentation was not included in the file indicating the provider consented to a criminal background check. (9 providers)
- Supporting documentation was not included in the file indicating the SSADMF database was checked at the time of the most recent enrollment. (12 providers)
- Supporting documentation was not included in the file indicating the NPPES database was checked at the time of the most recent enrollment. (12 providers)
- Supporting documentation was not included in the file indicating the LEIE database was checked at the time of the most recent enrollment. (12 providers)
- Supporting documentation was not included in the file indicating the EPLS database was checked at the time of the most recent enrollment. (12 providers)
- Supporting documentation was not included in the file indicating the provider was categorized during screening as limited, moderate, or high risk. (13 providers)
- A copy of the provider agreement was not included in the files. (13 providers)
- Supporting documentation was not included indicating a pre- or post-enrollment site visit was conducted as required for providers designated as moderate or high risk. (13 providers)
- Supporting documentation was not included indicating the provider disclosed the identity of any person who had been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the Title XX services program since the inception of those programs. (9 providers)

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC does not have adequate procedures in place to ensure required documentation is obtained and maintained to comply with federal provider eligibility requirements.

**Effect:** Failure to obtain and maintain adequate documentation during the provider screening and enrollment process may result in otherwise ineligible or fraudulent providers receiving Medicaid funds.

**Repeat finding:** 2022-014, 2021-008

**Recommendation:** HHSC should implement controls to ensure:

- Documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater in accordance with 2 CFR 200.334.
- Provider licenses are verified during enrollment.
- Providers are re-enrolled at least once every five years.
- Provider agreements are obtained, and the proper disclosures are made.
- Providers are categorized according to risk level and pre- and post-enrollment site visits are conducted as required for those deemed moderate or high risk.
- Relevant federal databases are checked during initial enrollment and at least monthly for all providers currently enrolled in Medicaid.

**Views of responsible officials:** HHSC concurs with this repeat finding.

**Corrective action plan:** In December 2021, HHSC implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information).

Medicaid provider enrollment, revalidation, and re-enrollment documentation, including risk-based screenings, are tracked in PEMS. Additionally, the relevant federal databases are checked at least monthly for all providers currently enrolled in Medicaid.

Of the Medicaid providers requested during the fiscal year 2023 Statewide Single Audit, 47 of 60 samples had been enrolled or revalidated through PEMS and the auditor received all requested documentation. The listed exceptions only apply to Medicaid long-term care (LTC) providers whose enrollment and/or revalidation have not yet been processed through PEMS. The LTC enrollment and revalidation process mirrors the sampled acute care providers which were found to be 100 percent compliant during this review, further supporting that the process is working.

HHSC operated under the public health emergency (PHE) between March 30, 2020, and May 11, 2023. In response to the PHE, the Centers for Medicare and Medicaid Services waived exclusion check requirements for provider reenrollments and revalidations. HHSC is in the process of revalidating providers through PEMS; however, as a result of the PHE end date and provider revalidation requirements, the projected completion date for the required revalidation of all LTC providers is January 2027.

HHSC continues efforts to enroll LTC providers through PEMS and expects to eliminate errors related to these documents once all LTC providers have revalidated.

**Implementation dates:** December 2021, PEMS implementation  
January 2027, LTC provider enrollment and revalidation completed

**Responsible persons:** Jordan Nichols, Deputy Associate Commissioner, Medicaid and CHIP Services Operations Management

## HEALTH AND HUMAN SERVICES COMMISSION

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**Status:** Corrective action was partially implemented, and the finding was reissued in the current year as reference number 2024–013. Corrective action related to § 455.104, § 455.105, § 455.106, § 455.410, §455.412, § 455.432, § 455.434, § 455.436 and § 455.450 was implemented for both managed care organizations and long-term care providers. Additionally, corrective action related to § 455.414 was implemented for managed care organizations. However, corrective action related to § 455.414 was not implemented for long-term care providers.

### **2019-017 Eligibility**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Money Follows the Person Rebalancing Demonstration  
CFDA Number: 93.791  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1LICMS300151  
1/1/2007-9/30/2020  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Material Weakness and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

The Money Follows the Person Demonstration (MFPD) was implemented to eliminate barriers and enable Medicaid-eligible individuals to transition from nursing facilities (NF) to the community and receive necessary long term services and supports (LTSS) in the setting of the individual's choice. Individuals can participate in the program through the STAR+ program and through the Home and Community Based Services (HCS) program. To be eligible for MFPD, the individual must meet eligibility criteria that requires the individual to:

- reside continuously in an institutional setting for at least 90 days prior to the eligibility date and be enrolled from a Medicaid certified nursing facility (NF);
- be Medicaid eligible under Title XIX of the Social Security Act;
- be transitioning\* from a NF into a qualified residence that includes:
  - a home owned or leased by the individual or individual's family member;
  - an apartment with an individual lease that includes living, sleeping, bathing, and cooking areas in which the individual/or family member has domain;
  - Assisted Living (AL) apartment (service code 19);
  - Residential Care apartment (service code 19A); and
  - Adult Foster Care (AFC) home (no more than four unrelated individuals living in the home);
- agree to participate in the MFPD by completing Form 1580, Texas Money Follows the Person Demonstration Project Informed Consent for Participation, signed by the individual or authorized representative (AR) and MCO staff after explanation of MFPD and prior to delivery of services.

\*The MCO must include the AR in the actual transition planning, if applicable.

HHSC has outsourced the eligibility determination for the STAR+ program and the HCS program to Managed Care Organizations (MCO) and Local Intellectual and Developmental Disability Authorities (LIDDA).

**Condition:** During our testing, we noted the following:

- Out of 40 individuals determined eligible by MCOs/LIDDAs, HHSC did not retain or receive Form 1580 for six individuals.
- HHSC did not retain or receive documentation showing that the MCO/LIDDAs screened the case for eligibility for the MFPD program for 2 out of 40 cases.
- One out of 40 participants reviewed stayed in the program more than 365-days entitlement period.
- One out of 40 participants reviewed did not stay in a qualified institutions for 90 days or more.
- 14 out of 40 participants reviewed were not eligible for MFPD.
- 40 out of 40 samples selected did not have a monitoring process in place to ensure if the MCO/service coordinator determined eligibility correctly.

**Questioned costs:** \$225,695.

**Context:** See "Condition."

**Repeat finding:** No.

**Recommendation:** We recommend the Program to maintain effective internal controls, implement monitoring procedures, and provide training to staff to ensure proper record retention in order to comply with applicable procedures and federal regulations.

**Views of responsible officials – 2019:** In accordance with The Centers for Medicare and Medicaid (CMS) approved Sustainability Plan, Texas ended MFPD enrollment December 31, 2017, with the entitlement period continuing for the following 12 months.

MFPD was modeled after the Texas Promoting Independence initiative, the state's model to transition people from institutional services to community settings. Texas implemented MFPD with sustainability in mind, using its own waiver structure. Over the course of the project, functions such as informed consent and verifying eligibility for the demonstration were transferred through contract changes to the entities performing service coordination or transition planning. The contracts are to be monitored by the specific HHSC division issuing the contract.

The informed consent form was used to obtain permission to be in the national evaluation. During the evaluation, DADS/HHSC monitored those closely each month. The evaluation ended in September 2017. The consent form also identified unique demonstration services. Those services were incorporated into the service array and are now available to anyone who transitions from an institution to STAR+PLUS HCBS or HCS.

Verifying MFPD eligibility continues to be important. For people in HCS, the LIDDAs were required to determine eligibility. For members enrolled in STAR+PLUS HCBS, the MCOs check eligibility, the PSU is required to verify eligibility before entering the MFPS code.

**Corrective action plan – 2019:** To improve internal controls, program staff will:

- Coordinate with the LIDDA, Program Support Unit, Managed Care Contract Compliance and Oversight, and Money Follows the Person Demonstration staff to clarify roles and responsibilities for MFP demonstration enrollment, verification of demonstration qualifications, and monitoring. September 30, 2020
- Revise the Informed Consent Form (Form 1580) to add signature of MCO and LIDDA service coordinators to sign they verified the person's qualifications and request the form be securely emailed to a program email address to reduce the reliance on a staff member or FAX machine. June 2020
- Provide training to MCO and LIDDA staff on obtaining informed consent to participate in the MFP demonstration. November 2020

**2020 update:** Per inquiry with the department, the Informed Consent Form was revised per the corrective action plan as of August 31, 2020. Management had implemented the remaining corrective action by the implementation date of November 2020. However, as this corrective action was not implemented until after August 31, 2020, the finding remained for fiscal year 2020.

In addition, HHSC provided the Centers for Medicare and Medicaid Services (CMS) the support information and documentation related to this finding in December 2020. CMS confirmed the issue was resolved based on their review of the information and documentation provided.

**Views of responsible officials – 2020:** Agree

**Corrective action plan – 2020:** To improve internal controls, program staff will:

- Coordinate with the LIDDA, Program Support Unit, Managed Care Contract Compliance and Oversight, and Money Follows the Person Demonstration staff to clarify roles and responsibilities for MFP demonstration enrollment, verification of demonstration qualifications, and monitoring. September 30, 2020
- Revise the Informed Consent Form (Form 1580) to add signature of MCO and LIDDA service coordinators to sign they verified the person's qualifications and request the form be securely emailed to a program email address to reduce the reliance on a staff member or FAX machine. June 2020
- Provide training to MCO and LIDDA staff on obtaining informed consent to participate in the MFP demonstration.

**2021 update:** Corrective action was implemented on the prior exception related to participants staying in the program more than the 365-days entitlement period. The remaining matters were not corrected as of August 31, 2021 as follows:

- Retention or receipt of Form 1580
- Retention or receipt of documentation showing that the MCO/LIDDAs screened the case for eligibility for the MFPD program
- Participants residing continuously in an institutional setting for at least 90 days prior to the eligibility date and be enrolled from a Medicaid certified nursing facility (NF)
- Participants be Medicaid eligible under Title XIX of the Social Security Act
- Implementation of a monitoring process to ensure if the MCO/service coordinator determined eligibility correctly

**Views of responsible officials – 2021:** Agree

**Corrective action plan – 2021:** Money Follows the Person Demonstration (MFPD) staff will conduct the following remediation activities:

- Send notice as a reminder to all MCOs and LIDDAs that per their handbook, they are expected to use the current version of consent form (Form 1580) found in these handbooks and verify prior institutionalization for the required length of time. Remind them of handbook requirement to submit Form 1580 to the appropriate mailbox.

Estimated completion: 4/30/2022

- Present at monthly MCO and LIDDA staff and management meetings to emphasize the importance of using the current informed consent form and verify prior institutionalization for the required length of time. Remind them to submit the informed consent (Form 1580) to the appropriate mailbox.

Estimated completion: 6/30/2022

- MFPD staff will develop a monitoring process to verify MCO and LIDDA staff are using the correct informed consent form and that participants are eligible for the MFPD program.

Estimated completion: 12/31/2022

**2022 update:** Corrective action is still ongoing and is on track for full implementation in December 2022 as expected.

**Views of responsible officials – 2022:** Agree

**Corrective action plan – 2022:** Money Follows the Person Demonstration (MFPD) conducted the following remediation activities:

MFPD staff provided training on May 4, 2022, reminding MCOs that they are expected to use the current version of consent form found in the program handbooks, as well as verify prior institutionalization for the required length of time. Local Intellectual and Developmental Disability Authorities (LIDDAs) were also provided this guidance in a meeting on August 2, 2022, with an opportunity to ask process questions at weekly meetings.

MFPD staff developed a monitoring process to ensure the correct form is submitted and the information on the form is accurate and complete. Compliance has improved since the implementation of the new process in August 2022.

**2023 update:** Corrective action was implemented on the prior exception related to participants being Medicaid eligible under Title XIX of the Social Security Act and a monitoring process being put in place to ensure proper eligibility determination. The remaining matters were not corrected as of August 31, 2023 as follows:

- Retention or receipt of Form 1580
- Retention or receipt of documentation showing that the MCO/LIDDAs screened the case for eligibility for the MFPD program
- Participants residing continuously in an institutional setting for at least 60 days prior to the eligibility date and be enrolled from a Medicaid certified nursing facility (NF)

**Views of responsible officials – 2023:** HHSC concurs with the finding.

**Corrective action plan – 2023:** To address the 2023 findings related to MFPD Form 1580 and required documentation to verify MFPD participants meet program eligibility requirements, MFPD staff will:

- Conduct training to remind all managed care organizations (MCO) and LIDDAs that, per their respective handbooks, they must use the current version of consent form (Form 1580) found in program handbooks and must verify prior institutionalization for the required length of time. Staff will also remind MCOs and LIDDAs of the handbook requirement to submit Form 1580 to the appropriate mailbox.  
Estimated completion: September 30, 2024
- Explore making changes to the STAR+PLUS contract and LIDDA contracts to clarify MCO and LIDDA requirements regarding completion of the Form 1580 and verification of 60-day institutional stay.  
Estimated completion: September 30, 2024
- Conduct quarterly monitoring of MFPD enrollments to ensure individuals meet all eligibility requirements. This entails confirming Form 1580 has been submitted, providing documentation that the MCO or LIDDA screened the case for eligibility and confirmed participants resided continuously in an institutional setting for at least 60 days prior to the eligibility date.  
Estimated completion: August 31, 2024

**Implementation date:** September 30, 2024

**Responsible persons:** Katherine Layman, Director, Program Policy, Medicaid and CHIP Services

**Status:** Corrective action was implemented.



Office of the Governor

**2023-019 Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Earmarking, Procurement, Suspension and Debarment, Reporting – Information Technology – Change Management**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds  
ALN: 21.027  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: SLT – 8809: Project Name: CACT Section 3: Children’s Advocacy; OOG TTIR Section 2; OOG Section 24: Trusted Programs within the Office of the Governor November 8, 2021 – December 31, 2026  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** System changes that were applied to the production Texas Travel Industry Recovery Grant Program (TTIR) environment were not documented in accordance with appropriate change management procedures. We were unable to verify that changes were requested, approved, and segregation of duties existed within the process for five of the five samples selected for testing.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** OOG currently utilizes emails and Microsoft Teams messages to transmit information during the change management process request and approval process. However, documentation from these methods was not retained.

**Effect:** Failure to formally document system changes could result in undocumented or unauthorized changes to the application.

**Repeat finding:** No

**Recommendation:** We recommend formally documenting and retaining the request and approval of all changes related to the TTIR application.

**OFFICE OF THE GOVERNOR**

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**Views of responsible officials:** The Office of the Governor (OOG) management agrees with the finding that the documented evidence of Change Management execution is insufficient. While the change management procedure is in practice cohesive and in continued use, the documentation of such and evidence of the repeatability thereof, is insufficient for the Texas Travel Industry Recovery Grant Program (TTIR) Portal.

**Corrective action plan:** The OOG updated and documented the Change Management Procedures for Portal systems for all Portals subsequent to TTIR. The OOG began using Super Clio (the internally developed Change Management tracking system) for new projects and Portals, subsequent to TTIR, in accordance with the new Change Management Procedure. Please see attached Change Management Procedure for OOG Information Services Division Portal systems. TTIR is a portal system that was created for a limited purpose and will decommission in the summer of 2024. The OOG will include the TTIR decommissioning project under the Change Management Procedure and mandate use of Super Clio. OOG Management does not anticipate further changes will be done to TTIR code, hotfixes applied, or content changes will be made. Any exceptions to this will be documented, approved, and signed by Management and put in the TTIR Program file for future evidence.

**Implementation date:** Full implementation March 1, 2024

**Responsible persons:** Suzanne Johnson, Director of Administration, and Lars Hjaltman, Director of Information Services Division

**Status:** Corrective action was implemented.

**2023-020      Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Earmarking, Procurement, Suspension and Debarment, Reporting – Information Technology – Logical Access**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Coronavirus State and Local Fiscal Recovery Funds
ALN:	21.027
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	SLT – 8809: Project Name: CACT Section 3: Children’s Advocacy; OOG TTIR Section 2; OOG Section 24: Trusted Programs within the Office of the Governor November 8, 2021 – December 31, 2026
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** OOG did not perform a documented periodic access review of users for the eGrants application, which would include a review of privileged users’ access during the fiscal year.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Management's timeline to complete the user access review was delayed.

**Effect:** Failure to perform user access reviews in a timely manner could result in undetected inappropriate access or inappropriate changes to the application.

**Repeat finding:** No

**Recommendation:** We recommend that OOG enforce current policies and procedures in relation to eGrants to complete timely user access reviews and document the results. The user access review should include a review of all privileged accounts on a periodic basis to verify that all active accounts are supported by a business purpose.

**Views of responsible officials:** The Office of the Governor (OOG) management agrees with the finding that the OOG did not perform a documented periodic access review of users for the eGrants application, which would include a review of privileged users' access during the fiscal year.

**Corrective action plan:** The Office of the Governor, Public Safety Office (PSO) has Policy 8.60 User Accounts that includes the periodic review of internal and external users in eGrants every six (6) months. This eGrants User Account Review is the responsibility of the PSO eGrants Help Desk. In November 2022, the lead System Support Specialist for the PSO retired from state service with over 20 years of service to the OOG. Due to her knowledge of the eGrants system, she was assigned the responsibility of completing the eGrants User Access Review; and, prior to her departure she completed a review that covered the January – June 2022 review period. After her departure, the eGrants User Access Review responsibility was assigned to the eGrants Help Desk but was not placed on the Master Tasklist used by the Desk to track compliance and reporting deadlines. This led to the July – December 2022 User Access Review not being completed.

To ensure the eGrants User Access Review is completed in a timely manner and in accordance with our internal policy, this task has been added to the PSO Master Tasklist with a due date of July 31 for the January – June review period and January 31 for the July – December review period. In December 2023, the eGrants Help Desk completed the January 2023 – June 2023 user account review; the July 2023 – December 2023 review was completed on February 1, 2024.

In December 2023 the PSO's Grants Administration Director trained two PSO Help Desk staff on the User Account Review processes to mitigate issues with staff vacancies. This task will be monitored by the PSO's Grants Administration Director.

**Implementation date:** December 18, 2023

**Responsible persons:** Angie Martin, Public Safety Office Grants Administration Director, and Public Safety Office eGrants Help Desk Staff

**Status:** Corrective action was implemented.

**2023-021 Reporting**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds  
ALN: 21.027  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: SLT – 8809: Project Name: CACT Section 3: Children’s Advocacy; OOG TTIR Section 2; OOG Section 24: Trusted Programs within the Office of the Governor  
November 8, 2021 – December 31, 2026  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), the a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Compliance and Reporting Guidance Version 5.0, for purposes of reporting in the SLFRF portal, an obligation is an order placed for property and services, contracts and subawards made, and similar transactions that require payment.

**Condition:** OOG is the prime recipient of SLFRF funds for the State of Texas. Per Senate Bill 8, funds are passed through to other state agencies to expend on programs established by the Senate Bill. On a quarterly basis, OOG receives ‘Agency Reconcilers’ from each state agency with reported amounts for each of their respective programs per Senate Bill 8 in order to prepare the state-wide Project and Expenditure Report.

Audit procedures included testing of the December 31, 2022 and March 31, 2023 Project and Expenditure Reports, which combined Agency Reconcilers for 33 programs and 41 programs, respectively. We compared the amounts reported on the Project and Expenditure Reports as submitted to Treasury to the amounts noted on the ‘Agency Reconcilers’ submitted by the pass-through state agencies noting the following variances by key line item:

December 31, 2022 Project and Expenditure Report

- OOG was unable to provide the Agency Reconciler for five programs. As such, we were unable to validate all key line items reported for those agencies.
- Current period obligations – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for nine programs, resulting in a variance of (\$61,450,208).
- Cumulative obligations – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for 12 programs, resulting in a variance of \$333,636,497.
- Current period expenditures – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for five programs, resulting in a variance of (\$85,590,747)
- Cumulative expenditures - Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for one program, resulting in a variance of (\$74,511).

March 31, 2023 Project and Expenditure Report

- Current period obligations – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for 15 programs, resulting in a variance of (\$115,194,311).
- Cumulative obligations – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for 22 programs, resulting in a variance of \$572,738,964.
- Current period expenditures – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for eight programs, resulting in a variance of (\$20,661,270).
- Cumulative expenditures - Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for one program, resulting in a variance of (\$32,479).

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Variances related to cumulative obligations were due to OOG reporting budgeted amounts rather than obligated amounts as defined by the SLFRF Compliance and Reporting Guidance Version 5.0. The remaining variances were due to discrepancies between the Agency Reconcilers and amounts reported in OOG’s eGrants system. OOG reported amounts reported in its eGrants system rather than the amounts reported by the state agencies.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported to the federal government.

**Repeat finding:** No

**Recommendation:** We recommend management enhance its internal controls to ensure obligations reported on federal reports meet the definition of an obligation per SLFRF Compliance and Reporting Guidance Version 5.0 and that amounts reported by the state agencies reconcile to the amounts reported in eGrants and the Project and Expenditures Reports. Management should reconcile discrepancies between eGrants and the amounts reported by the state agencies and obtain revised Agency Reconcilers, if appropriate.

**Views of responsible officials:** The Office of the Governor (OOG) management agrees with the finding that the variances related to cumulative obligations are due to OOG reporting budgeted amounts rather than obligated amounts as defined by the SLFRF Compliance and Reporting Guidance Version 5.0. The remaining variances are due to discrepancies between the Agency Reconcilers and amounts reported in OOG’s eGrants system. When variances occurred, it was typically the result of data entry errors within the Agency Reconcilers. In these cases, the OOG deferred to the amounts reported in its eGrants system rather than the amounts reported by the state agencies in the Agency Reconcilers.

**Corrective action plan:** The OOG is creating materials for Grantees to clearly define and standardize terms in accordance with SLFRF Compliance and Reporting Guidance Version 5.0. Additionally, the OOG is updating internal processes to enforce Agency reporting of FSRs and Reconcilers on a monthly basis for all active grants. The OOG will ensure accuracy of Agency submissions by reconciling data between the eGrants Financial Status Reports (FSRs) and the Reconcilers. Should a variance exist, the OOG will document any changes made, and the reason therefore, with concurrence from the Agency.

The OOG will update the reporting processes and institute new internal controls. For each reporting period, the ARPA Reporting Administrator will take the quarterly data provided for each grant and reconcile that information with the eGrants FSR data. The Public Safety Office (PSO) Grants Administration Director will verify the data. The PSO Executive Director will review and Administration Director will approve the reporting information prior to submission in to the ARPA Portal. Prior to final submission, the data will receive a quality assurance check.

**Implementation date:** Full implementation by April 1, 2024

**Responsible persons:** Suzanne Johnson, Director of Administration and Aimee Snoddy, Executive Director  
Public Safety Office

**Status:** Corrective action was implemented.

<b>Texas Department of Agriculture</b>
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**2023-022      Reporting – PR28 Financial Summary Report**

Federal Agency:	U.S. Department of Housing and Urban Development
Federal Program Title:	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
ALN:	14.228
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	B-22-DC-48-004 September 1, 2022 – September 1, 2029
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per U.S. Department of Housing and Urban Development (HUD) notice CPD-21-11, when generating the PR28 PER Financial Summary in IDIS, states have the ability to enter various adjustment parameters to data summarized from within IDIS. These adjustments are specific to each individual PR28 PER Financial Summary and are displayed in the report output. For any PR28 PER Financial Summary where the grantee made adjustments, the grantee must attach an explanation to the report.

**Condition:** Texas Department of Agriculture (TDA) is required to submit the PR28 Financial Summary report and record any necessary adjustments to the financial report. During our testing, we noted TDA did not make the necessary adjustments to match supporting documentation from TDA accounting systems. The following adjustments were not reported as follows:

- Line B13: Adjustment to compute total set aside for State Administration - \$421,994
- Line B21: Adjustment to compute total redistributed – (\$2,630,787)
- Line B24: Adjustment to compute total not yet distributed - \$2,181,312
- Line D47: Adjustments to compute total subject to PS cap – (\$5,756)
- Line E56: Adjustments to compute total subject to P/A cap – (\$5,756)

**Questioned costs:** None.

**Context:** See "Condition"

**Cause:** While management maintained supporting documentation, they failed to make the appropriate adjustments to PR28 Financial Summary Report.

**Effect:** Failure to report accurate data on the PR28 Financial Summary report could compromise HUD’s ability to monitor CDBG expenditures and compliance with statutory requirements.

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**Repeat finding:** No

**Recommendation:** TDA should enhance internal controls surrounding reporting to ensure accurate data is being outputted in accordance with the requirements of the respective report.

**Views of responsible officials – 2023:** TDA agrees with the finding. TDA acknowledges that the appropriate adjustments are not reflected in the PR-28 report originally submitted for Program Year 2022.

**Corrective action plan – 2023:** TDA has completed the noted adjustments and submitted a corrected PR-28 for Program Year 2022 to HUD.

**2024 update:** Corrective action was partially implemented. The following line items indicated in the Condition section were corrected in the grant year 2023 report:

- Line B13: Adjustments to compute total set aside for State Administration
- Line B21: Adjustments to compute total redistributed

The following line items indicated in the Condition section were reported incorrectly in the grant year 2023 report. The variances noted between the amounts reported and the supporting schedules were as follows:

- Line B24: Adjustment to compute total not yet distributed – (\$11,083)
- Line D47: Adjustment to compute total subject to PS Cap – (\$10,104)
- Line E56: Adjustment to compute total subject to P/A Cap – (\$10,104)

The following line items, which were not incorrect in the prior year were reported incorrectly in the grant year 2023 report. The variances noted between the amounts reported and the supporting schedules were as follows:

- Line A3a: Program income receipted from Section 108 Projects (for SI type) – (\$10,104)
- Line B27: Adjustment to compute total retained – (\$599,914)

**Views of responsible officials – 2024:** TDA agrees with the finding. TDA acknowledges that the adjustments reflected in the PR-28 report originally submitted for Program Year 2023 were incomplete.

**Corrective action plan – 2024:** TDA has completed the noted adjustments and submitted a corrected PR-28 for Program Year 2023 to HUD.

**Implementation date:** February 13, 2025

**Responsible person:** Suzanne Barnard, Director for CDBG Programs

**2023-023      Reporting – FFATA**

Federal Agency:	U.S. Department of Agriculture U.S. Department of Housing and Urban Development
Federal Program Title:	Child Nutrition Cluster (CNC) Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)
ALN:	10.553, 10.555, 10.556, 10.559, 10.582 14.228
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	<u>CNC</u> 236TX332N1099, 236TX332N1199, 236TX375L1603 October 1, 2022 – September 30, 2023



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CDBG

B-21-DC-48-0001, B-22-DC-48-0001

September 1, 2021 – September 1, 2028, September 1, 2021 – September 1, 2028, September 1, 2022 – September 1, 2029

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** Texas Department of Agriculture (TDA) is responsible for submitting all required subawards in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

During our testing, we noted the following compliance exceptions:

Child Nutrition Cluster- Fresh Fruit and Vegetable Program (ALN 10.582)

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
68	0	68	68	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$12,631,006	\$0	\$11,370,377	\$1,260,629	\$0

Child Nutrition Cluster- National School Lunch Program (ALN 10.555)

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
1922	1922	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$3,148,115,017	\$3,148,115,017	\$0	\$0	\$0

Community Development Block Grant (ALN 14.228)

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
24	0	24	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$9,574,682	\$0	\$9,574,682	\$0	\$0

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** As related to ALN 10.582 and 10.555, TDA reports expenditures at the end of the subaward period rather than reporting subawards over \$30,000 by the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made. This was due to the nature of the subaward agreements, where subaward amounts are not specified in the agreement and subrecipients are reimbursed based on actual expenditures incurred each month. As related to subawards not reported for ALN 10.555, TDA did not attempt to report subawards during the fiscal year due to significant technical difficulties encountered uploading subaward data into the FSRS in previous periods. As related to 14.228, reports were submitted late due to management oversight.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines.

**Repeat Finding:** No

**Recommendation:** TDA should revise its current policies and procedures to ensure all subaward/ subaward amendment obligations over \$30,000 are identified and submitted in FSRS by the last day of the month following the month in which the subaward/ subaward amendment obligation was made or the subcontract award/subcontract modification was made. Additionally, TDA should attempt to submit subaward information as required. If unsuccessful due to technical matters related to FSRS, TDA should retain documentation of the resolution efforts and submit subaward information immediately after the matter has been resolved.

**Views of responsible officials:**

CNC – TDA FND agrees with the CLA's recommendation.

CDBG – TDA agrees with the finding. TDA acknowledges the FFATA reports were not submitted timely.

**Corrective action plan:**

CNC – Food and Nutrition Department revised the internal Federal Funding Accountability and Transparency Act (FFATA) reporting procedures to ensure that all subaward/subaward amendment obligations over \$30,000 are identified and submitted in Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) by the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

TDA FND provided correspondence emails and incident reports documentation with screenshots for the FSRS technical issues to CLA:

- CNC\_NSLP grant: TDA FND informed CLA auditors that agency has been experiencing significant technical difficulties uploading the FFATA data into FSRS. During these attempts, the system shows the following error message: "Sub-awardee Awardee Address - Congressional District could not be validated/matched from the provided address and zip+4." Unfortunately, this occurred on numerous uploads (300-400) every time an attempt was made. As a disclaimer, a single error will prevent an entire report from being uploaded into the system. TDA FND staff has contacted the FSRS helpdesk many times to no avail, resulting in reports not being uploaded and causing TDA FND to be behind on the FFATA reporting.
- FFVP grant: TDA allocates FFVP funds to CEs during two periods of operation. If CEs do not spend the funds, then TDA must either (1) reallocate or (2) let the funds lapse and return to USDA. Considering the nature of the grant allocation and USDA requirements of maximizing grant spending to benefit schools during this process, it might cause a discrepancy between what was reported on the FFATA report and what was adjusted after the fact.

As of today, the system error continues to occur with TDA FND staff having little to no control over it. TDA would like to emphasize that the help desk process with FSRS is not expedient and would cause the loss of employee productivity if the burden to remedy the systems issues (beyond recording unsuccessful attempts) was delegated to the state.

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TDA FND staff will continue to prepare the reports and attempt to submit them as required. TDA FND Staff will document instances where the upload is unsuccessful.

CDBG – TDA will ensure that all FFATA reports are submitted timely.

For CDBG, program staff has implemented procedures to ensure that FFATA reports are prepared, reviewed by the Director of CDBG Programs, and submitted on a monthly basis.

**Implementation dates:** CDBG: January 2024  
CNC: March 1, 2024

**Responsible persons:** CDBG: Suzanne Barnard, Director for CDBG Programs  
CNC: Anwar Sophy, Administrator, TDA FND Business Management

**Status:** Corrective action was implemented.

**Texas Department of Housing and Community Affairs**

**2023-024 Eligibility**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Emergency Rental Assistance Program  
ALN: 21.023  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1505-0266 – 2021, 1505-0270 – 2021.  
January 6, 2022 – December 29, 2022 and May 5, 2021 – September 30, 2025  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** According to Treasury’s Emergency Rental Assistance (ERA) Frequently Asked Questions (FAQs) Revised August 25, 2021, in ERA1, grantees must make reasonable efforts to obtain the cooperation of landlords and utility providers to accept payments from the ERA program. Outreach will be considered complete if (i) a request for participation is sent in writing, by mail, to the landlord or utility provider, and the addressee does not respond to the request within seven calendar days after mailing; (ii) the grantee has made at least three attempts by phone, text, or e-mail over a five calendar-day period to request the landlord or utility provider’s participation; or (iii) a landlord confirms in writing that the landlord does not wish to participate. The final outreach attempt or notice to the landlord must be documented.

According to Treasury’s ERA Frequently Asked Questions (FAQs) Revised August 25, 2021, Grantees must obtain, if available, a current lease, signed by the applicant and the landlord or sublessor, that identifies the unit where the applicant resides and establishes the rental payment amount. If a household does not have a signed lease, documentation of residence may include evidence of paying utilities for the residential unit, an attestation by a landlord who can be identified as the verified owner or management agent of the unit, or other reasonable documentation as determined by the grantee. In the absence of a signed lease, evidence of the amount of a rental payment may include bank statements, check stubs, or other documentation that reasonably establishes a pattern of paying rent, a written attestation by a landlord who can be verified as the legitimate owner or management agent of the unit, or other reasonable documentation as defined by the grantee in its policies and procedures. According to the Texas Rent Relief Program Policies effective June 21, 2021, a household can request and receive rent assistance up to the total amount of monthly contracted rent listed on the lease. In the rare cases in which a tenant is applying without landlord cooperation, AND a lease does not exist, the tenant will be required to provide receipts for their 3 most recent rent payments in order to establish a pattern.

**Condition:** During our testing of 60 individual payments to program participants, we noted the following exceptions:

- For one sampled payment totaling \$1,950, only one outreach to the landlord was attempted by phone instead of the required minimum of three.
- For one sampled payment totaling \$3,277, the landlord confirmed they were not willing to participate, however, it was not obtained in writing.
- For one sampled payment, the prorated calculation for monthly rent was incorrect, resulting in an overpayment of \$203.

**Questioned costs:** \$5,430.

**Context:** See "Condition"

**Cause:** The reviewer did not adhere to procedures related to outreach and obtaining required documentation. Additionally, the processing vendor miscalculated the rental assistance.

**Effect:** Failure to accurately calculate and perform outreach for rental assistance under the program may result in overpayments to tenants or payments to ineligible tenants.

**Repeat finding:** 2022-022, 2021-012

**Recommendation:** We recommend management enhance current policies and procedures to ensure all program requirements are adhered to prior to making benefit payments.

**Views of responsible officials:** Management agrees with the finding and recommendation

**Corrective action plan:** The program is no longer issuing new payments and is in the process of final reconciliation and closure. TRR management shared these findings with the external application review vendor on February 9, 2024, reiterating the processes for reviewing and approving rental assistance according to all program policies and procedures and ensuring that appropriate documentation related to review of applications is maintained in the files.

**Implementation date:** February 9, 2024

**Responsible person:** Danny Shea, TRR Senior Program Manager

**Status:** Corrective action was implemented.

### **2023-025 Subrecipient Monitoring**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Emergency Rental Assistance Program
ALN:	21.023
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0266 – 2021, 1505-0270 – 2021. January 6, 2022 – December 29, 2022 and May 5, 2021 – September 30, 2025
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR sections 200.332 (d) through (f), all pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

**Condition:** TDHCA maintains a Master Planning Summary (MPS) to track all active subrecipient contracts that have expenditures in the planning phase, which are to be considered for sampling and potential selection for review. During our testing, we noted one subrecipient contract with expenditures during the fiscal year that was not included in the MPS for potential selection for a review.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Management is not adhering to the subrecipient monitoring procedures to ensure all active subrecipient contracts with expenditures incurred during the fiscal year are at least considered for review by being included in the MPS.

**Effect:** Failure to complete proper monitoring over subrecipients may lead to noncompliance with grant terms and conditions.

**Repeat finding:** No

**Recommendation:** We recommend that TDHCA strengthen its internal controls to ensure that all subrecipients are included in the MPS and subject to review.

**Views of responsible officials:** The Department's Compliance Subrecipient Monitoring (CMSM) staff acknowledges that a subrecipient was erroneously not included in the Master Planning Summary. However, the Department's procedures for risk assessment and monitoring activities for this review period remain compliant with 2 CFR section 200.303(a) as well as 2 CFR section 200.331(6)(b). Risk assessment for non-formula funded contracts is 100% risk based. Both risk assessment and subsequent monitoring functions represent a snapshot of the Department's pass-through activities and 100% review is not required. It is the Department's stance that this error does not materially impact the risk assessment process or the scope of this audit.

**Corrective action plan:** To address the error, CMSM will add an additional layer of review for the Master Planning Summary (MPS) to be performed by the director of compliance subrecipient monitoring. In addition the MPS will be periodically provided to affected Program divisions for review.

**Implementation date:** March 1, 2024

**Responsible person:** Earnest Hunt, Director of Compliance Subrecipient Monitoring

**Status:** Corrective action was implemented.

**2023-026 Special Tests and Provisions – ERA Funds Reallocation**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Emergency Rental Assistance Program
ALN:	21.023
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0270 – 2021 May 5, 2021 – September 30, 2025
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR §200.302, the non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. Further, the financial management system of each non-Federal entity must provide accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements.

Per 2 CFR §200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per Treasury's ERA2 Reallocation Guidance Updated November 15, 2022, the ERA2 statute requires Treasury to identify funds for reallocation from amounts allocated to eligible Grantees, but not yet paid out to them. Specifically, the statute provides that beginning on March 31, 2022, Treasury must "reallocate funds allocated to eligible grantees ... but not yet paid," according to a procedure established by Treasury.

**Condition:** Audit procedures included a review of the ERA2 Quarter 3 2022 (July-September) and ERA2 Quarter 4 2022 (October-December) Compliance Reports. We noted that \$6,777,186 was double counted on the 'Cumulative Amount of Award Obligated as of the end of the Reporting Period' amount in the ERA2 Quarter 4 2022 Compliance Report.

**Questioned costs:** None.

**Context:** See "Condition"

**Cause:** Obligated amounts were duplicated when preparing the supporting worksheets due to management oversight.

**Effect:** Inaccurate supporting data when calculating reallocation expenditure ratios may result in an incorrect amount of excess funds subject to recapture by Treasury.

**Repeat finding:** 2022-025

**Recommendation:** We recommend management enhance its internal controls over the review of supporting reallocation expenditure ratio calculations.

**Views of responsible officials:** Management agrees with the finding and recommendation

**Corrective action plan:** TDHCA will enhance internal controls over reporting by implementing a secondary review to compare reported amounts to supporting documentation. Standard Operating Procedures will be updated to include secondary review. The formula that led to this error has already been corrected.

**Implementation date:** March 31, 2024

**Responsible person:** David Johnson, HAF/TRR Data & Reporting Manager

**Status:** Corrective action was implemented.

**2023-027 Eligibility**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Homeowner Assistance Fund Program  
ALN: 21.026  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1505-0269 – 2021  
May 3, 2021 – September 30, 2026  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR §200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** During our testing of 60 individual payments to program participants, we noted the following exceptions for one sampled payment:

- The servicer failed to provide an original loan amount. While the deed of trust was used to confirm conforming loan limits, it was not retained. The deed of trust was subsequently provided, however, we were unable to verify that the applicant provided a deed of trust prior to approval.
- The applicant was enrolled in the Mortgage Reinstatement Program, which states that the debt to-income ratio must be between 31.01% and 55.0% and the applicant states they can afford to make the mortgage payments. We noted that the while the applicant had a 32.01% debt-to-income ratio, they stated they cannot afford to continue mortgage payments. As such, the applicant should have been enrolled in the Reinstatement plus Monthly payment assistance (R+U) program, which provides full monthly payment assistance to homeowners who are past due on their mortgage and unable to make full mortgage payments due to a continuing financial hardship associated with the Coronavirus pandemic.

**Questioned costs:** None.

**Context:** See "Condition"

**Cause:** Management did not retain documentation to support eligibility determinations in the case file. With respect to program placement, the applicant was enrolled in the incorrect program due to changes in program types concurrently taking place.

**Effect:** Ineffective controls over loan eligibility could result in payments on ineligible loans. Additionally, incorrectly placing participants in programs may result in ineligible payments or erroneously denying payments.

**Repeat finding:** No

**Recommendation:** We recommend enhancing current policies and procedures to ensure that the case auditors and supervisors are: (1) not approving applications with incomplete documentation and (2) properly placing participants in the correct program.

**Views of responsible officials:** Management concurs with the control deficiency.



**Corrective action plan:** Yardi and AmeriNat Case auditors and supervisors have been reminded that the original loan amount and origination date must be verified before approving a case. The CDF portal should have these columns completed. If the CDF does not include the original loan amount and origination date, case auditors will ask the loan servicer for a corrected record which includes the original loan amount and origination date in order to confirm conforming loan limits. For non-traditional loan servicers, a deed of trust or settlement statement will continue to be requested from the homeowner. As it relates to the specific case in question, the Reinstatement (R program) plus Monthly Payment Assistance (U Program) case was originally a HAF Contribution to Modification case (P Program.) The case was transferred from the P Program to the R Program on 8/23/2022 and due to a technical issue, the Yardi portal did not add the U Program to the existing R Program. On 1/17/2024, the U Program was manually added to the R Program and payment was made to the homeowner’s loan servicer for the three additional monthly payments.

**Implementation date:** January 17, 2024

**Responsible persons:** Lizet Hinojosa, Director of HAF and Grace Timmons, Assistant Director of HAF

**Status:** Corrective action was implemented.

**2023-028      Reporting**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Homeowner Assistance Fund Program  
ALN: 21.026  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1505-0269 – 2021  
May 3, 2021 – September 30, 2026  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR §200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per the Department of Treasury’s Homeowner Assistance Fund (HAF) guidance on participant compliance and reporting responsibilities, HAF participants are required to submit quarterly reports (PRA 1505-0269) that include data regarding programs, expenditures, demographic distribution, civil rights compliance, equity indicators, community engagement efforts, and programmatic data. To provide public transparency on whether programs are using practices that promote on-time and on-budget delivery, Treasury will seek information from HAF participants on their workforce plans and practices related to HAF programs. The reports contain key line items with critical information as follows:

1. *Administrative Expenses* - Quantifiable Objective Criteria: Obligations and expenditures do not exceed 15% for admin expenses.
2. *Services, Counseling & Education* - Quantifiable Objective Criteria: Obligations and expenditures do not exceed 5% for legal services, counseling, and education.

**Condition:** Audit procedures included a review of the key line items within the quarterly reports for the periods ending December 31, 2022 and March 31, 2023. While TDHCA did not exceed the percentage maximums for each key line item, we noted the following variances for Administrative Obligations and Expenses:

December 31, 2022 Report

- Obligations – Total cumulative obligations reported was \$121,740,816, however the amount per supporting documentation provided was \$95,675,808, resulting in a variance of \$26,065,008.
- Expenditures – Total cumulative expenditures reported was \$32,309,867, however, the amount per supporting documentation was \$31,498,881 resulting in a variance of \$810,986.
- Specific to contracts with CDCs, Housing Counselors, Affordable Housing Providers for Intake Centers and Outreach, review of the expenditure detail indicated that the \$1,781,278 of cumulative expenditures reported included other costs not related to this category.

March 31, 2023 Report

- Obligations – Total cumulative obligations reported was \$104,384,814, however, the amount per supporting documentation was \$96,426,918, resulting in a variance of \$7,957,896.
- Expenditures – Total cumulative expenditures reported was \$41,113,838, however, the amount per supporting documentation was \$45,208,650, resulting in a variance of (\$4,094,812).
- Specific to contracts with expenditures for CDCs, Housing Counselors, Affordable Housing Providers for Intake Centers and Outreach, review of the expenditure detail indicated that the \$0 of cumulative expenditures reported is incorrect. We noted cumulative expenditures for 100% intake of \$2,324,512. These are at minimum expenditures as there are subrecipient contracts allocated between intake, counseling, and legal. which TDHCA did incur expenditures in Q1 2023 and previous quarters. Management was unable to provide an analysis of these expenditures to allocate the respective portion to intake.

**Questioned costs:** None.

**Context:** See "Condition"

**Cause:** TDHCA reported budgeted amounts rather than obligated amounts as defined by the U.S. Treasury Homeowner Assistance Fund Guidance on Participant Compliance and Reporting Responsibilities. Additionally, TDHCA's controls over the review of reports were not operating at a precision level that would identify reported amounts that do not agree to supporting documentation.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported to the federal government.

**Repeat finding:** No

**Recommendation:** We recommend management enhance its internal controls to ensure obligations reported on federal reports meet the definition of an obligation per Treasury and that amounts agree to supporting documentation.

**Views of responsible officials:** Management concurs with the control deficiency.

**Corrective action plan:** In response to the recent audit, the Texas Department of Housing and Community Affairs' (TDHCA) Homeowner Assistance Fund (HAF) Data and Reporting Team (DRT) is implementing operational changes to enhance its ability to validate the quarterly reports. Moving forward, DRT will not only receive reports on totals for each budget, obligation, and expenditure field, but will also require the submission of backup documentation from the sending party. This additional step ensures that the team can independently verify the accuracy of reported figures. Furthermore, DRT will check the calculations within the backup documentation to confirm that the aggregate amounts align with the reported figures. These measures are designed to ensure that the HAF program's reporting is both accurate and reflective of activities.

**Implementation date:** February 12, 2024

**Responsible persons:** David Johnson, HAF/TRR Data and Reporting Manager; Lizet Hinojosa, Director of HAF; Grace Timmons, Assistant Director of HAF; Lanette Johndrow, Director of HAF Subrecipient Activities; and Teri-Ann Parise, HAF Financial Analyst.

**Corrective action plan:** For legal and counseling services, a report has been created that pulls all costs from the Housing Contract System and separates the data by Intake, Housing and Legal to allow for an appropriate report of all costs. This report is to be run weekly and updated by the Director of HAF Subrecipients, and then given to the finance department to verify against paid invoices for validation. Any discrepancies are to be discussed immediately and resolved.

**Implementation date:** July 17, 2023

**Responsible persons:** Lanette Johndrow, Director of HAF Subrecipient Activities; Teri-Ann Parise, HAF Financial Analyst; and Mariah Tamayo, Financial Analyst

**Status:** Corrective action was implemented.

**2022-024 Reporting – FFATA and Annual Report**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Low-Income Home Energy Assistance  
ALN: 93.568  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2201TXLIEA – 2022, 2101TXE5C6 – 2021, 2101TXLWC5 2021  
October 1, 2021 –September 30, 2023, March 11, 2021 –September 30, 2022, and May 5, 2021 – September 30, 2023  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). The action is to be reported in FSRS no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

Pursuant to 45 CFR 96.82(a) each grantee which is a State or an insular area which receives an annual allotment of at least \$200,000 shall submit to the Department, as part of its LIHEAP grant application, the data required by section 2605(c)(1)(G) of Public Law 97-35 (42 U.S.C. 8624(c)(1)(G)) for the 12-month period corresponding to the Federal fiscal year (October 1-September 30) preceding the fiscal year for which funds are requested. The data shall be reported separately for LIHEAP heating, cooling, crisis, and weatherization assistance.

**TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS**

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**Condition:** During our testing of special reporting for FFATA, we noted there is no review and approval process in place over the submitted reports to ensure accuracy and completeness.

Additionally, we noted the following instances of noncompliance:

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
28	5	8	0	2
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$165,317,156	\$20,280,720	\$48,105,388	\$0	\$0

TDHCA submits the Annual Report on Households Assisted by LIHEAP (Annual Report), which includes key lines items in Section 1 and 2 of the report. During our testing of Annual Report submitted for Federal Fiscal Year 2021, we noted several variances between the Annual Report and supporting detail provided. The following variances were noted during our testing:

- Section I - Line 2 - Heating (CARES Act funding only) - Variance of 8,937
- Section I - Line 4 - Cooling - Variance of 48
- Section I - Line 7a - Year Round - Variance of 17
- Section I - Line 11 - Any type of LIHEAP assistance - Variance of 574
- Section I - Line 12 - Any type of LIHEAP assistance (CARES Act funding only) - Variance of 22,858
- Section I - Line 14 - Bill Payment Assistance - Variance of 48
- Section I - Line 15 - Bill Payment Assistance (CARES Act funding only) - Variance of 22,267
- Section IV - Line 7j - Emergency Furnace Repair & Assistance - Variance of (1,752)
- Section IV - Line 7k - Emergency Furnace Repair & Assistance (CARES Act funding only) - Variance of (457)
- Section IV - Line 8 - Weatherization - Variance of (715)
- Section IV - Line 9 - Weatherization (CARES Act funding only) - Variance of (56,821)

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** FFATA reporting exceptions were primarily due to management oversight. Specifically, to the subawards not reported, incorrect subawards were linked to the FAIN. As such FFATA reports for subaward obligations for those months were not submitted in FSRS. Variances in the Annual Report were due to manual errors in transferring data from TDHCA's system reports to the Annual Report.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines. Failure to verify FFATA submissions for completeness and accuracy may lead to inaccurate information being reported in FSRS. Additionally, reporting inaccurate information on other federal reports inhibits the federal agency's ability to accurately capture key information in order to assess the performance of the program.

**Repeat finding:** No

**Recommendation:** We recommend management implement a review and approval process to ensure accurate and complete information is submitted in FSRS and subaward information is reported timely. Additionally, we recommend management establish a review process to ensure information submitted on the Annual Report is complete and accurate.

**Views of responsible officials:** Management concurs with the control deficiency.

**Corrective action plan:**

- For FFATA, Community Affairs Division (CAD) is currently updating Standard Operating Procedure (SOP) to include two review and approval processes that will take place prior to the submission in the FSFR system. The two additional review and approval process will be performed by the Team Lead, Laura White in CAD and Elizabeth Yevich, Director of Housing Resource Center (HRC). The two additional reviews will strengthen the process to ensure accurate and timely submission of monthly FFATA reporting.
- For Annual Financial Report, CAD is currently working with the Information System Division (IS) to correct issues identified in the data pulls to the summary sheets used for the submission of the Annual Report. CAD has identified that these issues emerged when federal funding sources began requesting data by individual grants. In order to address the identified issues, CAD and IS will continue to correct and test the data queries and formulas to ensure accurate reporting is achieved.

**Status – 2023:** This finding was partially corrected. Corrective action was implemented on the Annual Report. The final SOP over FFATA reporting has not been implemented.

**Views of responsible officials – 2023:** Management accepts the conclusions of the report and has prepared a SOP regarding a revised procedure to ensure proper reporting which also includes additional reviews (separation of duties) prior to submission in the system.

**Corrective action plan – 2023:** Implementation of the new process regarding FFATA reporting.

**Implementation date – 2023:** February 28, 2024

**Responsible person – 2023:** Michael De Young, Director of Community Affairs and Cathy Jung, Senior Manager of Finance and Reporting

**Status:** Corrective action was implemented.



**Cause:** Specific to financial reporting, the variance is due to a manual error in transferring data from the Smartlink report used to report the total federal funds authorized amount to the financial report. TDEM did not reduce the total federal funds authorized for the Hazard Mitigation projects included in the Smartlink report. The untimely submission of the FFATA report was due to the utilization of a new third-party application where gaps were later identified.

**Effect:** Reporting inaccurate information on financial reports could impact the federal agency's ability to accurately capture key information in order to assess the performance of the program. Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines.

**Repeat finding:** No

**Recommendation:** TDEM should enhance its internal controls to ensure manual errors on financial reports are identified and FFATA reports are identified in a timely manner in order to be reported in FSRS within the required timeline.

**Views of responsible officials:** Specific to the financial reporting, it appears there was a malfunction with the federal system adhoc legacy inquiry reporting tool when generating federal financial reports containing the total federal funds authorized. The federal system's malfunction produced a comingled program report which caused an overage in total federal funds authorized. TDEM no longer generates reports from the unreliable federal system adhoc legacy inquiry module. As of October 2023, we began utilizing the federal system APEX reports.

TDEM has followed up with the Federal Support Center for the Payment Management System multiple times to determine what is causing the federal system to report inaccuracies, however they have failed to address the issue at hand, have stated that "soon the legacy adhoc will no longer be available", and are encouraging grantees to only use the APEX reports – seemingly due to the inaccuracies, such as the one noted here, that the federal system generates.

Regarding the FFATA reporting, a new automated report developed by a third-party vendor to streamline the reporting timeline was being utilized after an internal testing phase had transpired. A gap was later identified which inadvertently created the timing delay.

**Corrective action plan:** TDEM will utilize the federal system APEX reports for financial reports.

For FFATA reporting, TDEM will work closely with the software vendor to correct deficiencies in data provided on the automated FFATA report. Additionally, TDEM will utilize the data generated directly from the federal system for monitoring FFATA submissions.

**Implementation dates:** Specific to the financial reporting – October 2023  
FFATA – February 2024

**Responsible persons:** Division Chief – Finance – Vicki Newlin  
Division Chief – Business Services – Carolyn Record

**Status:** Corrective action was implemented.

<b>Texas Education Agency</b>
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**2023-030      Reporting – Special Reporting**

Federal Agency:	U.S. Department of Education
Federal Program Title:	Education Stabilization Fund
ALN:	84.425R
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	S425R210043 February 25, 2021 – September 30, 2022
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per the Office of Elementary and Secondary Education, all grantees are required to report on ESSER funds received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act; the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act; and the American Rescue Plan (ARP) Act. Grantees must submit an annual report describing how the State and subrecipients used the awarded funds during the performance period.

**Condition:** Audit procedures included a review of 40 subrecipients/ local education agencies (LEAs) whose data was reported on key line item 3.b10 - Number of specific positions supported with ESSER Fund. Of the 40 subrecipients, the number of paraprofessionals, the number of school counselors, school psychologists and/or social workers, and number of classroom educators, not covered by previous categories for one LEA was reported incorrectly in the Annual Report by TEA compared to the information the LEA submitted. Information was transposed with another LEA, causing that LEA’s information to be incorrect as well. Additionally, one LEA submitted corrected information, which was not subsequently corrected by TEA in the Annual Report.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Current controls are not at the correct precision level to detect variances in data reported in the Annual Report compared to information submitted by LEAs.

**Effect:** Failure to report accurate information may result in noncompliance with terms of the grant award.

**Repeat finding:** No



**Recommendation:** TEA should enhance and/or modify existing controls to ensure information submitted by the LEAs is reported completely and accurately on the Annual Report.

**Views of responsible officials:** TEA agrees an error was made during the upload of the LEA submitted corrected CROSSACT data. The corrective actions below will be implemented to prevent future occurrence.

**Corrective action plan:** TEA's Department of Grant Compliance and Administration (GCA) will implement the following actions to ensure accuracy of corrections requested by LEAs in the USDE ESSER Annual Performance Report:

- **USDE ESSER Reporting Corrections Changelog** – In direct response to this audit exception, the GCA Department Chief of Staff and GCA ESSER Reporting Team has begun implementing a changelog to track LEA corrections on the various ESSER Annual Performance Reports. This changelog is intended to:
  1. Track changes requested by LEAs;
  2. Verify that staff have responded to and confirmed corrections with LEAs;
  3. Track that changes have been made on the various reports; and
  4. Ensure that the changes are completed on the respective report.
  
- **Updated Documentation Procedures** – GCA Department Chief of Staff and ESSER Reporting staff will begin to ensure that the various corrected reports (after the first submission, and subsequent correction periods) are properly documented, so that the various versions of the report submitted to USDE are tracked accordingly, this will allow for corrections requested by LEAs can be verified in accordance with the changelog mentioned above.
  
- **Quality Control Review** – GCA Department Chief of Staff and ESSER Reporting Staff will begin development of additional quality control procedures for the CROSSACT report to verify that the data that is submitted by LEAs via SmartSheet is properly entered into the Excel spreadsheet that is uploaded to USDE. These procedures will verify the following:
  1. Verify that the appropriate LEA name and UEI was properly entered into the Excel spreadsheet; and
  2. Verify that the FTE counts reported by LEAs upload correctly and within the variance allowed by USDE in their business rules.

**Implementation date:** All of these changes will be implemented starting in Year Four of USDE ESSER Annual Reporting by TEA.

**Responsible persons:** Associate Commissioner and Chief Grants Officer, Cory Green and GCA Department Chief of Staff, Nick Davis

**Status:** Corrective action was implemented.

**Texas Workforce Commission**

**2023-031 Subrecipient Monitoring**

Federal Agency: U.S. Department of Education  
Federal Program Title: Adult Education- Basic Grants to States  
ALN: 84.002  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: V002A200044, V002A210044, V002A220044, V002A230044  
July 1, 2020 – September 30, 2021, July 1, 2021 – September 30, 2022, July 1, 2022 – September 30, 2023, July 1, 2023 – September 30, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR sections 200.332 (d) through (f), TWC must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

**Condition:** Per review of TWC's Subrecipient Monitoring Department's (SRM) Annual Monitoring Plan, the Adult Education and Literacy (AEL) program is designed to meet the education and training needs of adults. SRM will continue to work closely with the Workforce Development Division to identify the fiscal and program areas that present the highest risk to the Agency. SRM will also conduct data validation reviews of all AEL providers, once during each five-year grant period.

During our testing, we noted seven AEL subrecipients were excluded from the SRM Plan and no reviews or data validations were performed within the previous five years.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Management is not adhering to the subrecipient monitoring procedures to ensure all Adult Education and Literacy subrecipients have a data validation review once during each five-year granting period.

**Effect:** Failure to complete proper monitoring over subrecipients may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC strengthen its internal controls to ensure that monitoring over all subrecipients is completed.

**Views of responsible officials:** The Texas Workforce Commission acknowledges and agrees with the finding with one observation. Follow-up review indicates that only 6 of 7 AEL subrecipients tested were not included in the risk assessment. 'Restore Education' was, in fact, assessed.

It was SRM's understanding from prior guidance that the types of AEL subrecipients tested as part of this audit were not applicable to SRM's risk assessment process. We have confirmed with TWC's AEL program staff that they should have been in scope for SRM's annual and mid-year risk assessments.

**Corrective action plan:** SRM has added all AEL subrecipients to its Monitoring Year 2024 mid-year risk assessment. They will be included in the Monitoring Year 2025 risk assessment and all annual and mid-year risk assessments going forward.

**Implementation date:** January 23, 2024

**Responsible persons:** Mary Millan, Deputy Director, SRM, Division of Fraud Deterrence and Compliance Monitoring.

**Status:** Corrective action was implemented.

**2022-028      Reporting – FFATA Subawards**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Child Care and Development Fund (CCDF) Cluster
ALN:	93.489,93.575 and 93.596
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2101TXCCDF and 2201TXCCDF October 1, 2020 – September 30, 2023 and October 1, 2021 – September 30, 2024
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**TEXAS WORKFORCE COMMISSION**

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**Condition:** Per review of TWC’s FFATA reporting procedures, the FFATA reports are derived from a set of queries that captures all the subaward information during the respective month. The Financial Reporting supervisor periodically reviews queries to ensure continued accuracy of the data. The Financial Reporting Accountant runs the set of queries after the 25<sup>th</sup> of each month and creates a batch file to be uploaded to FSRS.

We noted the following instances of noncompliance, all of which were part of the December 2021 batch upload:

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
14	0	13	0	0
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$290,887,375	\$0	\$290,737,375	\$0	\$0

The December 2021 batch included subawards granted in September and October 2021, however, were reported in FSRS on December 28, 2021.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** TWC failed to submit monthly FFATA reports timely due to management oversight.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS timely will result in noncompliance with terms of the federal grant guidelines.

**Repeat finding:** No

**Recommendation:** TWC should establish processes to ensure that all subawards are identified and submitted in FSRS in a timely manner.

**Views of responsible officials:** The Texas Workforce Commission acknowledges and agrees with the finding.

**Corrective action plan:** The Texas Workforce Commission will initiate a formal and documented review procedure to ensure that FFATA reports are submitted timely.

**Status:** Corrective action plan was not implemented during fiscal year 2023. Audit procedures included testing five subawards. All five subawards were not submitted timely.

**Views of responsible officials – 2023:** The Texas Workforce Commission acknowledges and agrees with the finding.

**Corrective action plan – 2023:** The Texas Workforce Commission has initiated a formal and documented review procedure to ensure that FFATA reports are submitted timely. The Financial Reporting Manager now independently reviews report submissions for accuracy and completeness.

**Implementation date:** March 1, 2024

**Responsible person:** Teri Goodwin, Financial Reporting Manager

**Status:** Corrective action was implemented.

**2022-029      Special Tests and Provisions – Fraud Detection and Repayment**

Federal Agency: U.S. Department of Health and Human Services  
 Federal Program Title: Child Care Development Fund (CCDF) Cluster  
 ALN: 93.489, 93.575, 93.596  
 Pass-Through Agency: N/A  
 Pass-Through Number(s): N/A  
 Award Numbers and Periods: 2201TXCCDF, 2201TXCCDD, 2101TXCCC5, 2101TXCSC6, 2101TXCDC6, 2101TXCCDF, 2001TXCCC3, 2001TXCCDF, 2001TXCCDM, 2001TXCCDD, 1901TXCCDD, 1901TXCCDM, 1901CCDF  
 October 1, 2021 – September 2024, December 27, 202 – September 30, 2023, October 1, 2020 – September 30, 2023, March 27, 2020 – September 30, 2023, October 1, 2019 – September 30, 2022, and October 1, 2018 – September 30, 2021  
 Statistically Valid Sample: No, and not intended to be a statistically valid sample  
 Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 45 CFR 98.60(i), Lead Agencies shall recover childcare payments that are the result of fraud. These payments shall be recovered from the party responsible for committing the fraud. Additionally, pursuant to TWC’s Childcare Services Guide (April 2022), section G.600: Recovery of Improper Payments, Local Workforce Development Boards (Boards) must attempt recovery of all improper payments. The Texas Workforce Commission (TWC) must not pay for improper payments. Board recovery of improper payments must be managed in accordance with TWC policies and procedures.

**Condition:** When an improper payment is identified by a Board, the Board must issue a notice of determination (RID-58) that notifies the participant that they were found to be ineligible to receive assistance for the time period and amount in question as well as the reason for ineligibility. If the improper payment is caused by fraud, the Board issues a 1<sup>st</sup> collection letter (RID-64) to attempt to recoup the ineligible amount. If amounts are not collected or on an active payment plan, the Board issues a final collection letter (RID-65) and refers the participant to TWC for warrant hold, which will bar future services to the individual until the recoupment is collected. Letters issued by the Board are maintained in the Program Integrity Reporting Tracking System (PIRTS), the tool for Board use in reporting and tracking childcare fact-finding, fraud determinations, and recoupments.

TWC monitors the Boards’ compliance with the recovery of improper payments through its subrecipient monitoring procedures. However, we noted that TWC is not consistently adhering to the guidelines for monitoring the policies and procedures issued to the Boards.

We noted the following exceptions in the 40 cases selected for testing:

- Determination letters were not maintained in PIRTS for nine of the 40 cases tested.
- 1<sup>st</sup> collection letters were not maintained in PIRTS for 12 of the 40 cases tested.
- Final collection letters were not maintained in PIRTS for 11 of the 40 cases tested.

Improper payments for which the determination letter, 1<sup>st</sup> collection letter and/ or final collection letter were not retained totaled \$79,339 of the total improper payments of \$188,299 tested. Recoupment efforts were still in process for the cases noted above.

**Questioned costs:** None.

**Context:** "See Condition."

**Cause:** Management is not adhering to the subrecipient monitoring procedures to ensure determination letters, 1<sup>st</sup> collection letters and final collection letters are obtained by the Boards and maintained in PIRTS.

**Effect:** Failure to obtain documentation of collection efforts may result in improper payments not being recouped.

**Repeat finding:** No

**Recommendation:** We recommend management implement a process to ensure subrecipient reviews follow its subrecipient monitoring policies to verify that Boards are maintaining the appropriate documentation in PIRTS as required by TWC's Childcare Services Guide (April 2022).

**Views of responsible officials:** The Texas Workforce Commission (TWC) acknowledges and agrees with the finding and concurs with the recommendation. The TWC's Division of Fraud Deterrence and Compliance Monitoring's Office of Investigation (FDCM/OI) oversees all matters related to fraud, waste, and abuse with respect to Federal programs the TWC passes to its subrecipients, primarily the 28 local workforce development boards (Board). This includes the subsidized childcare program provided for in the above-cited Federal awards. FDCM/OI has historically maintained rigorous internal controls to address fraud in all programs. However, during the COVID-19 pandemic, FDCM/OI was inundated with unprecedented ID fraud claims investigations associated to the CARES Act unemployment compensation (UC) programs. During the scope of this audit, the majority of FDCM/OI's investigator resources were deployed to address UC ID fraud matters. FDCM/OI relied on the TWC's Subrecipient Monitoring Department (SRM) to test Board compliance with respect to childcare improper payment reporting and recoupment. Historically, this is an area in which SRM monitors are not subject-matter experts. FDCM/OI is now in a position to devote more investigator resources to this area.

**Corrective action plan:** FDCM/OI investigators will review PIRTS reports on a regularly scheduled basis to ensure that Boards are uploading all required documentation related to childcare improper payments and taking collection efforts. The PIRTS system is in the process of being updated and is currently undergoing User Acceptance Testing. The updated system should allow for more robust reporting and controls. Additionally, FDCM/OI will provide more robust training and retraining to Boards that fall out of compliance. FDCM/OI will also develop an escalation policy in cases where Boards are not responsive to investigators' requests for status updates or document uploads into PIRTS. FDCM/OI investigators will ensure that SRM monitors are fully briefed on childcare improper payment cases at a Board as part of SRM's annual monitoring review of the Board. Finally, FDCM/OI will ensure that all relevant controlling documents, e.g. Workforce Development Letter 21-16, Change 3 and its attached Child Care Fact-Finder's Desk Aid; and the TWC's Child Care Services Guide are updated to incorporate these new procedures.

**Status:** Per inquiry with Responsible Persons during FY23, substantial strides have been made, but the finding has not been fully corrected.

**Views of responsible officials – 2023:** The Texas Workforce Commission acknowledges and agrees with the status. The PIRTS application, used for documenting investigations conducted by OI and the Boards was substantially upgraded towards the end of fiscal year 2023. The upgrade includes tools to facilitate the tracking of recoupment deadlines. These features will also help SRM track Board investigations more effectively.

FDCM/OI staff conducted nearly a dozen training sessions for Board staff on the new PIRTS functionality and have additional training sessions scheduled for calendar year 2024.

**Corrective action plan – 2023:** FDCM/OI investigators will develop an on-going PIRTS review schedule to ensure that Boards are uploading all required documentation related to childcare improper payments due to intentional program violation. This will be documented in FDCM Letter 01-24, which rescinds and replaces WD Letter 21-16, Change 3.

FDCM Letter 01-24 will document an escalation policy in cases where Boards are not responsive to investigators' requests for status updates or document uploads into PIRTS.

FDCM/OI investigators will ensure that SRM monitors are fully briefed on childcare improper payment cases at a Board as part of SRM's annual monitoring review of the Board.

**Implementation date:** March 1, 2024

**Responsible Person:** Jason Stalinsky, Deputy Division Director, Division of Fraud Deterrence and Compliance Monitoring

**Status:** Corrective action was implemented.

**Summary Schedule of Prior Audit Findings – Other Auditors**

Federal regulations (Title 2, Code of Federal Regulations, Section 200.511(a)) state, “the auditee is responsible for follow-up and corrective action on all findings.” As part of this responsibility, the auditee reports the corrective action it has taken for the following:

- Each finding in the 2023 Schedule of Findings and Questioned Costs.
- Each finding in the 2023 Summary Schedule of Prior Audit Findings that was not identified as implemented or reissued as a current year finding.

The Summary Schedule of Prior Audit Findings for the year ended August 31, 2024 has been prepared to address these responsibilities.

**Lamar University**

**2023-101**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
U.S. Department of Health and Human Services  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; 84.379; and 93.264  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224051; Federal Work-Study Program, P033A224051; Federal Pell Grant Program, P063P222282; Federal Direct Student Loans, P268K232282; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232282; and Nurse Faculty Loan Program (NFLP), 1 E01HP45821-01-00  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** \$1,409  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087II).



For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301). Direct Subsidized and Unsubsidized Loans have annual and aggregate limits that are the same for all students at a given grade level and dependency status. In general, a loan may not be more than the amount the borrower requests, the borrower's unmet financial need, the borrower's COA, or the borrower's maximum borrowing limit. (U.S. Department of Education *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 5).

Lamar University (University) uses algorithmic budgeting to build COA budgets for each term based on a student's classification (undergraduate or graduate), dependency (dependent or independent), residency (in-state or out-of-state), living status (on-campus, off-campus, or at home with parents), and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student information system are established to assign various budget components based on the factors noted above.

**For 23 (38 percent) of 61 students tested, the University incorrectly calculated the COA.** Specifically, the University did not adjust the students' COA to reflect the students' actual enrollment as of the census date. The University experienced turnover in the Student Financial Aid department during the 2022-2023 award year, and could not provide a cause for those errors. The University asserted that it implemented a process to recalculate students' COAs based on their actual enrollment at census beginning with the Fall 2023 term; however, the errors discussed above occurred before that process was in place. As a result, the University overawarded two students.

- One of those students was assigned an overstated COA for the Fall 2022 term based on three-quarter-time enrollment although the student's actual enrollment was half-time. The student was awarded \$5,294 in Subsidized Direct Loans, which exceeded the student's financial need, resulting in \$1,113 in questioned costs associated with ALN 84.268, Federal Direct Student Loans, award number P268K232282.
- The other student was assigned an overstated COA for the Spring 2023 term based on full-time enrollment although the student did not attend during the term. The student was awarded \$10,142 in Unsubsidized Direct Loans, which exceeded the student's actual COA, resulting in \$296 in questioned costs associated with ALN 84.268, Federal Direct Student Loans, award number P268K232282.

The University did not have adequate controls in place to review budgets used in the calculation of COA and accurately assign those budgets to students. Incorrectly calculating COA increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

A process with the Student Aid office exists for aid clean up that is run after Census Day for each part of term identifying students that had a variation in payouts versus packaged budget. In reviewing the 2022-2023 aid year, it appears that these reports and processes were not being worked due to staff turnover.

Working the students identified on this report is part of scheduled processes. Student Aid is working with IT to have these reports automated and scheduled out for delivery to ensure that it is received and worked in a timely manner.

Views of Responsible Officials 2024:

The University has reviewed the findings and worked to develop and implement processes to mitigate the risk of error.

Corrective Action Plan 2024:

A process with the Student Aid office exists for aid clean up that is run after Census Day for each part of term identifying students that had a variation in payouts versus packaged budget. In reviewing the 2022-2023 aid year, it appears that these reports and processes were not being worked due to staff turnover.

Working the students identified on this report is part of scheduled processes. Student Aid is working with IT to have these reports automated and scheduled out for delivery to ensure that it is received and worked in a timely manner.

Lamar University has taken action and completed the corrective action plan items that have been set in place.

1. The process in our system has been identified and set up with our IT department to ensure that this process is being run for each semester to ensure student budgets are being adjusted according to the factors associated with students' Cost of Attendance budgets.
2. The Student Aid office has created a centralized operations email for all automated reports to be emailed to. This removes the risk of reporting used for review and reconciliation processes being missed if another member of the staff leaves the university or is out of the office during the time these processes must occur.
3. Reports used for reconciliation processes have been scheduled to be sent to the centralized email and reconciliation has been assigned to staff.

Implementation Date: March 1, 2024

Responsible Person: Megan Begnaud, Director, Student Aid

**2023-102**

**Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; and 84.063</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224051; and Federal Pell Grant Program, P063P222282</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

Fiscal Operations Report and Application to Participate (FISAP)

An institution participating in campus-based programs is required to annually submit the FISAP to the Secretary of the U.S. Department of Education to receive funds for the campus-based programs. The institution uses the Fiscal Operations Report portion to report its expenditures in the previous award year and the Application to Participate portion to apply for the following year (Title 34, Code of Federal Regulations (CFR), Section 674.19(d); and U.S. Department of Education, *Fiscal Operations Report for 2022-23 and Application to Participate for 2024–25 (FISAP) Instructions*). The institution must ensure that the information is accurately reported on the form and at the time specified by the Secretary of the U.S. Department of Education (Title 34, CFR, Section 674.19(d)(2)).

**Lamar University (University) did not maintain adequate support for its FISAP.** Specifically, the University did not have support for the total Federal Pell Grants expenditures for the 2022-2023 award year reported in Part II, Section E. Assessments and Expenditures, Line 23. In addition, the supporting documentation provided by the University for the total Federal Supplemental Educational Opportunity Grants (FSEOG) expenditures for undergraduate independent students with income from \$0 to \$1,999 for the 2022-2023 award year did not match the amount reported in Part IV, Section A. Distribution of Program Recipients and Expenditures by Type of Student, Line 12(d). The University asserted that those issues were due to human error.

As a result, auditors were unable to determine whether the information on the FISAP for those line items was accurate and fairly presented in accordance with requirements.

Corrective Action:

Corrective action was taken.

**2023-103**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education U.S. Department of Health and Human Services</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.033; 84.063; 84.268; 84.379; and 93.264</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224051; Federal Work-Study Program, P033A224051; Federal Pell Grant Program, P063P222282; Federal Direct Student Loans, P268K232282; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232282; and Nurse Faculty Loan Program (NFLP), 1 E01HP45821-01-00</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

Award and Disbursement Notifications

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), Section 668.165(a)(1)).

If an institution credits a student's ledger account with Federal Direct Student Loan (Direct Loan) funds or Teacher Education Assistance for College and Higher Education (TEACH) Grant funds, the institution must notify the student or parent of (1) the anticipated date and amount of the disbursement, (2) the student's or parent's right to cancel all or a portion of that loan or grant and have the loan or grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan or grant, or loan or grant disbursement (Title 34, CFR, Section 668.165(a)(2)). The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's ledger account at the institution (Title 34, CFR, Section 668.165(a)(3)).

**For 21 (34 percent) of 62 disbursements tested, Lamar University (University) did not send an award or disbursement notification as required.** Specifically:

- For 20 students that received Direct Loan disbursements, the University did not send a disbursement notification. The University asserted those errors occurred because the University was utilizing a manual process to send out the disbursement notifications, and on those days when the employee charged with performing the manual process was not present, the notifications were not sent to students.
- For one student who received Title IV funds, the University did not send an award notification. This error occurred because the University manually packaged the student's awards after clearing a verification requirement, and the University did not have an adequate process in place to ensure that students who are manually awarded receive an award notification.

Not receiving award and disbursement notifications impairs students' and parents' ability to budget for the cost of attending or exercise the option to cancel their loans or grants.

#### Promissory Notes

Institutions must establish a process to make loans consistent with institutional policies and federal laws and regulations, including the completion of the following during disbursement: (1) signed promissory note, and (2) disclosure of terms and conditions (Nurse Faculty Loan Program (NFLP) Administrative Guidelines, 42 United States Code (U.S.C.) 297n-1 (Public Health Service Act Section 846A)).

**The University did not have a process in place to require a promissory note for NFLP loans prior to disbursement. NFLP loans were incorrectly identified in the student information system as a grant instead of a loan.** As a result, the student information system did not place a required hold on disbursements until the promissory note requirement was completed.

Not requiring a signed promissory note prior to disbursement of loan funds could limit the University's ability to enforce repayment of the loan.

#### Corrective Action:

Corrective action was taken.

**2023-104**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224051; Federal Pell Grant Program, P063P222282; Federal Direct Student Loans, P268K232282; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232282  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** \$19,357  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

**Return of Title IV Calculations**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

In determining the percentage of the payment period or period of enrollment completed for a student who withdraws from a program offered in modules, an institution must (1) include all days within the period that the student was scheduled to complete prior to ceasing attendance and (2) exclude any scheduled breaks of at least five consecutive days when the student was not scheduled to attend a module or other course offered during that period of time. Scheduled breaks include both those that take place within and between modules (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

An institution must offer to disburse directly to a student, or parent in the case of a parent PLUS loan, any amount of a post-withdrawal disbursement of loan funds that is not credited to the student's account. The institution must make a direct disbursement of any loan funds that make up the post-withdrawal disbursement only after obtaining the student's, or parent's in the case of a parent PLUS loan, confirmation that the student or parent still wishes to have the loan funds disbursed (Title 34, CFR, Section 668.22(a)(6)(ii)(B)).

**Lamar University (University) made errors in Title IV return calculations for 25 (41 percent) of 61 students tested.** Specifically, the University did not exclude any break days from the Spring 2023 term or days between modules as required. Those errors resulted in the University returning a total of \$3,481 associated with ALN 84.268, Federal Direct Student Loans, award number P268K232282, and \$1,802 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222282, less Title IV funds than required.

- For 2 of those 25 students, the University also used an inaccurate withdrawal date in the return calculation.
- For 1 of those 25 students, the University also did not identify that the student was eligible to receive a post-withdrawal disbursement of loan funds and therefore did not offer to disburse those loan funds to the student as required.

**In addition, for 8 (13 percent) of 61 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation as required.** The University asserted it did not consistently follow its procedures in identifying students who required a Title IV return calculation due to staff turnover and newer staff needing additional training. As a result, the University did not return a total of \$13,707 associated with ALN 84.268, Federal Direct Student Loans, award number P268K232282, and \$367 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222282 as required.

The errors discussed above occurred because the University did not configure its information system to accurately calculate returns and because of manual errors that the University made in performing the return calculations. In addition, the University did not have an adequate monitoring process to identify those errors. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

#### Timeliness of Returns

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 5 (8 percent) of 59 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** The University returned the funds for those students 47 to 143 days after it determined that the students withdrew. For 2 of those students, the University determined the withdrawal dates and performed the return calculations; however, it did not return the Title IV funds within the required 45-day time frame due to an oversight in processing the return of those funds. For three of those students, the University asserted that it determined that the return calculations required corrections, which resulted in the returns not being performed timely. Not making returns within required time frames reduces the funds available to the U.S. Department of Education for its program management.

#### Recommendation:

The University should:

- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Accurately determine the number of days in the payment period and exclude any scheduled breaks as required.

- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds in a timely manner.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

Lamar University has already begun making strides to improve processes to ensure Return to Title IV (R2T4) funds are being reviewed and calculated correctly as it relates to return calculations. With turnover in staffing, we have worked to identify training materials available and schedule our FA Specialist Sr. the opportunity to attend the Return to Title IV training offered through NASFAA. Moving forward, any future staff will be required to attend this course to gain a better understanding of the process. We were provided a list of schools with unique modules for support or guidance with our processes. Once these resources and trainings are available, the Standard Operating Procedure manual will be updated to reflect process improvements.

IT is working with Student Aid to review reports and streamline the data used to identify students with changes to enrollment. This will allow a quicker turnaround time for processing students' accounts.

A process has been implemented with Student Aid and the Registrar's office to ensure that all changes to the academic calendar are reported so that adjustments can be made. This will ensure that an accurate calculation of days is being used. In addition, we have begun reviewing our current Course Program of Study process and look to implement a change. This will allow us to freeze a student's CPOS, which will avoid a student having a change in aid eligible enrollment after the R2T4 adjustments have been made.

Views of Responsible Officials 2024:

The University has reviewed the findings and worked to develop and implement processes to mitigate the risk of error.

Corrective Action Plan 2024:

Lamar University has already begun making strides to improve processes to ensure Return to Title IV (R2T4) funds are being reviewed and calculated correctly as it relates to return calculations. With turnover in staffing, we have worked to identify training materials available and schedule our FA Specialist Sr. the opportunity to attend the Return to Title IV training offered through NASFAA. Moving forward, any future staff will be required to attend this course to gain a better understanding of the process. We were provided a list of schools with unique modules for support or guidance with our processes. Once these resources and trainings are available, the Standard Operating Procedure manual will be updated to reflect process improvements.

IT is working with Student Aid to review reports and streamline the data used to identify students with changes to enrollment. This will allow a quicker turnaround time for processing students' accounts.

A process has been implemented with Student Aid and the Registrar's office to ensure that all changes to the academic calendar are reported so that adjustments can be made. This will ensure that an accurate calculation of days is being used. In addition, we have begun reviewing our current Course Program of Study process and look to implement a change. This will allow us to freeze a student's CPOS, which will avoid a student having a change in aid eligible enrollment after the R2T4 adjustments have been made.

Lamar University has taken action and completed the corrective action plan items that have been set in place.

1. The Financial Aid Specialist Sr. who reviews and processes all Return to Title IV funds attended a six-week training course through NASFAA specializing in Return to Title IV processes. The course was completed on May 28, 2024.

2. The information obtained during the training was integrated into our current processes. Part of these updates included an overall review of our current reports to ensure the scope of information being pulled allowed us to accurately process all students.
3. The Registrar's Office has updated the process for notifying Student Aid of all updates made to the academic calendar to ensure all students' Return to Title IV is being calculated using accurate dates by including Student Aid in the communication from the Web Communications Department when updates have been published to the academic calendar.

Implementation Date: August 2024

Responsible Person: Megan Begnaud, Director, Student Aid

### **2023-105**

#### **Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222282; and Federal Direct Student Loans, P268K232282</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).



Lamar University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 7 (12 percent) of 60 students tested, the University did not accurately report campus- and program-level data elements or did not report enrollment status changes to NSLDS.** Specifically:

- For two students, the University incorrectly reported the students' enrollment status as withdrawn, rather than graduated. The incorrect enrollment status was reported at both the campus and program levels to NSLDS. In addition, those statuses were not received by NSLDS until 130 and 134 days after the students graduated.
- For two students, the University did not report the withdrawn status at the campus and program levels to NSLDS as required.
- For two students, the University incorrectly reported the students' graduated status effective date at the campus level. However, the graduated effective date for both students was correctly reported at the program level. The effective date reported at the campus level should be the same date reported at the program level because those dates reflect the same enrollment status change.
- For one student, the University incorrectly reported the student's enrollment status at the campus and program levels. The University initially reported the correct enrollment status; however, subsequent submissions to NSLDS overwrote that enrollment status with an incorrect enrollment status.

The errors discussed above occurred because the University (1) did not ensure that all graduated students were included on the graduation transmission file to NSC, (2) did not fully address error reports provided by NSC, and (3) did not have a formally documented policy or review to ensure consistent and accurate enrollment reporting.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should strengthen its controls to ensure that all status changes are reported accurately and in a timely manner to NSLDS.

Views of Responsible Officials 2023:

The University accepts and confirms the findings. Through assessing and identifying the exceptions in the audit the University will work to develop and enforce the beneficial measures needed to refine our procedures.

Corrective Action Plan 2023:

The University has formally documented the procedures that have been put in place. The University will address issues with National Student Clearinghouse (NSC) reporting and will attempt to fix each issue before sending to NSC, including Social Security Number, Name, and other miscellaneous issues. The procedures include three DegreeVerify files being sent that report graduates and the University will be adding three more DegreeVerify files to be sent two to three weeks after the end of the semester, part of term and end of mini to pick up remaining graduates for the term. The University will have the Information and Analysis team create a report each term of students that were enrolled in the previous semester but are not enrolled in the current semester so that they can be reported as withdrawn to NSC correctly.

Views of Responsible Officials 2024:

The University has reviewed the findings and worked to develop and implement processes to mitigate the risk of error.

Corrective Action Plan 2024:

Corrective Action Plan 2023: The University has formally documented the procedures that have been put in place. The University will address issues with National Student Clearinghouse (NSC) reporting and will attempt to fix each issue before sending to NSC, including Social Security Number, Name, and other miscellaneous issues. The procedures include three DegreeVerify files being sent that report graduates and the University will be adding three more DegreeVerify files to be sent two to three weeks after the end of the semester, part of term and end of mini to pick up remaining graduates for the term. The University will have the Information and Analysis team create a report each term of students that were enrolled in the previous semester but are not enrolled in the current semester so that they can be reported as withdrawn to NSC correctly.

1. The University has implemented a process which will address issues with National Student Clearinghouse (NSC) reporting and will attempt to fix each issue before sending to NSC, including Social Security Number, Name, and other miscellaneous issues.
2. The procedures include three DegreeVerify files being sent that report graduates and the University will be adding three more DegreeVerify files to be sent two to three weeks after the end of the semester, part of term and end of mini to pick up remaining graduates for the term.
3. The University has implemented a process which will have the Information and Analysis team generate a report each term of students who were enrolled in the previous semester but are not enrolled in the current semester so that they can be reported as withdrawn to NSC correctly.
4. The University has revised procedures for addressing students who did not meet payment deadlines by utilizing a drop code that retains their enrollment for reporting purposes vs. purging them completely from enrollment.

Implementation Date: August 1, 2024

Responsible Person: David Short, Registrar

Sam Houston State University

2023-106

**General Controls. The following compliance areas were impacted:**

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

Federal Agency: U.S. Department of Education  
Federal Program Title: Student Financial Assistance Cluster  
Assistance Listing Number: Cross-cutting  
Pass-Through Agency: N/A  
Award Number: Cross-cutting  
Award Period: July 1, 2022, to June 30, 2023  
Statistically Valid Sample: No and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency  
Questioned Costs: None  
Repeat Finding: No  
Initial Year Written: 2023  
Status: Partially Implemented

General Controls

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**Sam Houston State University (University) did not appropriately restrict access to its student information system.** Specifically, the University did not always limit access to the student information system to only users who needed that access based on their job responsibilities. While the University had a process in place to review user access, that process was not adequately designed to ensure that the University granted the appropriate levels of access to all users based on the users' job duties. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

**In addition, the University did not have sufficient controls over its change management process for information systems.** Specifically, 1 (14 percent) of 7 changes tested lacked documentation showing that the change was properly tested or validated before it was migrated to production. Not having sufficient controls over the change management process increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendation:

The University should:

- Ensure that user access to its student information system is appropriately limited based on a user's job responsibilities.
- Strengthen its controls over its change management process to ensure adequate validation of changes prior to implementation.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

The user access has been limited to their specific job function. The university will verify user access was appropriately updated/removed. Access review procedures will be reviewed to ensure access is appropriately assigned in the future.

To streamline and assure a consistent outcome regarding the approvals for security patches to be introduced to the production environment, the University will convert these normal changes to standard changes. A standard change is "A pre-authorized change that is low risk, relatively common and follows a procedure or work instruction. (ITIL v4 definition.)" Software patching and updates are standard change candidates. Not applying security patches in a timely manner introduces a greater risk to the University than processing these requests as a normal change.

A standard change is pre-authorized and will address how IT is testing and/or validating whether the OS patches were successful in an available test environment prior to deployment to production. Test procedures will be documented as a requirement of the Standard Change Model. IT will document that outcome of the testing and/or validating of the OS patch as a Journal entry on the Standard Change prior to implementation.

The Change Advisory Board (CAB) will review these changes/procedures on a regular basis to ensure we are in compliance. Policies, Standards and Procedures will be updated to meet any required changes.

Views of Responsible Officials 2024:

Testing occurred prior to the prior year's corrective action plan being fully implemented. As a result, the institution accepts the continued finding.

Corrective Action Plan 2024:

Corrective Action Plan continues from 2023: The user access has been limited to their specific job function. The university will verify user access was appropriately updated/removed. Access review procedures will be reviewed to ensure access is appropriately assigned in the future.

To streamline and assure a consistent outcome regarding the approvals for security patches to be introduced to the production environment, the University will convert these normal changes to standard changes. A standard change is "A pre-authorized change that is low risk, relatively common and follows a procedure or work instruction. (ITIL v4 definition.)" Software patching and updates are standard change candidates. Not applying security patches in a timely manner introduces a greater risk to the University than processing these requests as a normal change.

A standard change is pre-authorized and will address how IT is testing and/or validating whether the OS patches were successful in an available test environment prior to deployment to production. Test procedures will be documented as a requirement of the Standard Change Model. IT will document that outcome of the testing and/or validating of the OS patch as a Journal entry on the Standard Change prior to implementation.

The Change Advisory Board (CAB) will review these changes/procedures on a regular basis to ensure we are in compliance. Policies, Standards and Procedures will be updated to meet any required changes.

Implementation Date: January 2025

Responsible Person: Steven Frey, Chief Information Security Officer  
Amy Wilson, Director of Financial Aid and Scholarships

**2023-107**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Direct Student Loans, P268K232301  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Implemented

Federal Direct Student Loans

Direct Unsubsidized Loans have higher annual limits for certain graduate and professional health professions students. Schools may award the increased unsubsidized amounts to students who are enrolled at least half-time in certain health professions programs. The increased unsubsidized amounts that an eligible health professions student may receive are in addition to the regular \$20,500 Direct Unsubsidized Loan annual loan limit for graduate and professional students. For programs with an academic year covering 10 or 11 months, the annual additional unsubsidized loan limit must be prorated. The prorated annual loan limit is determined by dividing the applicable loan limit for a nine-month academic year by nine, and then multiplying the result by 10 or 11. (U.S. Department of Education *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 5).

**Based on a review of the full population of student financial assistance recipients, Sam Houston State University (University) overawarded a total of \$239,932 in Unsubsidized Direct Loans to 133 students.** Due to an incorrect proration methodology, the University awarded first- and second-year students in the Doctor of Osteopathic Medicine program in excess of their Unsubsidized Direct Loan annual limit. Specifically, the University prorated the sum of the annual and increased additional annual limits, instead of prorating only the increased additional annual limit. After auditors brought the errors to the University's attention, it returned the excess Unsubsidized Direct Loan funds; therefore, there were no questioned costs.

Corrective Action:

Corrective action was taken.

**2023-108**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224110; Federal Pell Grant Program, P063P222301; Federal Direct Student Loans, P268K232301; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232301  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2 and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (4 percent) of 24 students tested, Sam Houston State University (University) did not have evidence of academic engagement in the distance education course from which the student's withdrawal date was determined.** The University relies on the last dates of academic activity provided by instructors to determine the withdrawal date for Return of Title IV purposes for students who unofficially withdraw. The student's record did not reflect evidence of academic activity for the distance education course, and the University asserted that the last day of attendance provided by the instructor was inaccurate. The University did not have a process in place to require instructors to provide or maintain evidence of academic engagement in distance education courses. As a result, the University did not perform a return calculation because it incorrectly determined that the student completed over 60 percent of the period.

After auditors brought the issue to the University's attention, the University performed a return calculation and returned Title IV funds as required; therefore, there were no questioned costs.

Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Recommendation:

The University should ensure that evidence of academic engagement is consistently documented for students in distance education courses.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the findings of this audit. Management acknowledges the responsibility to accurately verify the academic engagement and document it for students enrolled in distance education courses.

Corrective Action Plan 2023:

The University has adjusted its practices to verify the academic engagement after resigning through online activity reports for students enrolled in distance education courses. Additional training is being provided to faculty members on the importance of the last day of attendance records.

Views of Responsible Officials 2024:

The University acknowledges the discrepancy identified in the follow up testing in the 2023-2024 award year for two students where no online activity was found resulting in an incorrect withdrawal date for Title IV fund calculation. Management acknowledges the responsibility to accurately verify the academic engagement and document it for students enrolled in distance education courses.

Corrective Action Plan 2024:

The University has adjusted its practices to verify the academic engagement after resigning through online activity reports for students enrolled in distance education courses. Further training and updates have been made to procedures when reviewing online activity reports based on these findings. Additional training will continue to be provided to faculty members on the importance of the last day of attendance records.

Implementation Date: August 2024

Responsible Person: Amy Wilson, Director of Financial Aid and Scholarships

<b>Stephen F. Austin State University</b>
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**2020-105****Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Award Numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192315; and CFDA 84.268, Federal Direct Student Loans, P268K202315</b>
<b>Award Year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 4, and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

Stephen F. Austin State University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).



**For 7 (11 percent) of 61 students tested, the University did not accurately report campus-level or program-level data elements to NSLDS.** Specifically:

- For 4 students, the enrollment status effective date was reported incorrectly. The date reported for those enrollment level changes was the date when the University processed the student's drop request, rather than the actual effective date of the enrollment status change. The dates reported for those 4 students ranged from 3 days to 57 days after the actual effective date of the enrollment level change.
- For 2 students, the program-level enrollment status effective date was reported incorrectly because it was updated with a new date although the student did not have a change in enrollment level.
- For 1 student, the effective date for the student's withdrawn status was reported incorrectly. That student was determined to have never attended the Fall 2019 term. The University incorrectly reported the date that it determined the student never began attendance, rather than the student's actual last date of attendance, which was the last day of the prior term (Spring 2019).

The errors discussed above occurred because the University (1) has not configured its student information system to accurately report student enrollment information to NSLDS and (2) did not have a process to ensure that student enrollment information reported to NSC was accurately reported to NSLDS. Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendation:

The University should strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2020:

The University will strengthen controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials 2021:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2021:

The University has partially implemented the management action plan. The Registrar's Office continues to work with Information Technology Services to develop reports to aid in ensuring campus-level and program-level elements are reported to NSLDS in a timely manner.

Views of Responsible Officials 2022:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2022:

The University has partially implemented the management action plan. The Registrar's Office has worked with Information Technology Services to design a report to aid in ensuring campus-level and program-level data elements are reported to NSLDS accurately. The report is scheduled to be operational for January 2023.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2023:

While the new report was successfully implemented in January 2023, the Registrar's Office and Information Technology Services will continue to work with the software vendor to address a recently discovered software defect to ensure campus-level and program-level data elements are reported to NSLDS correctly.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2024:

The Registrar's Office and Information Technology Services worked with the software vendor to address the software defect to ensure campus-level and program-level data elements are reported to NSLDS correctly. The patch from the software vendor to correct the issue has been installed.

Implementation Date: November 2024

Responsible Person: Courtney Burns, Interim Vice President for Enrollment Management

**Tarleton State University**

**2023-109**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224131; Federal Work-Study Program, P033A224131; Federal Pell Grant Program, P063P222320; Federal Direct Student Loans, P268K232320; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232320  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

**Cost of Attendance**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087II).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

Tarleton State University (University) uses algorithmic budgeting to build COA budgets for each term based on a student's tuition rate (guaranteed or variable), program, courses, classification (undergraduate or graduate), residency (in-state or out-of-state); living status (on-campus, off-campus, or with parent), and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student information system are established to assign various budget components based on the factors noted above.

**For 62 (100 percent) of 62 students tested, the University incorrectly calculated the COA.** Specifically, the University used the 2021-2022 award year budgets instead of the 2022-2023 award budgets because it did not update the COA budget components in its student information system for the new award year. As a result, the COAs for those students were understated by a total of \$148,781. This error would have affected the COA for all students in the Fall 2022 and Spring 2023 terms. However, because the students' budgets were understated, this error did not result in overawards of financial assistance; therefore, there were no questioned costs.

The University did not have adequate controls in place to review budgets used in the calculation of COA and accurately assign those budgets to students. Incorrectly calculating COA increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.

Views of Responsible Officials 2023:

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team is already in the process of developing a detailed Corrective Action Plan that will outline the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

Corrective Action Plan 2023:

In a typical academic year, we package prior to the new aid year COA being finalized. This means that we roll the prior year's components when initially packaging students. Once the new aid year's COA is finalized, we re-run COA to update these components on all students prior to disbursement each term. This involves updating the budget component screen in our student information system. In 2022-2023, we rolled the 2021-2022 budget components and did not accurately update the components in Banner, which led to lower COA for students enrolled in Fall 2022 and Spring 2023. This was not identified until the Summer of 2023 when entering the weekly summer budget components.

The Office of Financial Aid will implement a new aid year checklist specific to the review of Cost of Attendance that has a sign-off for each step of the process. The Executive Director and Director have responsibility in creation of the annual Cost of Attendance. The COA is shared with the Vice President of Enrollment Management prior to any awarding occurs. After the creation of the COA chart, the Director and Assistant Director will ensure accuracy of the chart in comparison to the COA methodology. The Director of Financial Aid will enter these components into Banner with secondary review by the Assistant Director. We will provide screenshots with the checklist that the COA chart matches Banner. When our IT staff runs COA prior to disbursement, we will test a sample of students to ensure budgets match the COA chart and RORALGS.

The policy and procedure will be revised to include these updated procedures.

The 2024-2025 aid year cycle is an atypical cycle with the delayed release of the FAFSA. We will not receive ISIR records until at least February 2024. We will not package students until after the 2024-2025 COA is finalized. This means that we will not roll the 2023-2024 COA. We will follow our new updated procedures and checklist to ensure accurate calculations and reporting.

Views of Responsible Officials 2024:

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team has developed a detailed Corrective Action Plan that outlines the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

Corrective Action Plan 2024:

In a typical academic year, we package prior to the new aid year COA being finalized. This means that we roll the prior year's components when initially packaging students. Once the new aid year's COA is finalized, we re-run COA to update these components on all students prior to disbursement each term. This involves updating the budget component screen in our student information system. In 2022-2023, we rolled the 2021-2022 budget components and did not accurately update the components in Banner, which led to lower COA for students enrolled in Fall 2022 and Spring 2023. This was not identified until the Summer of 2023 when entering the weekly summer budget components.

The Office of Financial Aid implemented a new aid year checklist specific to the review of Cost of Attendance that has a sign-off for each step of the process. The Executive Director and Associate Director have responsibility in creation of the annual Cost of Attendance. The COA is shared with the Vice President of Enrollment Management prior to any awarding. After the creation of the COA chart, the Executive Director and Associate Director ensure accuracy of the chart in comparison to the COA methodology. The Executive Director of Financial Aid enters these components into Banner with secondary review by the Associate Director. When our IT staff runs COA prior to disbursement, we tested a sample of students to ensure budgets match the COA chart and RORALGS in Banner. The policy and procedure has been revised to include these updated procedures.

The 2024-2025 aid year cycle is an atypical cycle with the delayed release of the FAFSA. We did not receive ISIR records until March 2024. We did not package students until after the 2024-2025 COA was finalized. This means that we did not roll the 2023-2024 COA. For 2025-2026, we rolled the 2024-2025 COA. We will follow our new updated procedures and checklist to ensure accurate calculations and reporting.

Implementation Date: March 2024

Responsible Person: Amanda Petrosian, Executive Director of Financial Assistance  
Josiah Mendoza, Associate Director of Compliance and Training

**2023-110**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232320</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

### Award and Disbursement Notifications

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), Section 668.165(a)(1)).

If an institution credits a student's ledger account with Federal Direct Student Loan (Direct Loan) funds or Teacher Education Assistance for College and Higher Education (TEACH) Grant funds, the institution must notify the student or parent of (1) the anticipated date and amount of the disbursement, (2) the student's or parent's right to cancel all or a portion of that loan or grant and have the loan or grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan or grant, or loan or grant disbursement (Title 34, CFR, Section 668.165(a)(2)). The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's ledger account at the institution (Title 34, CFR, Section 668.165(a)(3)).

**Tarleton State University (University) did not send appropriate award and disbursement notifications to TEACH Grant recipients.** Specifically, the University's TEACH award notification did not describe how and when funds would be disbursed, while the TEACH disbursement notification did not include the date of disbursement, student's right to cancel all or part of the loan, and guidance for the procedures and time for canceling the loan.

Not providing sufficient award and disbursement notifications impairs students' and parents' ability to budget for the cost of attending or exercise the option to cancel their loans or grants.

### Recommendation:

The University should ensure that award and disbursement notifications for TEACH recipients contain all required elements.

### Views of Responsible Officials 2023:

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team is already in the process of developing a detailed Corrective Action Plan that will outline the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

### Corrective Action Plan 2023:

The Office of Financial Aid has revised the award and disbursement notifications to TEACH Grant recipients to include all required elements. The award notification now describes how and when funds will be disbursed. The TEACH disbursement notification now includes the date of disbursement, student's right to cancel all or part of the award, and guidance for procedures and time for canceling the award. The policy and procedure will be revised to include these updated procedures.

Views of Responsible Officials 2024:

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team has developed a detailed Corrective Action Plan that outlines the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

Corrective Action Plan 2024:

The Office of Financial Aid has revised the award and disbursement notifications to TEACH Grant recipients to include all required elements. The award notification now describes how and when funds will be disbursed. The TEACH disbursement notification now includes the date of disbursement, student's right to cancel all or part of the award, and guidance for procedures and time for canceling the award. The policy and procedure has been revised to include these updated procedures.

Implementation Date: March 2024

Responsible Person: Amanda Petrosian, Executive Director of Financial Assistance  
Josiah Mendoza, Associate Director of Compliance and Training

**2023-111**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224131; Federal Pell Grant Program, P063P222320; Federal Direct Student Loans, P268K232320; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232320</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$12,259</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Return of Title IV Calculations

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

In determining the percentage of the payment period or period of enrollment completed for a student who withdraws from a program offered in modules, an institution must (1) include all days within the period that the student was scheduled to complete prior to ceasing attendance and (2) exclude any scheduled breaks of at least five consecutive days when the student was not scheduled to attend a module or other course offered during that period of time. Scheduled breaks include both those that take place within and between modules (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

For a program offered in modules, a student is not considered to have withdrawn if the student successfully completes any of the following: (1) a module that includes 49 percent or more of the number of days in the payment period, excluding scheduled breaks of five or more consecutive days and all days between modules; (2) a combination of modules that together contain 49 percent or more of the number of days in the payment period, excluding scheduled breaks of five or more consecutive days and all days between modules (Title 34, CFR, Section 668.22(a)(2)(ii)(A)(2)); or (3) coursework equal to or greater than the coursework required for the institution's definition of a half-time student under 34 CFR 668.2(b) for the payment period (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 1).

An institution must disburse directly to a student any amount of a post-withdrawal disbursement of grant funds that is not credited to the student's account. The institution must make the disbursement as soon as possible, but no later than 45 days after the date of the institution's determination that the student withdrew. The institution must offer to disburse directly to a student, or parent in the case of a parent PLUS loan, any amount of a post-withdrawal disbursement of loan funds that is not credited to the student's account. The institution must make a direct disbursement of any loan funds that make up the post-withdrawal disbursement only after obtaining the student's, or parent's in the case of a parent PLUS loan, confirmation that the student or parent still wishes to have the loan funds disbursed (Title 34, CFR, Section 668.22(a)(6)(ii)(B)).

**For 58 (97 percent) of 60 students tested, Tarleton State University (University) incorrectly calculated the amount of Title IV funds to be returned or returned the incorrect amount of funds. Specifically:**

- For 56 students, the University did not exclude any break days from the Fall 2022 term as required, and it incorrectly excluded 5 break days rather than 8 break days from the Spring 2023 term. Those errors occurred because the University did not load the correct break days into its student information system when setting up the payment period; therefore, this issue would have affected all students who withdrew from the Fall 2022 and Spring 2023 terms. Additionally:
  - For 2 of those 56 students, the University did not identify that the students were eligible to receive a post-withdrawal disbursement and therefore did not disburse those grant funds or offer to disburse those loan funds to the students as required.
  - For 4 of those 56 students, the University incorrectly determined the number of days in the payment period or used an incorrect withdrawal date for students enrolled in modules.



- For 2 students enrolled in the Summer 2023 term, the University did not follow the return of Title IV requirements related to modular terms. For one student, the University incorrectly used the number of days in the full payment period rather than only the days within the period that the student was scheduled to complete prior to ceasing attendance. For the other student, the University failed to identify that the student successfully completed coursework equal to or greater than the coursework required for a half-time student and therefore should not have been considered withdrawn. The University asserted that this error occurred because staff misinterpreted the half-time withdrawal exemption requirements.

As a result of the errors discussed above, the University returned a total of \$1,992 associated with ALN 84.268, Federal Direct Student Loans, award number P268K232320, and \$374 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222320 less Title IV funds than required for the students tested in the sample.

**In addition, for 10 (17 percent) of 60 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation as required.**

- For 6 students, the University did not exclude break days from its determination of whether the students completed 60 percent or more of the payment period as required. As a result, the University incorrectly determined that the students earned their aid and did not return a total of \$7,679 associated with ALN 84.268, Federal Direct Student Loans, award number P268K232320, and \$1,053 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222320 as required.
- For 4 students, the University incorrectly used the number of days in the full payment period in its determination of whether the students successfully completed 49 percent or more of the number of days in the payment period. As a result, the University incorrectly determined that the students earned their aid and did not return a total of \$1,161 in questioned costs associated with ALN 84.268, Federal Direct Student Loans, award number P268K232320 as required.

The errors discussed above occurred because the University did not configure its information system to accurately calculate returns and because of manual errors that the University made in performing return calculations. In addition, the University did not have an adequate monitoring process to identify those errors. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Recommendation:

The University should:

- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Accurately determine the number of days in the payment period and configure its student information system to exclude any scheduled breaks, as required.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds.

Views of Responsible Officials 2023:

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team is already in the process of developing a detailed Corrective Action Plan that will outline the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

Corrective Action Plan 2023:

To address accurate reporting of scheduled breaks in the future, we will update our R2T4 policy and procedure to ensure that weekends are included in the scheduled breaks. Our updated policy and procedure will include information regarding how the break is determined. The Assistant Director of Operations will enter these dates on SOATBRK each aid year with secondary confirmation of accuracy by the Director of Financial Aid.

The Office of Financial Aid did not have update access to the Banner form (SFAWDRL) used to process R2T4 calculations which caused inaccurate processing of students in modules. We have now properly configured our student information system so that the R2T4 processing staff have update access to this form in order to correctly report the start and end dates for students enrolled in modules. This will accurately calculate their percentage of attendance. Our current R2T4 procedures include a monitoring control to ensure accurate return of aid after an R2T4 is calculated and return is determined. The current process is reviewed by the same R2T4 processor who calculated the return. We will revise this procedure to have secondary review by the Assistant Director of Operations or in the absence of the Assistant Director, the Director will conduct this secondary review. We will review all students in which an R2T4 was calculated, not only those who had a return processed. This review will be documented in RHACOMM.

In addition to the above procedural updates, the Office of Financial Aid is re-calculating R2T4 for the students impacted in this sample.

The policy and procedure will be revised to include these updated procedures.

Views of Responsible Officials 2024:

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team has developed a detailed Corrective Action Plan that outlines the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

Corrective Action Plan 2024:

To address accurate reporting of scheduled breaks in the future, we updated our R2T4 policy and procedure to ensure that weekends are included in the scheduled breaks. Our updated policy and procedure includes information regarding how the break is determined. The Assistant Director of Operations will enter these dates on SOATBRK each aid year with secondary confirmation of accuracy by the Executive Director of Financial Aid.

The Office of Financial Aid did not have update access to the Banner form (SFAWDRL) used to process R2T4 calculations which caused inaccurate processing of students in modules. We have now properly configured our student information system so that the R2T4 processing staff have update access to this form in order to correctly report the start and end dates for students enrolled in modules. This update now accurately calculates their percentage of attendance. Our current R2T4 procedures include a monitoring control to ensure accurate return of aid after an R2T4 is calculated and return is determined.

The current process is reviewed by the same R2T4 processor who calculated the return. We revised this procedure to have secondary review by the Assistant Director of Operations or in the absence of the Assistant Director, the Director will conduct this secondary review. We now review all students in which an R2T4 was calculated, not only those who had a return processed. This review is documented in RHACOMM in Banner. The policy and procedure has been revised to include these updated procedures.

In addition to the above procedural updates, the Office of Financial Aid re-calculated R2T4 for the students impacted in this sample and made the necessary corrections.

Implementation Date: May 2024

Responsible Person: Amanda Petrosian, Executive Director of Financial Assistance  
Josiah Mendoza, Associate Director of Compliance and Training

## **2023-112**

### **Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222320; and Federal Direct Student Loans, P268K232320</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

Enrollment is reported for a specific location of each campus; that is, the eight-digit Office of Postsecondary Education Identification (OPEID) number. Most students are enrolled in coursework at only one location. However, for students who are taking coursework at multiple locations of the same school, the school must determine which location is the student's "primary location" and report the combined enrollment for the student using that location to NSLDS. A student's "primary location" is the location where the student is taking more coursework than at any other location. Reporting a student's enrollment at the main campus does not satisfy the enrollment reporting requirement if aid was disbursed or the student was physically attending school at a different location (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 4 and 6). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Tarleton State University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 20 (33 percent) of 61 students tested, the University did not report or did not accurately report campus- or program-level data elements to NSLDS.** Specifically:

- For 19 students, the University incorrectly reported the OPEID number of the main campus instead of the OPEID number of the location where the students were taking the majority of their coursework. The University asserted that it reports the main campus OPEID number for all students to NSLDS, which would result in errors affecting all students who did not take the majority of their coursework at the main campus location. Additionally:
  - For 1 of those 19 students, the University did not report an enrollment status to NSLDS at the campus or program level. The University asserted that it reported the student's enrollment and graduated statuses to NSC; however, those statuses were not reported to NSLDS.
  - For 1 of those 19 students, the program begin date was reported incorrectly. The University reported the program begin date for a program from which the student had withdrawn, instead of the first day of the term in which the student began attendance in a new program.
- For one student, the University did not accurately report the student's graduated status at the campus level to NSLDS. The student's status was reported as graduated at the program level but was reported as withdrawn at the campus level. In addition, the withdrawn status was not received by NSLDS until 132 days after the student graduated.

The University had a process to monitor enrollment information reported to NSC; however, that process was not sufficient to identify the errors discussed above. Not reporting student information accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should strengthen its controls to ensure that campus- and program-level data elements are reported accurately and in a timely manner to NSLDS.

Views of Responsible Officials 2023:

The Office of the Registrar has thoroughly reviewed the findings related to enrollment reporting, specifically concerning instances highlighted in the recent financial aid audit report. We acknowledge and agree with the identified discrepancies and are committed to addressing these issues promptly. For the student in question where the program begin date was reported incorrectly, we recognize the significance of accurately reporting program begin dates and maintaining accurate and consistent reporting across relevant systems. Regarding the case where the graduated status was inaccurately reported at the campus level, we understand the impact of such discrepancies and the delay in reporting.

We recognize the importance of precise and timely enrollment reporting, and we are committed to enhancing our processes to prevent similar issues in the future. Our team is actively working on these corrective measures, and we aim to demonstrate significant improvements in the accuracy and timeliness of our reporting.

Corrective Action Plan 2023:

The Office of the Registrar will develop an action plan to evaluate the internal process changes which must occur considering the following implications:

- There will be significant process changes of the reporting parameters that are run for the National Student Clearinghouse jobs in Banner to ensure that the proper branch code is identified for each student;
- Further research will be required to identify other areas which will be impacted by this change, including but not limited to IPEDS data submissions, CBM Reporting, SACSCOC notifications, etc.;
- Will collaborate with College of Graduate Studies to remove degree plans that are listed as sought and are not actively being pursued by the student. This will ensure that correct degree sequencing is accounted for and reported on correctly each month to the National Student Clearinghouse;
- Strengthen internal controls and communication channels to ensure consistent and accurate reporting of student statuses across all levels. Implementing additional validation checks in our reporting systems will ensure the accuracy of program begin dates before submission;
- Update our standard operating procedures to indicate review of the National Student Clearinghouse EDI Rejection File to ensure all students are accurately being pulled into NSLDS;
- Conduct a comprehensive review of our reporting procedures to identify the specific breakdown in the process that led to the failure to report enrollment status to NSLD;
- Implement enhanced internal controls and validation checks to ensure that enrollment statuses are accurately reported to both NSC and NSLDS in a timely manner; and
- The policies and procedures will be revised to include these updated procedures.

Views of Responsible Officials 2024:

The Office of the Registrar recognizes the importance of precise and timely enrollment reporting, and we are committed to enhancing our processes to prevent similar issues in the future. Our team is actively working on these corrective measures, and we aim to demonstrate significant improvements in the accuracy and timeliness of our reporting.

Corrective Action Plan 2024:

The Office of the Registrar worked with the College of Graduate Studies to remove degree plans that are listed as sought and are not actively being pursued by the student. This ensures that correct degree sequencing is accounted for and reported on correctly each month to the National Student Clearinghouse. The Office of the Registrar strengthened internal controls and communication channels to ensure consistent and accurate reporting of student statuses across all levels. Implementing additional validation checks in our reporting systems ensures the accuracy of program begin dates before submission.

The Office of the Registrar updated our standard operating procedures to indicate review of the National Student Clearinghouse EDI Rejection File to ensure all students are accurately being pulled into NSLDS. We conducted a comprehensive review of our reporting procedures to identify the specific breakdown in the process that led to the failure to report enrollment status to NSLDS. We implemented enhanced internal controls and validation checks to ensure that enrollment statuses are accurately reported to both NSC and NSLDS in a timely manner.

The submission of monthly reports to the National Student Clearinghouse (NSC) by student campus presented significant technical and reporting challenges. Specifically, the default reporting functionality provided by Ellucian lacked the flexibility to separate student records by campus. To address this limitation, the Enterprise Systems team at Tarleton State University collaborated with the Office of the Registrar to develop custom population selection criteria derived from student enrollment data for each campus. This complex solution required several months to implement and was completed after the Fall 2024 semester had commenced.

At that time, the NSC informed the Office of the Registrar that resubmitting enrollment files by campus would necessitate withdrawing all currently enrolled students and re-reporting them with campus-specific designations. Given the scale of Tarleton's enrollment, approximately 15,000 students, this approach was not feasible.

As of January 2025, the custom population selection reports are fully operational. Additionally, we have informed the NSC of the newly implemented campus-specific OPEIDs referenced in the audit report. Moving forward, this update ensures that initial semester reports will be properly separated by campus.

Implementation Date: January 2025

Responsible Person: Erika Graham, University Registrar  
Sharla Self, Associate Registrar  
Mike VanValkenburg, Assistant Registrar  
Angela Patton, Registrar Services Specialist

Texas A&M University

**2023-113**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; 84.379; and 84.408  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A234136; Federal Work-Study Program, P033A224136; Federal Pell Grant Program, P063P225286; Federal Direct Student Loans, P268K235286; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T235286; and Postsecondary Education Scholarships For Veteran's Dependents (Iraq and Afghanistan Service Grant (IASG)), P408A225286  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** Unknown  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Implemented

Satisfactory Academic Progress

A student is eligible to receive Title IV, Higher Education Act of 1965 (HEA) program assistance if the student maintains satisfactory academic progress in his or her course of study according to the institution's published standards of satisfactory academic progress (SAP) that satisfy the provisions of Title 34, Code of Federal Regulations (CFR), Section 668.34 (Title 34, CFR, Section 668.32(f)). An institution's SAP policy must include a qualitative component that consists of grades or comparable factors that are measurable against a norm and a quantitative component that consists of the pace at which students must progress through their program to ensure that they will graduate within the maximum time frame required to complete their education (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 1, Chapter 1).

For an undergraduate program measured in credit hours, a period that is no longer than 150-percent of the published length of the educational program, as measured in credit hours, should be used to determine the maximum time frame for the quantitative component of SAP (Title 34, CFR, Section 668.34(b)(1)).

**For 1 (2 percent) of 45 students tested, Texas A&M University (University) did not calculate SAP in accordance with its policy.** Specifically, the University did not update the program hours for the Bachelor of Science in Nursing program in its student information system when it changed the program length from 123 hours to 120 hours during the 2017-2018 award year. Therefore, this issue would have affected all students enrolled in the program. As a result, the maximum time frame calculation incorrectly allowed students to exceed the maximum hours without failing SAP.

Incorrectly calculating the maximum time frame increases the risk that students could receive financial assistance for which they are not eligible.

Corrective Action:

Corrective action was taken.

**2023-114**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P225286; and Federal Direct Student Loans, P268K235286</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

To protect a student’s interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4 and Appendix C). For instances in which a student completes one academic program and then enrolls in another academic program at the same school, the school must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Texas A&M University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 2 (3 percent) of 61 students tested, the University did not accurately report graduated status changes to NSLDS.** Both students graduated from the Doctor of Veterinary Medicine program, but were reported to NSLDS as withdrawn. After auditors brought this to the University’s attention, the University determined that the issue was caused by the students being on two separate reports sent to NSC. NSC included the students on a warning file provided to the University to review and correct. However, the University did not complete a review of the warning file or make updates to those students’ enrollment status. As a result, NSC subsequently submitted a withdrawn status for those students. The University asserted the issue affected 158 additional Doctor of Veterinary Medicine program graduates, and indicated it was in the process of updating NSLDS with the correct enrollment status.

Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

**Corrective Action:**

Corrective action was taken.



Texas A&M University – Corpus Christi

**2020-112**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Award Numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425</b>
<b>Award Year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas A&M University – Corpus Christi (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 35 (57 percent) of 61 students tested, the University did not accurately report program-level data elements to NSLDS.** Specifically, the University incorrectly reported the program enrollment effective date as the date that it ran the enrollment reporting process in its student information system, rather than the actual effective date of the student’s enrollment status. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.

**For 2 (10 percent) of 21 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' graduated status was not reported to NSLDS in a timely manner.** Those two students' graduated statuses were reported to NSLDS 84 days and 92 days after the students graduated. Those errors occurred because the University did not certify its Fall 2019 graduated statuses to NSC in a timely manner.

**In addition, the University did not always ensure that the files it uploaded to NSC were complete.** Auditors reviewed the transmission of graduated student records to NSC for the Summer 2020 term and determined that only 338 of the 638 total records were uploaded. After auditors brought the issue to the University's attention, it resubmitted the file to NSC.

The errors discussed above occurred because the University (1) has not configured its student information system to accurately report student enrollment information to NSLDS, (2) has not developed policies and procedures for reporting enrollment and program information to NSLDS, and (3) does not have a process to monitor student enrollment and program information reported to NSC and NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Corrective Action:

Corrective action was taken.

Texas Southern University

2023-115

**General Controls. The following compliance areas were impacted:**

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** Cross-cutting  
**Pass-Through Agency:** N/A  
**Award Number:** Cross-cutting  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency  
**Questioned Costs:** None  
**Repeat Finding:** 2020-113, 2017-119, 2016-109  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

General Controls

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**Texas Southern University (University) did not appropriately restrict user access to its student information system.** Specifically, the University did not always ensure that (1) access to modify information and process transactions in the student information system and (2) administrative access at the network level was limited to only current employees and users who needed that access based on their job responsibilities. The University had a process to review user access to its systems; however, it did not always implement changes based on the results of that review. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made to those systems.

Recommendation:

The University should ensure that user access to its student information system and administrative access to its network is appropriately limited to employees based on current job responsibilities.

Views of Responsible Officials 2023:

The Office of Technology acknowledges and agrees with the finding.

Corrective Action Plan 2023:

Through analysis of the exceptions identified in the audit, the University has developed a standard operating procedure to assign employee access based on the principle of least privilege as determined by individual roles.

The university is engaged with a third-party vendor to procure and implement an automated role-based access assignment process, to ensure that the University complies with this audit findings requirements.

Views of Responsible Officials 2024:

The Office of Technology acknowledges and agrees with the finding.

Corrective Action Plan 2024:

The University implemented a standard operating procedure that addresses these concerns. This procedure removes access to University systems upon separation through the automated disablement of network access. The procedure also causes an automated notification to be sent to OIT that a separation occurred so that further security measures within the SIS can be implemented. Additionally, the individual data owners receive a monthly report of user access so that they can confirm that access is still necessary for active employees. Finally, OIT leadership meets monthly to do a security review to ensure that we are continuing to improve our access controls and to remediate any access issues that may be discovered.

Implementation Date: February 2025

Responsible Person: Benjamin Green, Chief Information Officer

**2023-116**

**Eligibility**

<b>Federal Agency:</b>	<b>U.S. Department of Education U.S. Department of Health and Human Services</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.033; 84.063; 84.268; 84.379; and 93.925</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224145; Federal Work-Study Program, P033A224145; Federal Pell Grant Program, P063P222327; Federal Direct Student Loans, P268K232327; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232327; and Scholarships for Health Professions Students from Disadvantaged Backgrounds – Scholarships for Disadvantaged Students (SDS), 5 T08HP39322-03-00, 5 T08HP39282-03-00</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-113, 2017-119, 2016-109</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

Texas Southern University (University) uses algorithmic budgeting to build COA budgets for each term based on a student's classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or with parent); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student information system are established to assign various budget components based on the factors noted above.

**For 7 (11 percent) of 65 students tested, the University incorrectly calculated the COA.** Specifically, the University assigned an incorrect amount for books and supplies for these students. Those errors occurred because the University decreased the default amount for the books and supplies budget component but did not update the algorithmic budget table in its student information system to reflect that change. As a result, the COA was overstated by \$40 for each of those students. The errors discussed above did not result in overawards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of overawarding or underawarding financial assistance to students.

#### Federal Pell Grant

When awarding Federal Pell Grant assistance to students, institutions use the payment and disbursement schedules provided each year by the U.S. Department of Education for determining award amounts (Title 34, CFR, Section 690.62(a)). Those schedules provide the maximum annual amount a student would receive for a full academic year for a given enrollment status, EFC, and COA. There are separate schedules for three-quarter-time, half-time, and less-than-half-time students (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 3; and Title 34, CFR, Section 690.63(b)).

**For 2 (3 percent) of 65 students tested who received Federal Pell Grants, the University did not award the correct amount of Federal Pell Grant assistance.** Specifically, the University awarded those students less than they were eligible to receive. The University did not identify additional credit hours from late registration in the students' Federal Pell Grant award determinations. As a result, the students were underawarded a total of \$1,544 in Federal Pell Grant assistance.

#### Federal Direct Student Loans

A borrower who has reached the aggregate borrowing limit for Direct Subsidized Loans and Direct Unsubsidized Loans may not receive additional loans. Once the loans are repaid, in full or in part, the borrower may apply for additional loans. The aggregate unpaid principal amount of all Direct Subsidized Loans made to a student may not exceed \$23,000 for any student who has not successfully completed a program of study at the undergraduate level (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 5; and Title 34, CFR, Section 685.203(d)(1)).

**The University did not always disburse Federal Direct Student Loans in accordance with applicable limits.** Specifically, the University exceeded the aggregate limit for Subsidized Direct Loans. Auditors determined that a student had been awarded \$500 in excess of the aggregate limit of \$23,000. The University manually cleared a hold to enforce the loan limit, without properly reviewing or adjusting the student's loan. After auditors brought the overaward issue to the University's attention, it returned the loan funds; therefore, there were no questioned costs. However, by not properly reviewing account holds, the University increases the risk of overawarding financial assistance to students.

### Satisfactory Academic Progress

A student is eligible to receive Title IV, Higher Education Act of 1965 (HEA) program assistance if the student maintains satisfactory academic progress in his or her course of study according to the institution's published standards of satisfactory academic progress (SAP) that satisfy the provisions of Title 34, CFR, Section 668.34 (Title 34, CFR, Section 668.32(f)). An institution's SAP policy must include a qualitative component that consists of grades or comparable factors that are measurable against a norm and a quantitative component that consists of the pace at which students must progress through their program to ensure that they will graduate within the maximum time frame required to complete their education.

For a graduate program, a period defined by the institution that is based on the length of the educational program should be used to determine the maximum time frame for the quantitative component of SAP (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 1, Chapter 1; and Title 34, CFR, Section 668.34(b)).

Additionally, an institution's SAP policy should provide that, if at the time of evaluation, the student has not achieved the required grade point average, is not successfully completing his or her program of study at the required pace, or has not completed the program within the maximum time frame, the student is no longer eligible for Title IV aid. The policy should provide specific procedures for disbursements to students on financial aid warning or probation status and permit the student to appeal a determination; it should also provide specific procedures for re-establishing eligibility to receive Title IV aid and the basis on which a student may file an appeal (Title 34, CFR, Section 668.34(a)).

**For 1 (2 percent) of 65 students tested, the University did not calculate SAP in accordance with its policy.** The student re-enrolled in the Fall 2022 term after a gap in attendance, and the University did not perform a manual SAP calculation, which would have shown that the student did not meet the minimum required pace as defined in the University's SAP policy. The student would have been required to submit an appeal, and have that appeal approved, to receive financial assistance. The student was initially overawarded \$6,184. Part of the funds were returned as a result of a Return of Title IV Funds calculation after the student withdrew, and the remaining funds were returned after auditors brought the issue to the University's attention. Therefore, there were no questioned costs.

Not calculating SAP compliance increases the risk that students could receive financial assistance for which they are not eligible.

### Institutional Student Information Records (ISIR)

The U.S. Department of Education automatically distributes (or "pushes") to institutions certain ISIR transactions processed by the Central Processing System (CPS); it then requires the institutions to take some sort of action. An example of a pushed ISIR would be a student-corrected ISIR that causes a change to the EFC. Institutions are required to review all pushed ISIRs and assess any potential effect on students' eligibility for assistance (*Technical Reference for Electronic Data Exchange (EDE) 2022-2023*).

**The University did not have a process to address errors to ensure that all ISIR data was loaded accurately and completely into its student information system.** Specifically, the University did not reconcile records received from CPS-pushed ISIRs to the University's student information system records during the Fall 2022 term and part of the Spring 2023 term. As a result, some eligible students did not receive their financial assistance until making an inquiry of the University.

### Corrective Action:

Corrective action was taken.

**2023-117**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.033; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224145; Federal Work-Study Program, P033A224145; Federal Pell Grant Program, P063P222327; Federal Direct Student Loans, P268K232327; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232327</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Award and Disbursement Notifications

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), Section 668.165(a)(1)).

If an institution credits a student’s ledger account with Federal Direct Student Loan (Direct Loan) funds or Teacher Education Assistance for College and Higher Education (TEACH) Grant funds, the institution must notify the student or parent of (1) the anticipated date and amount of the disbursement, (2) the student’s or parent’s right to cancel all or a portion of that loan or grant and have the loan or grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan or grant, or loan or grant disbursement (Title 34, CFR, Section 668.165(a)(2)). The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student’s ledger account at the institution (Title 34, CFR, Section 668.165(a)(3)).

**For 61 (100 percent) of 61 disbursements tested, Texas Southern University (University) did not send an award or disbursement notification as required.** The University asserted it did not send award notifications to students because it relied on the Common Origination and Disbursement (COD) Disclosure Statements sent by the Department of Education. However, the COD Disclosure Statements did not include all required elements of the award notification. In addition, the University did not consistently send disbursement notifications for the Fall 2022 term, and did not send any disbursement notifications for the Spring 2023 term. The issues with disbursement notifications were attributed to both manual error and disabling of the University’s automated processes. Further, the disbursement notifications that were sent for the Fall 2022 term did not include all required elements.

Not receiving award and disbursement notifications impairs students’ and parents’ ability to budget for the cost of attending or exercise the option to cancel their loans or grants.

Recommendation:

The University should strengthen its controls to ensure that:

- It identifies all students that require an award or disbursement notification, and sends those notifications to the students.
- Award and disbursement notifications include all required elements.

Views of Responsible Officials 2023:

Award and Disbursement Notifications

The Office of Student Financial Success agrees with the finding related to award and disbursement notifications.

Corrective Action Plan 2023:

The Office of Student Financial Success has worked with the Office of Information Technology to deliver student loan disbursement information via the student portal. A tab has been created that allows students to receive specific disbursement information related to their student loans. In addition, the disbursement notification process has been established to ensure all students receive a disbursement notification before disbursements are made to student accounts. Our policy now requires, before disbursement, the generation of disbursement notifications made by the Senior Systems Analyst.

Views of Responsible Officials 2024:

The Office of Student Financial Success agrees with the finding related to award and disbursement notifications.

Corrective Action Plan 2024:

The Office of Student Financial Success has worked with the Office of Information Technology to ensure that the delivery of student loan disbursement information is available via the student portal. A tab has been created that allows students to receive specific disbursement information related to their student loans. In addition, the disbursement notification process has been established to ensure that all students receive a disbursement notification before disbursements are made to student accounts. Our policy requires, before disbursement, the generation of disbursement notifications made by the Director of Systems. For quality assurance purposes, every time disbursement is run, and the letters are sent, we run a manual popsel to ensure that all students who should be receiving a disbursement notification do.

Implementation Date: January 2025

Responsible Person: Dr. Latisha Addison, Executive Director Student Financial Success

**2023-118**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224145; Federal Pell Grant Program, P063P222327; Federal Direct Student Loans, P268K232327; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232327</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>



### Return of Title IV Calculations

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

**For 8 (13 percent) of 61 students tested, Texas Southern University (University) incorrectly calculated the amount of Title IV funds to be returned for unofficially withdrawn students.** Specifically, those 8 students were enrolled in the Fall 2022 term, and the University did not use the last date of attendance identified in the University's automated report process. For return of Title IV funds, the University uses an automated report process to identify students who have unofficially withdrawn from a term; however, that process was inconsistently followed or not completed in determining the students' withdrawal dates. The incorrect withdrawal dates used by the University were prior to the students' actual withdrawal dates, which resulted in the University returning more Title IV funds than required for those students; therefore, there were no questioned costs.

Those errors occurred because the University did not have an adequate process to determine the withdrawal dates of students who unofficially withdrew from the University.

### Timeliness of Returns

For an institution that is not required to take attendance, the institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the earliest end date of (1) the payment period or period of enrollment, (2) the academic year in which the student withdrew, or (3) the educational program from which the student withdrew (Title 34, CFR, Section 668.22(j)(2)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 35 (57 percent) of 61 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** Specifically:

- For 23 students who unofficially withdrew in the Fall 2022 term, the University did not determine the withdrawal date within the required 30-day time frame, nor did it return the Title IV funds within the required 45-day time frame. The University determined the withdrawal date and returned the Title IV funds at the end of the Spring 2023 term.
- For 9 students who unofficially withdrew in the Spring 2023 term, the University did not determine the students' withdrawal date within the required 30-day time frame. The University determined the withdrawal date for those students between 31 and 52 days after the end of the period of enrollment.

- For 3 students who withdrew in the Fall 2022 term, the University determined the withdrawal dates and performed the return calculations; however, it did not return the Title IV funds within the required 45-day time frame. The University asserted that for two students, this was due to an oversight in processing the return of those funds. The University returned the funds for those two students 71 and 115 days after it determined that the students withdrew. For the third student, the University completed a return calculation but did not return the funds as required. After auditors brought this error to the University's attention, the University returned the funds to the U.S. Department of Education; therefore, there were no questioned costs.

Those errors occurred because the University did not have an effective monitoring process to identify those errors and because of manual errors the University made in performing the return calculations. Not making returns within the required time frame reduces the funds available to the U.S. Department of Education for its program management.

Corrective Action:

Corrective action was taken.

**2023-119**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222327; and Federal Direct Student Loans, P268K232327</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-115</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C).

Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Texas Southern University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3).

**For 10 (17 percent) of 60 students tested, the University did not accurately report campus- or program-level data elements to NSLDS.** Specifically, the program length was reported incorrectly for the students’ master’s degree or doctoral degree programs. Additionally, for 1 of those 10 students, the University inaccurately reported the effective date of the student’s graduated status at the campus and program levels. The date reported was eight days before the actual date of graduation for the student.

**For 17 (45 percent) of 38 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students’ enrollment status was not reported to NSLDS in a timely manner.** Specifically:

- For 13 students, the University reported the students’ graduated status to NSLDS between 73 and 100 days after the students graduated.
- For 2 students, the University reported the students’ enrollment level change to NSLDS 89 and 95 days after the effective date of the status change.
- For 2 students, the University reported the students’ withdrawal status to NSLDS 68 and 70 days after the students’ withdrawal date.

The errors discussed above occurred because the University (1) did not configure its information system to accurately report student enrollment information to NSLDS, (2) does not have a process to monitor student enrollment and program information reported to NSLDS, and (3) does not have a reporting process that allows it to make corrections to ensure that it certifies and submits graduated statuses in a timely manner.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayments schedules.

Recommendation:

The University should develop and implement controls to ensure that campus- and program-level data elements are reported to NSLDS accurately and in a timely manner.

Views of Responsible Officials 2023:

Campus and Program Level Data

Texas Southern University agrees with the finding related to not accurately reporting campus or program level data elements to NSLDS.

Corrective Action Plan 2023:

Texas Southern University agrees with the information that states the student's program length was incorrectly reported to NSLDS for 10 of 60 students tested. To further enhance reporting accurate information, the Office of Student Records (formerly the Registrar's Office) has updated our business practice regarding this matter in the following way. First, the Office of Student Records reached out to the Interim Dean of the Graduate School to provide the correct program length for Graduate Programs at TSU. Second, we gathered information regarding the total number of hours of each program offered and the total number of hours required to be considered a full-time student at TSU. We then utilized this information to calculate the program length in years. (For example, the eMPA program at TSU is 36 hours and a full-time course load for a graduate student is 9 hours. We then divided the total hours of the program (36 hours) by the full-time load (9). This provided us with how many semesters a full-time student would take to complete the program. To finish the calculation and get the program length, we divided it into 2 to get the number of years required to complete the program.

Views of Responsible Officials 2023:

Enrollment Status Updates

Texas Southern University agrees with the finding related to not accurately reporting enrollment status updates to NSLDS in a timely manner.

Corrective Action Plan 2023:

Texas Southern University also agrees with the information stating 17 of 38 student's tested enrollment status was not reported to NSLDS in a timely manner. We agree with this information that states 13 of the students tested did not have their graduation effective date accurately reported to NSLDS in a timely manner. To combat this issue, the Office of Student Records has created a new business process to report these students to NSLDS in a timelier manner. First, the graduation coordinator has requested academic units to provide her with information regarding students whose degrees are 100% complete earlier to allow her to confer these degrees quicker. Second, the Office of Student Records has also changed their business practice and informed both the Graduation Coordinator and the Law School Registrar's representative that all degrees must be conferred no later than 45 days after the semester ends. This will allow other staff time to turn in the graduation report to NSC in a timelier manner and review the rejected records/correct the rejected records before the 60-day deadline to help keep us in compliance.

Views of Responsible Officials 2023:

Accurate Attendance Reporting

Texas Southern University agrees with the finding related to not accurately reporting enrollment status updates to NSLDS in a timely manner.

Corrective Action Plan 2023:

Texas Southern University also agrees with the information stating 4 students that did not have their withdrawal status or effective date of status change reported in a timely manner to NSLDS. In reviewing these records, it appears accurate attendance was not taken causing Texas Southern University to be out of compliance for reporting practices. To further enhance reporting capabilities, the Office of Student Records has created a new business process to correct this error. First, TSU no longer allows advisors to register students and students must register themselves and sign a financial acknowledgement form. Also, the Office of Student Records has collaborated with the Office of the Provost to effectively communicate with faculty the ramifications of inaccurate attendance reporting. In these communications, the faculty are also provided instructions on how to accurately report attendance using their MyTSU attendance portal. Also, the Office of Student Records worked in conjunction with the Office of Information Technology, to automate the process of dropping students for non-attendance as reported by their faculty.

Furthermore, we are continuing to update our business processes, so these students are reported to NSC/NSLDS in a timely manner. Another issue involved students being reported as nonattending but attending the course. TSU's Office of Student Records and Office of the Provost have also worked in conjunction to fix this issue as well. Several faculty members would not mark attendance causing their whole class to get dropped. We have worked in our process to inform instructors they must mark attendance for students to not create this issue in the future.

Views of Responsible Officials 2024:

Campus and Program Level Data

Texas Southern University agrees with the finding related to not accurately reporting campus or program level data elements to NSLDS.

Corrective Action Plan 2024:

Texas Southern University agrees with the information that states the student's program length was incorrectly reported to NSLDS for 10 of 60 students tested. To further enhance reporting accurate information, the Office of Student Records (formerly the Registrar's Office) has updated our business practice regarding this matter in the following way. First, the Office of Student Records reached out to the Interim Dean of the Graduate School to provide the correct program length for Graduate Programs at TSU. Second, we gathered information regarding the total number of hours of each program offered and the total number of hours required to be considered a full-time student at TSU.

We then utilized this information to calculate the program length in years. (For example, the eMPA program at TSU is 36 hours and a full-time course load for a graduate student is 9 hours. We then divided the total hours of the program (36 hours) by the full-time load (9). This provided us with how many semesters a full-time student would take to complete the program. To finish the calculation and get the program length, we divided it into 2 to get the number of years required to complete the program.

Implementation Date: January 2025

Responsible Person: Dr. Nickolaus Cioci, Dean of Student Records

Views of Responsible Officials 2024:

Enrollment Status Updates

Texas Southern University agrees with the finding related to not accurately reporting enrollment status updates to NSLDS in a timely manner.

Corrective Action Plan 2024:

Texas Southern University also agrees with the information stating 17 of 38 student's tested enrollment status was not reported to NSLDS in a timely manner. We agree with this information that states 13 of the students tested did not have their graduation effective date accurately reported to NSLDS in a timely manner. To combat this issue, the Office of Student Records has created a new business process to report these students to NSLDS in a timelier manner. First, the graduation coordinator has requested academic units to provide her with information regarding students whose degrees are 100% complete earlier to allow her to confer these degrees quicker. Second, the Office of Student Records has also changed their business practice and informed both the Graduation Coordinator and the Law School Registrar's representative that all degrees must be conferred no later than 45 days after the semester ends. This will allow other staff time to turn in the graduation report to NSC in a timelier manner and review the rejected records/correct the rejected records before the 60-day deadline to help keep us in compliance. Banner system updates and report modifications have been implemented to ensure program level, withdrawal, and graduation status are reported within the required timelines to NSLSDS.

Additionally, TSU has modified mandatory attendance taking policies to require attendance reporting within the first 12 calendar days of each enrollment period (semester) to confirm students have begun attendance, as well as a minimum attendance reporting every 14 calendar days during the enrollment period. The TSU Provost's office tracks attendance with faculty to monitor attendance reporting and that all registered students have been accounted for. The TSU compliance office completes an enrollment reporting audit after grades are posted every semester to ensure all data elements have been reported and accurate with the NSLDS system. TSU will continue these practices to ensure compliance under 34 CFR 685.309(b), 682.610(c), and 674.33(j).

Implementation Date: January 2025

Responsible Person: Dr. Nickolaus Cioci, Dean of Student Records

**2023-120**

**Special Tests and Provisions – Gramm-Leach-Bliley Act - Student Information Security**

<b>Federal Agency:</b>	<b>U.S. Department of Education U.S. Department of Health and Human Services</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>Cross-cutting</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Cross-cutting</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

**Gramm-Leach-Bliley Act**

Institutions must protect sensitive data, including information obtained in support of the administration of federal student financial assistance programs, as required by the Gramm-Leach-Bliley Act (GLBA) (Public Law 106-102). Under their Program Participation Agreement (PPA) and the GLBA, postsecondary educational institutions must protect student financial aid information, with particular attention to information provided by the Department of Education or otherwise obtained in support of the administration of the Title IV Federal student financial aid programs (*Dear Colleague Letter*, July 1, 2016 (GEN-16-12)). Institutions are required to develop, implement, and maintain an information security program that includes the minimum elements in Title 16, Code of Federal Regulations (CFR), Section 314.4. In addition, the institution must designate a qualified individual responsible for overseeing, implementing, and enforcing the institution's information security program (Title 16, CFR, Section 314.4(a)).

**Texas Southern University (University) did not implement an information security program as required by the GLBA.** The University did not have a written information security program (and therefore did not address any of the minimum elements), and it did not designate a Qualified Individual responsible for implementing and monitoring its information security program. The University asserted that this was due to significant staffing issues in its Information Technology Department. Not implementing the required safeguards in an information security program and designating a Qualified Individual to implement and enforce those safeguards increases the University's risk of data breach or loss.

Recommendation:

The University should:

- Develop and implement an information security program that contains all elements required by the GLBA and the Code of Federal Regulations.
- Designate a Qualified Individual responsible to implement and monitor its information security program.

Views of Responsible Officials 2023:

Gramm-Leach-Bliley Act

The University acknowledges and agrees with the findings.

Corrective Action Plan 2023:

Through analysis of the exceptions identified in the audit, the University is working to hire a new full-time position to create and monitor its information security program and the University is in the process of publishing an information security webpage that meets all regulation requirements and serves as a conduit for users to locate policy, review the related legal code, report incidents, and request both training and OIT's assistance in assessment. Leadership has signed a contract with a third-party vendor to identify and implement all required GLBA controls.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the findings.

Corrective Action Plan 2024:

TSU has hired Columbia Advisory Group vCISO/GRC services to establish, maintain, and manage the security program. CAG has identified IT risk areas for the University and has established a Security Plan to remediate or reduce the risk of compromise. CAG vCISO is responsible for reporting, at least annually, to the agency head the status and effectiveness of the security program and its controls. Risk assessments are performed by the system/applications owners and supported by the information custodians at least biennially for systems containing confidential data and periodically for systems containing institutions of higher education sensitive or public data. Security assessments are conducted biannually for systems containing confidential data and periodically for systems containing sensitive or public data from higher education institutions. External Vulnerability scans are performed monthly, and Penetration tests are conducted yearly. Employees of the University are required to take Security Awareness training annually. CAG has developed an incident response plan, which will be tested annually. CAG is reviewing/updating TSU policies and procedures to meet state and federal requirements.

Implementation Date: July 2024

Responsible Person: Mr. Brad Hudson, Chief Information Security Officer

**Texas State University**

**2023-121**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
 U.S. Department of Health and Human Services

**Federal Program Title:** Student Financial Assistance Cluster

**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; 84.379; 84.408; and 93.925

**Pass-Through Agency:** N/A

**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224122; Federal Work-Study Program, P033A224122; Federal Pell Grant Program, P063P220387; Federal Direct Student Loans, P268K230387; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T230387; Postsecondary Education Scholarships For Veteran's Dependents (Iraq and Afghanistan Service Grant (IASG)), P408A220387; and Scholarships for Health Professions Students from Disadvantaged Backgrounds - Scholarships for Disadvantaged Students (SDS), 5 T08HP39298-03-00

**Award Period:** July 1, 2022, to June 30, 2023

**Statistically Valid Sample:** No and not intended to be a statistically valid sample

**Type of Finding:** Significant Deficiency and Noncompliance

**Questioned Costs:** None

**Repeat Finding:** No

**Initial Year Written:** 2023

**Status:** Implemented

**Cost of Attendance**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087II).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, 2022-2023 *Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, CFR, Sections 668.2, 673.5, and 685.301).

Texas State University (University) uses algorithmic budgeting to build COA budgets for each term based on a student's classification (undergraduate or graduate); residency (in-state or out-of-state); housing status (on-campus, off-campus, or living with parent); and enrollment status (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student financial assistance system are established to assign various budget components based on the factors noted above.



**For 1 (2 percent) of 44 students tested, the University incorrectly calculated the COA.** Specifically, the University assigned a less-than-half-time COA when the student was enrolled full-time. As a result, the student's COA was understated by \$9,545. After auditors brought the issue to the University's attention, it identified a total of 84 total students who were affected, including 56 students who received Title IV financial assistance. Those errors occurred because the University did not recalculate the COA for students in the Pathway program after enrollment was finalized for the Spring 2023 term.

The errors discussed above did not result in overawards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of overawarding or underawarding financial assistance to students.

Corrective Action:

Corrective action was taken.

Texas Tech University

2023-122

*General Controls. The following compliance areas were impacted:*

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

Federal Agency: U.S. Department of Education  
Federal Program Title: Student Financial Assistance Cluster  
Assistance Listing Number: Cross-cutting  
Pass-Through Agency: N/A  
Award Number: Cross-cutting  
Award Period: July 1, 2022, to June 30, 2023  
Statistically Valid Sample: No and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency  
Questioned Costs: None  
Repeat Finding: No  
Initial Year Written: 2023  
Status: Implemented

General Controls

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**Texas Tech University (University) did not appropriately restrict user access to its student information system.** Specifically, the University did not always limit access to the student information system to only users who needed that access based on their job responsibilities. While the University had a process in place to review user access, that process was not adequately designed to ensure that the University granted the appropriate level of access to all users based on the users' job duties. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

Corrective Action:

Corrective action was taken.

**2023-123**

**Eligibility**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222328; and Federal Direct Student Loans, P268K232328</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$562</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

**Cost of Attendance**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087II).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds the student’s need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations, Sections 668.2, 673.5, and 685.301).

Texas Tech University (University) uses algorithmic budgeting to build COA budgets based on student classification (undergraduate or graduate), academic program (for example, certain programs have increased tuition costs), enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time), living status (on-campus, off-campus, or living with parents), and residency (in-state or out-of-state). Budgeting rules within the University’s student information system are established to assign various budget components based on the student’s reported expected enrollment.

**For 3 (5 percent) of 65 students tested, the University incorrectly calculated the COA. Specifically:**

- For one student, the University assigned an incorrect loan fee to the COA. The University manually canceled the student’s loan, but asserted that it did not remove the fee because the student was still eligible to receive the loan. As a result, the student’s COA was overstated by \$60.
- For one student, the University did not adjust the student’s COA budget to reflect the student’s actual enrollment. The University manually assigned a three-quarter-time budget to the student. Due to the manual update, the COA was not subject to an automated update process to adjust the COA to less-than-half-time status at census. In addition, the student was not included in the University’s process for reviewing manually updated budgets. As a result, the student’s COA was overstated by \$4,157, and the student was overawarded \$562 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222328.

- For one student, the University did not adjust the student's tuition and fees budget component to reflect a change in the student's academic program. The student's major changed after the initial budget had been assigned. As a result, the student's COA was overstated by \$903; however, the University did not overaward financial assistance to that student.

Incorrectly calculating COA increases the risk of overawarding or underawarding financial assistance to students.

Corrective Action:

Corrective action was taken.

**2023-124**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222328; and Federal Direct Student Loans, P268K232328</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Award Notifications

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), 668.165(a)(1)).

**For 7 (16 percent) of 43 disbursements tested, Texas Tech University (University) did not send an award notification or sent an award notification that did not include all required information.** Specifically:

- For four students who enrolled in the Fall 2022 term after August 1, 2022, the University did not send an award notification. The University sent award notifications to all students enrolled for the Fall 2022 term prior to that date. However, it did not have a process in place to identify and send award notifications to students who enrolled after that date. Therefore, this issue would have affected all students who enrolled in the Fall 2022 term after August 1, 2022.
- For three students who enrolled in the Spring 2023 term, the award notifications did not contain the type or amount of funds that the student or his or her parent could expect to receive. The University notified students of expected financial assistance through email, and the award notification emails for the Fall 2022 term contained a hyperlink for students to access their account in the student information system to review the expected loan types and amounts. However, the award notification emails for the Spring 2023 term did not contain that hyperlink. This issue would have affected all students who enrolled after August 1, 2022, and only for the Spring 2023 term.

The University did not have adequate controls in place to ensure that all students received award notifications and that the notifications contained all required elements. Not receiving award notifications, or receiving incomplete award notifications, impairs students' and parents' ability to budget for the cost of attending.

Recommendation:

The University should:

- Strengthen its controls to ensure that it identifies all students that require an award notification, and sends those notifications to the students.
- Ensure that award notifications contain all required elements.

Views of Responsible Officials 2023:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan 2023:

The University has updated its disbursement notifications to include the type of loan borrowed and the amount borrowed in the template of the notification. In addition, the University has updated the notifications to go out to student and parent borrowers separately. The process has also been updated so that the notifications are sent out after any change to the student award is made on a nightly basis.

Views of Responsible Officials 2024:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan 2024:

The University has updated its disbursement notifications to include the type of loan and the amount borrowed in the template of the notification. In addition, the University continues to monitor the nightly output to ensure the updated notifications go out to student and parent borrowers separately. The process has also been updated so that the notifications are sent out after any changes to student awards are made on a nightly basis. Finally, we will work with Information Technology to integrate our tracking document in the process to better monitor the notification process.

Implementation Date: August 2024

Responsible Person: Mary Booker, AVP, Financial Aid and Scholarship Office

**2023-125**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; 84.379; and 84.408</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224151; Federal Pell Grant Program, P063P222328; Federal Direct Student Loans, P268K232328; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232328; and Postsecondary Education Scholarships For Veteran's Dependents (Iraq and Afghanistan Service Grant (IASG)), P408A222328</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>Unknown</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2 and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (5 percent) of 20 students tested, Texas Tech University (University) did not have evidence of academic engagement in the distance education course from which the student's withdrawal date was determined. The University asserted that when an instructor submits a failing grade for a student, the instructor is required to provide the date of last academic activity. That date is recorded in the University's student information system and used by the University to determine the unofficial withdrawal date for Return of Title IV purposes. However, the University did not have a process in place to require instructors to provide or maintain evidence of academic engagement in distance education courses.**

As a result, the University could not demonstrate that the student participated or otherwise engaged in an academically related activity in that course to support the last date of attendance used by the University for Return of Title IV purposes.

Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Corrective Action:

Corrective action was taken.

**2023-126**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222328; and Federal Direct Student Loans, P268K232328</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-117</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

For instances in which a student completes one academic program and then enrolls in another academic program at the same school, the school must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Texas Tech University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 5 (8 percent) of 60 students tested, the University did not report campus- or program-level data elements accurately or in a timely manner to NSLDS. Specifically:**

- For three students, the enrollment effective date was correctly reported as the first day of the Summer 2023 term to NSLDS at the program level; however, the enrollment effective date was incorrectly reported as the day after the last day of the Spring 2023 term at the campus level because it did not align with the date reported at the program level. The effective date reported at the campus level should be the same date reported at the program level because those dates reflect the same enrollment status change.
- For one student, the University incorrectly reported the student’s program-level enrollment status and the student’s program begin date as the day after the last day of the Spring 2023 term. The enrollment status should have been reported at the program level as full-time effective the first day of the Fall 2023 term.
- For one student, the campus-level enrollment status change should have been reported as graduated, but it was incorrectly reported as withdrawn. Additionally, the student was pursuing dual majors, and the program-level enrollment status was correctly reported as graduated for one program in a timely manner but incorrectly reported as withdrawn for the second program. The incorrect campus-level enrollment change and program-level enrollment change were reported to NSLDS 135 days after the effective date of the graduation.

The errors discussed above were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayments schedules.

Corrective Action:

Corrective action was taken.



**2023-127**

**Special Tests and Provisions – Additional Locations**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Direct Student Loans, P268K232328  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** \$3,452,367  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** No Longer Valid

Eligibility and Certification Approval Report

Each institution's most recent Eligibility and Certification Approval Report (ECAR) lists the institution's main campus and any additional approved locations. For any other locations at which an institution offers 50 percent or more of an eligible program, the institution must notify the U.S. Department of Education of that location if the institution plans to disburse Title IV funds to students enrolled at that location (Title 34, Code of Federal Regulations (CFR), Section 600.21(a)(3)). An institution may not disburse Title IV funds to students at that location before it reports to the U.S. Department of Education about that location (Title 34, CFR, Section 600.21(d)).

**Texas Tech University's (University) most recent ECAR did not include all additional locations.** Specifically, the University offered more than 50 percent of an eligible program at the School of Veterinary Medicine at Amarillo; however, the University did not include the location on its most recent ECAR nor did it submit notice or an application for approval of additional location as required. The University asserted that the error occurred due to turnover of the Primary Designee responsible for requesting approval of the new location, which resulted in the University failing to adequately review its ECAR to ensure that it reported all locations at which it offered more than 50 percent of an eligible program.

The University disbursed \$3,452,367 in federal student financial assistance to 108 students at the unreported location during the 2022-2023 award year. Those disbursements were associated with ALN 84.268, Federal Direct Student Loans, award number P268K232328, and were considered questioned costs. After auditors brought the issue to the University's attention, the University added the location to its ECAR and the School of Veterinary Medicine at Amarillo was approved on July 26, 2023.

Corrective Action:

This finding is no longer valid as the Special Tests and Provisions – Additional Locations has been removed from the Compliance Supplement.

Texas Tech University Health Sciences Center

**2023-128**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; and 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P223367; and Federal Direct Student Loans, P268K233367  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** 2016-122  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Texas Tech University Health Sciences Center (Health Sciences Center) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the Health Sciences Center reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the Health Sciences Center uses the services of NSC, the Health Sciences Center still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3.3).

**For 6 (10 percent) of 62 students tested, the Health Sciences Center did not accurately report campus-level enrollment effective dates or did not report enrollment status changes to NSLDS.** Specifically:

- For one student, the enrollment status effective date was reported incorrectly at the campus-level. The student's enrollment status for the Spring 2023 term decreased from full-time to less-than-half-time in April 2023; however, the effective date was reported as January 2023.
- For five students, the Health Sciences Center did not report the students' enrollment status changes to NSLDS. Two of those students withdrew, two students graduated, and one student received an approved leave of absence.

The Health Sciences Center asserted that the errors discussed above were caused by issues related to the configuration of the enrollment reporting processes in the Health Sciences Center's student information system, manual reporting errors, and not having adequate controls to ensure that student enrollment information reported to NSC was accurately reported to NSLDS.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The Health Sciences Center should strengthen its controls to ensure that campus-level enrollment statuses and effective dates are reported accurately and in a timely manner to NSLDS.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

We will work to reestablish access with NSLDS to ensure that all student statuses are reported correctly from NSC. We will also incorporate procedures to ensure we are capturing and reporting all students' status changes accurately through Cognos reports and a newly developed enrollment reporting dashboard.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

We will work to reestablish access with NSLDS to ensure that all student statuses are reported correctly from NSC. We will also incorporate procedures to ensure we are capturing and reporting all students' status changes accurately through Cognos reports and a newly developed enrollment reporting dashboard.

Implementation Date: Fall 2024

Responsible Person: Amanda McSween, TTUHSC Registrar

**Texas Woman's University**

**2020-123**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Award Numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194153; CFDA 84.033, Federal Work-Study Program, P033A194153; CFDA 84.063, Federal Pell Grant Program, P063P192330; CFDA 84.268, Federal Direct Student Loans, P268K202330; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202330</b>
<b>Award Year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Implemented</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)). If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date of the institution's determination that the student withdrew, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

A "crossover payment period" is a payment period that falls into two award years (in that it begins before July 1 and ends on or after July 1). For Federal Pell Grant purposes, an institution must consider a crossover payment period to occur entirely within one award year and calculate the student's Pell award and disburse Pell funds from the award year the institution selected for inclusion of that crossover period. If the student has a valid Institutional Student Information Record (ISIR) for both award years, an institution may make a payment for a crossover payment period out of either award year. The institution must assign the crossover payment period to the award year that will be most beneficial to the student based on the student's remaining eligibility (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 3, page 3-75 and Title 34, CFR, Section 690.64).

A program is offered in modules if a course or courses in the program do not span the entire length of the payment period or period of enrollment (Title 34, CFR, Section 668.22(l)(6)). For all programs offered in modules, a student is considered to have withdrawn for Title IV purposes if the student ceases attendance in all courses at any point prior to completing the payment period or period of enrollment, unless the institution obtains written confirmation from the student at the time of the withdrawal that he or she will attend a module that begins later in the same payment period or period of enrollment (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 2, page 5-66).

**For 2 (3 percent) of 60 students tested, the University did not perform the required Title IV return calculation.** Specifically:

- For 1 student, the University did not perform a return calculation because it incorrectly determined the student was not eligible to receive Federal Pell Grant funds because the student withdrew from the Summer 2019 term prior to July 1, 2019, as discussed above.
- For 1 student, the University incorrectly disbursed Federal Pell Grant funds for a term in which the student withdrew. Because the student had not received Title IV assistance at the time of withdrawal, the University did not perform a return calculation. Due to a system error, the University inadvertently made a post-withdrawal disbursement to the student for that term, rather than completing a return calculation to determine whether the student was eligible for a post-withdrawal disbursement. The University later identified this issue and canceled the Federal Pell Grant disbursement for that term; however, it did not perform a return calculation to determine the amount of Title IV assistance the student earned.

Those errors occurred because of issues with the configuration of the University's student information system and manual errors the University made in performing the return calculations. In addition, the University did not have an effective monitoring process to identify those errors. Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Corrective Action:

Corrective action was taken.

The University of Texas at Arlington

2023-129

**General Controls. The following compliance areas were impacted:**

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

**Federal Agency:** U.S. Department of Education  
U.S. Department of Health and Human Services

**Federal Program Title:** Student Financial Assistance Cluster

**Assistance Listing Number:** Cross-cutting

**Pass-Through Agency:** N/A

**Award Number:** Cross-cutting

**Award Period:** July 1, 2022, to June 30, 2023

**Statistically Valid Sample:** No and not intended to be a statistically valid sample

**Type of Finding:** Significant Deficiency

**Questioned Costs:** None

**Repeat Finding:** 2020-142

**Initial Year Written:** 2023

**Status:** Partially Implemented

General Controls

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**The University of Texas at Arlington (University) did not appropriately restrict user access to its student information system.** Specifically, a user was granted administrative access in the student information system, which included the ability to modify information and process transactions, such as authorizing and disbursing aid. The University did not remove the administrative access after the user's specific job responsibilities no longer required that level of access. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

Recommendation:

The University should ensure that user access to its student information system is appropriately limited based on a user's job responsibilities.

Views of Responsible Officials 2023:

To the point that The University of Texas at Arlington (University) did not appropriately restrict user access to its student information system. OIT and Financial Aid acknowledge that a user was given elevated access that was not removed when the assigned maintenance task was completed.

Corrective Action Plan 2023:

In response to the current finding of temporary access monitoring, the frequency of reviews for people that have temporary Financial Aid role assignments will be increased from an annual review to quarterly, for a period of two years. Staff training for access control and business owner training has taken place, to increase awareness that roles need timely removal when maintenance tasks are completed.

Views of Responsible Officials 2024:

We acknowledge the project to remediate the finding had only partially implemented a solution. In testing, there was a group of users with excessive access that was not picked up by the project.

Corrective Action Plan 2024:

Further corrective actions have been implemented to remediate this finding and avoid the issue moving forward. This consists of a combination of technical and compensating controls. Remediation was complete in July 2024.

Implementation Date: 7/31/24

Responsible Person: Karen Krause, Office of Financial Aid  
Douglas Bergere, Office of Information Technology

**2023-130**

**Cash Management**

<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>93.264; and 93.364</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Nurse Faculty Loan Program (NFLP), 2 E01HP28792-04-00; and Nursing Student Loans (NSL), 1 E4CHP46343-01-00</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$19,593</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>No Longer Valid</b>

Institutions must maintain advance payments of federal awards in interest-bearing accounts (Title 2, Code of Federal Regulations (CFR), Section 200.305(b)(8)). Interest earned amounts up to \$500 per year may be retained by the non-federal entity for administrative expense. Any additional interest earned on federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either the Automated Clearing House (ACH) network or a Fedwire Funds Service payment (Title 2, CFR, Section 200.305(b)(9)).

**The University of Texas at Arlington (University) did not remit interest to the Department of Health and Human Services' PMS as required.** Specifically, the University:

- Maintained advance payments of Nurse Faculty Loan Program (NFLP) funds in an interest-bearing account, which earned \$17,803 in interest in fiscal year 2023.
- Maintained advance payments of Nursing Student Loan (NSL) funds in an interest-bearing account, which earned \$2,290 in interest in fiscal year 2023.

The University asserted it was not aware of the requirement to remit interest for NFLP and NSL and believed the earnings on interest could be retained as a source of additional funds for lending to students.

After the \$500 allowance for administrative expenses, the University would be required to remit interest totaling \$17,553 associated with ALN 93.264, Nurse Faculty Loan Program, award number 2 E01HP28792-04-00 and \$2,040 associated with ALN 93.364, Nursing Student Loans, award number 1 E4CHP46343-01-00, which are considered questioned costs.

Corrective Action:

This finding is no longer valid as the requirements for NFLP and NSL do not require interest to be remitted.

**2023-131**

**Eligibility**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224172; Federal Pell Grant Program, P063P222335; and Federal Direct Student Loans, P268K232335</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of Texas at Arlington (University) uses algorithmic budgeting to build COA budgets for each term based on a student's classification (undergraduate or graduate), dependency (dependent or independent), residency (in-state or out-of-state), living status (on-campus, off-campus, or with parents), and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student information system are established to assign various budget components based on the factors noted above.



**For 3 (5 percent) of 63 students tested, the University incorrectly calculated the COA.** Specifically:

- For two students, the University understated the COA by assigning a books component that did not reflect the students' actual enrollment status. Those errors occurred because the University budgeted the students' books at half-time enrollment instead of full-time enrollment. The University attributed the cause to human error associated with a manual budget rebuild in the student information system. As a result, the COA was understated by \$200 for each of those students.
- For one student, the University assigned an incorrect budget for the cost of tuition and fees component during the Summer 2022 term. The University attributed the cause to human error. As a result, the COA was understated by \$198.

The errors discussed above did not result in overawards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of overawarding or underawarding financial assistance to students.

#### Federal Pell Grant

When awarding Federal Pell Grant assistance to students, institutions use the payment and disbursement schedules provided each year by the U.S. Department of Education for determining award amounts (Title 34, CFR, Section 690.62(a)).

**For 1 (2 percent) of 63 students tested, the University did not award Federal Pell Grant assistance to an eligible student.** Specifically, the student was eligible to receive \$1,790 in Federal Pell Grant assistance, but did not receive an award from the University. The University asserted that the error occurred because the student made a late registration change and was missed on the University's add report. As a result, the student was underawarded Federal Pell Grant assistance; therefore, there were no questioned costs.

#### Federal Direct Student Loans

Direct Subsidized and Unsubsidized Loans have annual and aggregate limits that are the same for all students at a given grade level and dependency status. In general, a loan may not be more than the amount the borrower requests, the borrower's unmet financial need, the borrower's COA, or the borrower's maximum borrowing limit. (U.S. Department of Education *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 5).

**For 1 (2 percent) of 63 students tested, the University did not disburse Direct Loans in accordance with applicable limits.** Specifically, the University disbursed a Subsidized Direct Loan in excess of the student's aggregate Subsidized Direct Loan and Total Direct Loan limits. After auditors brought the overaward issue to the University's attention, it returned the loan funds; therefore, there were no questioned costs. The University asserted that error occurred because the University did not receive an updated history file in a timely manner due to issues with the National Student Loan Data System (NSLDS).

#### Recommendation:

The University should:

- Strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.
- Ensure that students are awarded Federal Pell Grants for which they are eligible.
- Disburse Subsidized Direct Loans within the student's applicable aggregate limit.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures.

The University will build Cost of Attendance and place in PeopleSoft Campus Solutions. Before financial aid is disbursed to students the Office of Financial Aid will rebuild budgets which includes COA to ensure they match all COA's for all programs. This process will ensure that students are eligible for the aid awarded and disbursed.

OIT has implemented new reports to determine PELL, FSEOG, and Direct Loan eligibility and will be reviewed monthly to ensure accuracy of eligible awards and aggregate limits for all financial aid students.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

The University builds Cost of Attendance and places it in PeopleSoft Campus Solutions. Before financial aid is disbursed to students, the Office of Financial Aid will rebuild budgets which includes COA, to ensure they match all COA's for all programs. This process will ensure that students are eligible for the aid awarded and disbursed.

OIT implemented new reports to determine PELL, FSEOG, and Direct Loan eligibility is reviewed monthly to ensure accuracy of eligible awards and aggregate limits for all financial aid students.

Implementation Date: March 2024

Responsible Person: Karen Krause, Executive Director  
Laurie Rosenkrantz, Associate Director  
Lea Anne Sikora, Associate Director

**2023-132**

**Reporting**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P222335; Federal Direct Student Loans, P268K232335; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232335  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

**COD Reporting**

Institutions must submit Federal Pell Grant, Iraq and Afghanistan Service Grant, Direct Loan, and Teacher Education Assistance for College and Higher Education (TEACH) Grant disbursement records to the Common Origination and Disbursement (COD) system no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement. Reporting this information helps ensure that institutions have the most accurate information available about students' federal awards and helps prevent an institution from overawarding students (Title 34, Code of Federal Regulations (CFR), Section 690.83(b); U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 1; and Federal Register, Volume 88, Number 120). Certain data elements are required to be reported as part of a student's origination and disbursement record, including the student's Social Security number, Central Processing System (CPS) transaction number, enrollment date, cost of attendance, the start and end dates for the academic term, disbursement amount, and disbursement date (*2022-2023 COD Technical Reference*, Volume II).

**For 5 (8 percent) of 61 students tested, the University of Texas at Arlington (University) did not accurately report all origination record data elements to the COD system.** Two of those students had both errors discussed below. Specifically,

- For four students, the University reported an incorrect academic end date for one or more Direct Loan originations made on behalf of the students during the award year.
- For three students, the University reported an incorrect cost of attendance for one or more Federal Pell Grant and/or Direct Loan originations made on behalf of the students during the award year.

The University asserted that its developer was unable to identify the specific cause of these errors, but determined that the errors were related to an automated process rather than a manual change. In addition, the University did not have a sufficient monitoring process in place to identify those discrepancies. Not accurately reporting information to the COD system could result in the institution overawarding federal funds.

**Recommendation:**

The University should strengthen its controls to ensure that academic end dates and cost of attendance are reported to the COD system accurately.

**Views of Responsible Officials 2023:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures. Management will conduct a second level review to ensure that the University is following the requirements.

After the aid year activation for calendars is posted by the Office of Registrar, management will review calendar dates and other components reported to COD on a monthly schedule to ensure accuracy. COD reports are sent twice a week to ensure calendar and cost of attendance is updated correctly for all federal programs.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures. Management will conduct a second level review to ensure that the University is following the requirements.

After the aid year activation for calendars is posted by the Office of Registrar, management reviews calendar dates and other components reported to COD on a monthly schedule to ensure accuracy. COD reports are sent twice a week to ensure calendar and cost of attendance is updated correctly for all federal programs.

Implementation Date: March 2024

Responsible Person: Karen Krause, Executive Director  
Laurie Rosenkrantz, Associate Director  
Mayra Torres Gonzalez, Assistant Director  
Lea Anne Sikora, Associate Director

**2023-133**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222335; and Federal Direct Student Loans, P268K232335</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)).

If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 5 (8 percent) of 61 students tested who withdrew and required a return of Title IV funds, the University of Texas at Arlington (University) did not return the funds within the required time frame.** Specifically, the University returned the Title IV funds to the U.S. Department of Education between 101 to 390 days after the University determined the students withdrew. For four of those students, the updates to the students' returns occurred after auditors selected those students for review. The error for the other student was identified by the University, but the funds were not returned in a timely manner. After the University became aware of the errors, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.

The University did not have an adequate monitoring process to ensure that Title IV funds were returned within the required time frame. Not making returns within the required time frames reduces the funds available to the U.S. Department of Education for its program management.

Recommendation:

The University should ensure that it returns Title IV funds within required time frames.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures. Management will conduct a second level review to ensure that the University is following the requirements.

During the academic year for this audit the Office of Financial Aid staffing was reduced by two full-time employees in the R2T4 area. The University has two full time employees who completes R2T4's daily. A secondary review and quality control will be completed by a third employee for accuracy on the R2T4 calculations and return of funds within established time frames. Reconciliations are completed monthly to ensure timeliness of R2T4s and return of funding to COD.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures. Management will conduct a second level review to ensure that the University is following the requirements. During the academic year for this audit, the Office of Financial Aid staffing was reduced by two full-time employees in the R2T4 area.

The University has two full time employees who complete R2T4's daily. A secondary review and quality control is completed by a third employee for accuracy on the R2T4 calculations and return of funds within established time frames. Reconciliations are completed monthly to ensure timeliness of R2T4s and return of funding to COD.

Implementation Date: March 2024

Responsible Person: Laurie Rosenkrantz, Associate Director  
Mayra Torres Gonzalez, Assistant Director  
Jike Wei, FA Counselor III

**2023-134**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222335; and Federal Direct Student Loans, P268K232335</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-143</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program.

The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

The University of Texas at Arlington (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 18 (30 percent) of 61 students tested, the University did not accurately report campus- and program-level data elements to NSLDS.** One of those students was affected by two of the errors discussed below. Specifically:

- For 13 students, the University incorrectly reported the students' enrollment status at the program level to NSLDS. Six students were reported as less-than-half-time instead of half-time, and seven students were reported as half-time instead of full-time. Those errors occurred because the enrollment reporting processes in the University's student information system were not configured appropriately for the Graduate Nursing program.
- For four students, the enrollment effective date was reported correctly to NSLDS at the program level; however, the University incorrectly reported the first day of the Spring 2023 term as the enrollment effective date at the campus level. The effective date reported at the program level should have been the same date reported at the campus level because those dates reflect the same enrollment status change. As noted above, those errors were caused by issues with the configuration of the enrollment reporting processes for the Graduate Nursing Program.
- For two students, the University did not report the students' graduated status or did not accurately report the graduated status at the campus and program levels to NSLDS. One student's graduated status was accurately reported at the campus level, but was reported as withdrawn at the program level. The other student was inaccurately reported as withdrawn at both the campus- and program-levels. Those errors occurred because the students' statuses required manual reporting and were overlooked.

Not reporting student enrollment and program information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should strengthen its controls to ensure that all status changes are reported accurately to NSLDS.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. The University will work to develop and implement corrective action to improve and update the processes.

Corrective Action Plan 2023:

The Office of the Registrar is working with the Office of Information Technology (OIT) to review the current NSC Enrollment Reporting logic within our student information system to identify the root cause of the data inconsistencies between campus- and program-level data, and subsequently update the associated logic for future term reporting. The Office of the Registrar has also implemented monthly data validation into our business processes (as of Fall 2023), in alignment with the NSC file submission schedules, which allows for further management oversight of deadline compliance and additional data validation.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. The University has worked to develop and implement corrective action to improve and update the processes.

Corrective Action Plan 2024:

The University has implemented necessary process enhancements in this area. The Office of the Registrar worked with the Office of Information Technology (OIT) to review the existing NSC Enrollment Reporting logic within our student information system to identify the root cause of the data inconsistencies between campus- and program-level data and subsequently updated the associated logic for future term reporting. Logic updates specific to the data elements identified in the audit were implemented at the start of the Fall 2024 term. The Office of the Registrar has also implemented monthly data validation into our business processes (as of Fall 2023), in alignment with the NSC file submission schedules, which allows for further management oversight of deadline compliance and additional data validation.

Implementation Date: August 19, 2024

Responsible Person: Kimberly Tate, University Registrar  
Deepika Chalemela, Chief Information Officer



The University of Texas at Austin

**2021-103**

**Equipment and Real Property Management**

**Federal Agencies:** U.S. Department of Defense, National Science Foundation, U.S. Department of Energy, U.S. Department of Education, U.S. Department of Health and Human Services

**Federal Program Title:** Research and Development Cluster

**Award Number:** See below

**Award Years:** See below

**Statistically Valid Sample:** No and not intended to be a statistically valid sample

**Type of Finding:** Significant Deficiency and Non-Compliance

**Questioned Costs:** \$0

**Repeat Finding:** 2018-109, 2015-134, 2014-155, 2013-176, 13-161, and 12-170

**Initial Year Written:** 2012

**Status:** Partially Implemented

A recipient’s property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; who holds the title; acquisition date and cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)).

**The University of Texas at Austin (University) did not maintain accurate and complete property records for 6 (9 percent) of 64 equipment items tested.** Specifically, for each of those items, the property record was inaccurate or did not contain one of the following elements: serial number or other identification number, cost of equipment, item location, or disposition information. The University relies on unit administrators within each University department to provide the required information in the equipment property records. Those errors occurred because the University either (1) did not enter property records accurately and completely into its asset management system or (2) did not always follow its policies and procedures to update property records as needed.

Not maintaining accurate and complete property records increases the risk that equipment may be misused, lost, or stolen.

The following awards were affected by the equipment issues discussed above:

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
12.000	U.S. Department of Defense	N00014-95-1-0885	June 1, 1995, to May 31, 1998
47.041	Engineering	EEC-1160494	September 1, 2012, to August 31, 2017
47.070	Computer and Information Science and Engineering	ACI-1341711	November 1, 2013, to October 31, 2019
47.076	Education and Human Resources	DGE-0549417	July 1, 2006, to October 31, 2012

**THE UNIVERSITY OF TEXAS AT AUSTIN**

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Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
84.116	Fund for the Improvement of Postsecondary Education	P116Z030032	September 1, 2003, to August 31, 2004
93.867	Vision Research	3R01EY016454-01	May 1, 2005, to April 30, 2025

Corrective Action:

This finding was reissued as current year reference number 2024-102 (Equipment and Real Property Management).

**2023-135**

***General Controls. The following compliance areas were impacted:***

**Eligibility**

**Reporting**

**Special Tests and Provisions - Disbursements To or On Behalf of Students**

**Special Tests and Provisions - Return of Title IV Funds**

**Special Tests and Provisions - Enrollment Reporting**

**Federal Agency:** U.S. Department of Education  
 U.S. Department of Health and Human Services

**Federal Program Title:** Student Financial Assistance Cluster

**Assistance Listing Number:** Cross-cutting

**Pass-Through Agency:** N/A

**Award Number:** Cross-cutting

**Award Period:** July 1, 2022, to June 30, 2023

**Statistically Valid Sample:** No and not intended to be a statistically valid sample

**Type of Finding:** Significant Deficiency

**Questioned Costs:** None

**Repeat Finding:** No

**Initial Year Written:** 2023

**Status:** Partially Implemented

General Controls

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**In addition, the University did not have sufficient controls over its change management process for information systems.** Specifically, one of the University's departments did not enable the control designed to prevent developers from migrating their own code changes into production. Not having sufficient segregation of duties controls over the change management process increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendation:

The University should strengthen its controls over its change management process to ensure adequate segregation of duties.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. However, technical limitations in the current financial aid management system require that a particular mainframe programming library be exempted from the change control mechanisms that are used in all other libraries that can update student financial aid information.

Corrective Action Plan 2023:

The University is currently in the process of replacing its current custom-developed, mainframe-based financial aid management system with a vendor-provided, cloud-based system. The current issue with the mainframe programming library not being under change control will be resolved with the implementation of the new financial aid management system.

Views of Responsible Officials 2024:

The University has deployed a new financial aid system (Oracle Student Financial Aid) to support aid years 2024-25 and beyond. The legacy financial aid system is supporting aid years 2023-24 and prior, which means supporting disbursements through the closeout deadline of the 2023-24 Federal Direct Loan year on July 31, 2025. As the transaction volume has diminished in the legacy system, the requirement for the programming library identified in this finding to be exempted from software change management controls is no longer necessary.

Corrective Action Plan 2024:

The University has applied the same software change management controls to the application library referenced in this finding as those used across the rest of the legacy financial aid system.

Implementation Date: January 10, 2025

Responsible Person: Graham Chapman, Assistant Vice Provost and Director of Academic Information Systems

**2023-136**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224173; Federal Pell Grant Program, P063P222336; and Federal Direct Student Loans, P268K232336</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

### Return of Title IV Calculations

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

**For 1 (2 percent) of 60 students tested, the University of Texas at Austin (University) incorrectly calculated the amount of Title IV funds to be returned.** Specifically, the University initially determined that the student officially withdrew on March 10, 2023, and the University incorrectly determined that the student completed more than 60 percent of the term. The University subsequently incorrectly determined that the student unofficially withdrew on February 10, 2023, and processed a return of Title IV funds in the amount of \$18,742. After auditors brought the error to the University's attention, it re-performed the return calculation using the correct date of withdrawal and reinstated the appropriate amount of funds to the student. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

### Coronavirus Aid, Relief, and Economic Security (CARES) Act

Section 3508 of the CARES Act directs the Secretary to waive the statutory requirement for institutions to return Title IV funds (R2T4) as the result of student withdrawals related to a qualifying emergency. For any student who begins attendance in a payment period or period of enrollment that includes March 13, 2020, or begins between March 13 and the later of December 31 or the last date that the national emergency is in effect, and subsequently withdraws from the period as a result of COVID-19-related circumstances, an institution is not required to return Title IV funds. The CARES Act requires an institution to report to the Department information specific to each student for whom it was not required to return Title IV funds under the waiver exception. An institution must determine the total amount of grant and loan assistance that otherwise would have been returned, identified in Step 5 of the R2T4 calculation, had the calculation been performed. Therefore, it will continue to be necessary for institutions to perform an R2T4 calculation for each student covered by the CARES Act R2T4 waiver (Electronic Announcement titled UPDATED Guidance for interruptions of study related to Coronavirus (COVID-19), June 16, 2020).

**For 1 (50 percent) of 2 students tested who were eligible for relief under the CARES Act, the University incorrectly processed a return of Title IV funds.** The University determined that the student was eligible to receive an R2T4 waiver under Section 3508 of the CARES Act. However, the University subsequently processed a return of Title IV funds for the student. The University asserted that error occurred because the student was listed on a census report showing students who did not enroll in sufficient hours to receive aid, and the student's Title IV funds were incorrectly returned because the student's CARES Act R2T4 waiver was overlooked. After auditors brought the error to the University's attention, it reinstated the student's aid and reported to the U.S. Department of Education that the student qualified for relief under the CARES Act waiver exemption and reported the amount of relief given. Not accurately identifying students who qualify for a waiver could result in those students not receiving aid to which they are entitled.

Timeliness of Returns

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 1 (2 percent) of 58 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** The University performed the return calculation and executed a transaction to return the funds within its student information system; however, the University did not return the Title IV funds to the U.S. Department of Education within the required 45-day time frame due to an error in processing the return of those funds. After auditors selected the student for testing, the University returned Title IV funds as required; therefore, there were no questioned costs. Not returning funds within the required time frame reduces the information available to the U.S. Department of Education for its program management.

The University had a process to review its calculations for returns of Title IV funds; however, it did not have adequate controls to ensure that it identified the errors discussed above.

Corrective Action:

Corrective action was taken.

**2023-137**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222336; and Federal Direct Student Loans, P268K232336</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4; and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

The University of Texas at Austin (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 4 (7 percent) of 61 students tested, the University did not accurately report program-level data elements to NSLDS.** Specifically, the University incorrectly reported the program enrollment effective date as the first date of the term, rather than the actual effective date of the students' enrollment status change. The University asserted those errors were caused by changes implemented in its automated enrollment reporting process to reflect the new 2023 academic calendar.

Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Corrective Action:

Corrective action was taken.

**2023-138**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.038</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Perkins Loan Program, award number N/A</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)). An institution shall retain disbursement and electronic authentication and signature records for each loan made using an MPN for at least three years from the date the loan is canceled, repaid, or otherwise satisfied. (Title 34, CFR, Section 674.19(e)(3)(i)).

**The University of Texas at Austin (University) did not consistently maintain paper Perkins Loan records in a locked, fire-proof container, as required.** Paper records for open Perkins Loans were properly maintained; however, paper records for retired Perkins Loans were stored in paper boxes in the basement storage room of the Student Accounts Receivable Office. The University asserted that only staff in the Student Accounts Receivables Office have access to the storage room with electronic key cards, and that the records were stored in boxes because the University did not have sufficient filing cabinet storage available.

Not appropriately storing paper records results in noncompliance with the Federal Perkins loan program record retention requirements and increases the risk of data loss or breach.

Recommendation:

The University should ensure that retired Perkins Loan original paper promissory notes or original paper MPNs and repayment schedules are stored in a locked, fireproof container for the prescribed period.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. The University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

The University is investigating the procurement of required locked, fireproof file cabinets and is in the process of requesting a formal quote for management approval to purchase.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. The University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

In January 2024, the University of Texas at Austin interim CFO approved purchasing the necessary cabinets to be compliant. As of November 20, 2024, the Accounting and Financial Management department has procured and installed the locked, fireproof file cabinets.

Implementation Date: November 20, 2024

Responsible Person: Lori Peterson, Executive Director of Accounting and Financial Management

The University of Texas at Dallas

**2023-139**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224174; Federal Work-Study Program, P033A224174; Federal Pell Grant Program, P063P223234; Federal Direct Student Loans, P268K233234; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233234  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087II).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds the student’s need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, CFR, Sections 668.2, 673.5, and 685.301).

The University of Texas at Dallas (University) established different COA budgets for each term based on a student’s tuition rate (guaranteed or variable); classification (undergraduate or graduate); residency (in-state and out-of-state); living status (on-campus, off-campus, or at home); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting formulas within the University’s student information system are used to assign various budget components based on the factors noted above.

**The University did not always accurately configure COA budget components in its student information system.** Specifically, the University incorrectly set the Summer transportation budget for a certain group of students—undergraduate students with a guaranteed tuition rate who were in-state residents living at home and enrolled half-time—to \$640 instead of \$928. After auditors brought the issue to the University’s attention, it identified 299 students who were affected. As a result, the COA for those students was understated by a total of \$86,112 for the Summer 2023 term.



The errors discussed above did not result in overawards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should ensure that it accurately configures COA budget components within its student information system.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

While reviewing the population for submission to the auditors, the University determined that the above error had occurred. Since the timing was still within the summer semester, we corrected the COA component error and provided institutional grant funding for those students who had increased need due to the update in their summer transportation budget. There were only 2 students who needed to have their loans repackaged to avoid under awarding federal aid, which was done.

Corrective Action Plan 2023:

The University has implemented significant process enhancements in this area. The policy manual will be revised to include detailed procedures. The steps involved in testing and reviewing Cost of Attendance components for each population of students during aid year roll-over will be expanded to include secondary review of all COA components to show they are assigning correctly for all variations of COA structures. In addition, management will review to ensure we are following federal requirements.

Views of Responsible Officials 2024:

As reported to the SAO in May 2024: The secondary and management review of Cost of Attendance components during aid-year roll-over has been initiated for the 2024-2025 academic year, the next academic year available to apply the increased COA oversight. Details of the process are updated in the aid year rollover tasks in our procedure manual. Because the finding related to the aid year roll-over process/procedure, our increased review of the roll-over COA steps are for the 2024-2025 academic year, which begins (now has begun) in August.

We are continuing this process for the 2025-2026 academic year.

Corrective Action Plan 2024:

The prior corrective action plan is still in place and is valid. It is: The University has implemented significant process enhancements in this area. The policy manual will be revised to include detailed procedures. The steps involved in testing and reviewing Cost of Attendance components for each population of students during aid year roll-over will be expanded to include secondary review of all COA components to show they are assigning correctly for all variations of COA structures. In addition, management will review to ensure we are following federal requirements.

In addition, we have continued to follow this for the 2025-2026 AY.

Implementation Date: 1/29/2024

Responsible Person: Franklin Foxworthy

**2023-140**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.038  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Perkins Loan Program, award number N/A  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Implemented

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. After the loan obligation is satisfied, the institution shall return the original or a true and exact copy of the note marked "paid in full" to the borrower, or otherwise notify the borrower in writing that the loan is paid in full and retain a copy for the prescribed period (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)).

**For 9 (100 percent) of 9 retired loans tested, the University of Texas at Dallas (University) did not send paid-in-full notifications to those borrowers, as required.** As a result, the University did not maintain the required documentation of the paid-in-full notifications to those borrowers after their loan obligations were satisfied. Those errors occurred because the University's third-party Perkins Loan servicer erroneously excluded the paid-in-full letter service from its contract renewal with the University, and the University failed to identify the discrepancy. The University provided auditors with correspondence from the servicer in which the servicer accepted responsibility for the oversight. The servicer stated that it would send the paid-in-full letters to borrowers retroactively.

Not maintaining adequate documentation results in noncompliance with the Federal Perkins loan program record retention requirements. Additionally, not notifying borrowers of their loans' paid-in-full status increases the risk of borrowers making overpayments on their loans.

**Corrective Action:**

Corrective action was taken.

The University of Texas at El Paso

**2023-141**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; and 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P222338; and Federal Direct Student Loans, P268K232338  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student changed to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

To protect a student’s interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4 and Appendix C). Institutions may not be immediately aware of a student’s enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4; and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

The University of Texas at El Paso (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 3 (5 percent) of 62 students tested, the University did not accurately report campus- and program-level enrollment effective dates or did not report enrollment status changes to NSLDS.** Specifically:

- For two students, the effective date of the students' withdrawn status was reported incorrectly at both the campus and program levels. The University reported one student's withdrawal effective date as the end of the payment period, instead of the actual date of withdrawal. The University determined the second student never attended the Summer 2023 term and reported an incorrect withdrawal date instead of the student's actual last date of attendance, which was the last day of the Fall 2022 term.
- For one student, the University did not report an enrollment status change to NSLDS. The student's enrollment status decreased from three-quarter-time to less-than-half-time after the University approved a medical withdrawal for certain courses after the term had ended, and the University did not report that change.

**For 2 (12 percent) of 17 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' enrollment status was not reported to NSLDS in a timely manner.** Specifically, both students' graduated status was received by NSLDS 73 days after the students graduated.

The University had a process to monitor enrollment information reported to NSC and NSLDS; however, that process was not sufficient to identify the errors discussed above. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should:

- Strengthen its controls to ensure that campus- and program-level enrollment statuses and effective dates are reported to NSLDS accurately.
- Ensure that all graduated statuses are reported to NSLDS in a timely manner.

Views of Responsible Officials 2023:

The University acknowledges the findings and recommendations. Staff members have begun working on the corrective action plan to improve the processes and implement any necessary changes by the end of the spring 2024 semester.

Corrective Action Plan 2023:

The University has already established a campus-wide working group to provide additional modifications to the current procedures for Enrollment Reporting. Through this collaboration, the Institution is implementing changes to the spring 2024 semester that will provide the University with the necessary tools to comply with the Federal Enrollment Reporting regulations.

Views of Responsible Officials 2024:

The University previously acknowledged the findings and recommendations, and a working group has implemented modifications to procedures for Enrollment Reporting in the spring 2024 semester. The necessary data to validate the success of these corrective measures is expected to become available in 2025.

Corrective Action Plan 2024:

To address errors to student withdrawals, the University has made two modifications. First, officials updated institutional processes to align withdrawal dates in the student information system with the effective date of administrative withdrawals. Erroneous withdrawal dates for selected students enrolled in academic year 2023-2024 were corrected.

Second, officials updated logic for queries that identify changes in enrollment status and permanent address, to ensure complete reporting of students with enrollment status or address changes.

Regarding timeliness of graduation reporting, a campus-wide working group worked to augment existing practices with additional reports to ensure timely confirmation of graduation status. The new reports will help ensure that students are reported to the National Student Clearinghouse within 60 days of end of term. Changes were piloted at the end of the Spring 2024 term and fully implemented at the end of the Fall 2024 term.

Implementation Date: 12/01/2024

Responsible Person: Nohemi Gallarzo, Registrar and AVP for Enrollment Operations

The University of Texas at San Antonio

2020-155

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Award Numbers:** CFDA 84.063, Federal Pell Grant Program, P063P193294; CFDA 84.268, Federal Direct Student Loans, P268K203294; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203294  
**Award Year:** July 1, 2019 to June 30, 2020  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat Finding:** No  
**Initial Year Written:** 2020  
**Status:** No Longer Valid

If a student transfers from one institution to another institution during the same award year, the institution to which the student transfers must request from the Secretary of the U.S. Department of Education, through the National Student Loan Data System (NSLDS), updated information about that student so that it can make certain eligibility determinations. The institution may not make a disbursement to that student for seven days following its request, unless it (1) receives the information from NSLDS in response to its request or obtains that information directly by accessing NSLDS and (2) the information it receives allows it to make the disbursement (Title 34, CFR, Section 668.19).

**For 2 (67 percent) of 3 transfer students tested, the University disbursed funds without first reviewing the students' financial assistance history from NSLDS.** Both students were admitted to the University for the Spring 2020 term. The University received the application for student financial assistance for those two students in January 2020; however, the University had already performed its transfer monitoring process for the Spring 2020 term in December 2019 and did not perform it again after that date. The University did not overaward student financial assistance as a result of those two errors; however, not reviewing the financial assistance history from NSLDS prior to disbursing funds increases the risk that the University could overaward financial assistance to students.

Corrective Action:

This finding is no longer valid as testing of transfer monitoring has been removed from the Compliance Supplement.

**2023-142**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224169; Federal Pell Grant Program, P063P223294; Federal Direct Student Loans, P268K233294; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233294</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$64,905</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Return of Title IV Calculations

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

**The University of Texas at San Antonio (University) made errors in Title IV return calculations for 14 (56 percent) of 25 students tested.** Those errors occurred because the University did not exclude break days from its calculations of returns of Title IV funds for the Spring 2023 term as required; therefore, that issue would have affected all students who withdrew from the Spring 2023 term and had a return calculation performed. Although the amount of unearned Title IV assistance calculated for those students was incorrect, there were no questioned costs because the University returned more funds than required.

**In addition, for 3 (12 percent) of 25 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation as required.** Those errors occurred because the University incorrectly used 7 break days instead of 8 break days when determining whether students who withdrew from the Spring 2023 term had completed 60 percent or more of the term. As a result, the University did not perform return calculations and return funds as required for students who withdrew between March 26 and March 28, 2023, which resulted in total questioned costs of \$50,146 associated with ALN 84.268, Federal Direct Student Loans, award number P268K233294, and \$14,759 associated with ALN 84.063, Federal Pell Grant Program, award number P063P223294.

The University did not have an adequate monitoring process to identify those errors. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Recommendation:

The University should:

- Accurately determine the number of days in the payment period and exclude any scheduled breaks as required.
- Strengthen its controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding that were the result of staff turnover. Through analysis of the exceptions identified in the audit, the University has worked to develop and implement corrective action.

Corrective Action Plan 2023:

The University has revised the procedures to include additional procedural details. Management will conduct a second level review of the R2T4 new year system set up. Additionally, a quality control review of ten percent of the R2T4 calculations will be performed throughout the year to ensure accuracy and compliance with the R2T4 requirements.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University developed and implemented corrective action.

Corrective Action Plan 2024:

The University has revised the procedures to accurately reflect the number of days in each term. The revised procedures have been adopted and implemented. Management conducts a quality control review process. Staff involved in the R2T4 process completed targeted training on R2T4 regulations and procedures. Ongoing training will be conducted periodically.

Implementation Date: Spring 2024

Responsible Person: Tallya Reaux, Director of Operations



**2023-143**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P223294; and Federal Direct Student Loans, P268K233294</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Enrollment is reported for a specific location of each campus; that is, the eight-digit Office of Postsecondary Education Identification (OPEID) number. Most students are enrolled in coursework at only one location. However, for students who are taking coursework at multiple locations of the same school, the school must determine which location is the student's "primary location" and report the combined enrollment for the student using that location to NSLDS. A student's "primary location" is the location where the student is taking more coursework than at any other location. Reporting a student's enrollment at the main campus does not satisfy the enrollment reporting requirement if aid was disbursed or the student was physically attending school at a different location (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 4 and 6).

The University of Texas at San Antonio (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 2 (8 percent) of 26 students tested, the University inaccurately reported the OPEID number to NSLDS.** Specifically for those students, the University incorrectly reported the OPEID number of the main campus, instead of the OPEID number of the location where the students were taking the majority of their coursework. The University asserted that it reports the main campus OPEID number for all students to NSLDS; therefore, the errors discussed above would have affected all students who did not take the majority of their coursework at the main campus location.

Not reporting student information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should implement a process to ensure that it accurately reports the OPEID number to NSLDS for students who take the majority of their coursework at a location other than the main campus.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding, which has had no impact on accurately reporting the enrollment levels of our students to NSLDS.

Corrective Action Plan 2023:

Through analysis of the exceptions identified in the audit, the University is working to implement corrective action that will consistently report the OPEID of the location where students are taking the majority of their coursework.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding, which has had no impact on accurately reporting the enrollment levels of our students to NSLDS.

Corrective Action Plan 2024:

The Office of the Registrar revised the enrollment reporting file layout, ensuring that students are accurately reported under the OPEID corresponding to the location where they are completing the majority of their courses.

Implementation Date: Spring 2025

Responsible Person: Tiffany Robinson, Registrar

**2023-144**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.038</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Perkins Loan Program, award number N/A</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. After the loan obligation is satisfied, the institution shall return the original or a true and exact copy of the note marked "paid in full" to the borrower, or otherwise notify the borrower in writing that the loan is paid in full and retain a copy for the prescribed period (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)).

**For 25 (100 percent) of 25 retired loans tested, the University of Texas at San Antonio (University) did not send paid-in-full notifications to those borrowers, as required.** As a result, the University did not maintain the required documentation of the paid-in-full notifications being sent to those borrowers after their loan obligations were satisfied. Not maintaining adequate documentation results in noncompliance with the Federal Perkins loan program record retention requirements. Additionally, not notifying borrowers of their loans' paid-in-full status increases the risk of borrowers making overpayments on their loans.

The University asserted the errors discussed above occurred because it believed the University's third-party Perkins Loan servicer was responsible for sending the paid-in-full notifications. The University was unable to provide its contract with the third-party Perkins Loan servicer. However, the University obtained a list of services rendered from the servicer, which showed the paid-in-full letter service was not a service included in the contract.

Recommendation:

The University should ensure that paid-in-full notifications are sent to all borrowers who satisfy their Perkins Loan obligations, and retain a copy of each notification for the prescribed period.

Views of Responsible Officials 2023:

UTSA acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, UTSA will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

The University will retroactively mail paid-in-full notices to all students who paid their loans in full during the audit period. We have already mailed notices for loans paid in 2022 & 2023 and expect to complete 2021 by February.

Relevant policies and procedures will be revised to ensure future paid accounts are handled accordingly by utilizing a monthly paid-in-full report from ECSI. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Views of Responsible Officials 2024:

UTSA acknowledges and agrees with the finding. UTSA has established and implemented corrective actions to ensure that paid-in-full (PIF) notifications are sent to all borrowers who fulfill their Perkins Loan obligations. A copy of each notification is retained for record-keeping purposes. This process has now been extended to include borrowers with consolidated loans, starting in May 2024.

Corrective Action Plan 2024:

In 2024, the University completed the mailing of PIF notices to all borrowers who had fully satisfied their Perkins Loans in 2021, ensuring compliance with audit requirements. The University is current on mailing PIF notices to all borrowers who have paid in full and consolidated their Perkins Loans.

Relevant policies and procedures have been revised to ensure that future paid-in-full accounts—both Perkins Loans and consolidated loans—are processed appropriately. A monthly PIF report from ECSI are used to track payments, and management has implemented a second-level review to ensure compliance as of May 2024.

Implementation Date: May 2024

Responsible Person: Blanca Garcia, Director of Financial Services

The University of Texas Health Science Center at San Antonio

**2021-105**

**Equipment and Real Property Management**

**Federal Agency:** U.S. Department of Health and Human Services  
**Federal Program Title:** Research and Development Cluster  
**Award Number:** See below  
**Award Period:** See below  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** \$0  
**Repeat Finding:** No  
**Initial Year Written:** 2021  
**Status:** Partially Implemented

A recipient's property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; who holds the title; acquisition date and cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)). A control system must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft must be investigated (Title 2, CFR, Section 200.313(d)(3)).

**The University of Texas Health Science Center at San Antonio (Health Science Center) did not maintain accurate property records for 8 (13 percent) of 62 equipment items tested.** Specifically, for each of those eight equipment items, the property record contained an incorrect location, serial number, or both. Those errors occurred because the Health Science Center did not enter information into its property record accurately or the asset management department was not notified when there were changes to the equipment items, such as relocation.

**In addition, the Health Science Center did not adequately safeguard 2 (3 percent) of 58 equipment items selected for physical inspection.** The property record for each of those items indicated they were in-service; however, the Health Science Center was unable to locate the items when auditors selected them for testing.

Not maintaining accurate property records and not adequately safeguarding equipment increases the risk that equipment may be misused, lost, or stolen.

Corrective Action:

This finding was reissued as current year reference number 2024-103 (Equipment and Real Property Management).

**2023-145**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; and 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P222337; and Federal Direct Student Loans, P268K232337  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Implemented

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

To protect a student’s interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4 and Appendix C). Institutions may not be immediately aware of a student’s enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4; and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

**For 6 (10 percent) of 61 students tested, the University of Texas Health Science Center at San Antonio (Health Science Center) did not accurately report the program begin date to NSLDS.** Specifically, those students began attendance in the program on July 29, 2019; however, the Health Science Center reported a program begin date of either January 6, 2020, or May 18, 2020. The Health Science Center asserted those errors were caused by the CIP code year conversion from 2010 to 2020 within the Health Science Center Registrar’s Office. After auditors brought those errors to the Health Science Center’s attention, the Health Science Center corrected the program begin date for all six students.

Not reporting student program information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Corrective Action:

Corrective action was taken.

**2023-146**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.038  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Perkins Loan Program, award number N/A  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Implemented

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. After the loan obligation is satisfied, the institution shall return the original or a true and exact copy of the note marked "paid in full" to the borrower, or otherwise notify the borrower in writing that the loan is paid in full and retain a copy for the prescribed period (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)).

**For 17 (100 percent) of 17 retired loans tested, the University of Texas Health Science Center at San Antonio (Health Science Center) did not send paid-in-full notifications to those borrowers, as required.** As a result, the Health Science Center did not maintain the required documentation of the paid-in-full notifications to those borrowers after their loan obligations were satisfied. The Health Science Center asserted that it was unaware of this requirement and that it only provided paid-in-full confirmations when requested by the borrower.

Not maintaining adequate documentation results in noncompliance with the Federal Perkins loan program record retention requirements. Additionally, not notifying borrowers of their loans' paid-in-full status increases the risk of borrowers making overpayments on their loans.

**Corrective Action:**

Corrective action was taken.

The University of Texas Permian Basin

2023-147

**General Controls. The following compliance areas were impacted:**

**Eligibility**

**Reporting**

**Special Tests and Provisions - Disbursements To or On Behalf of Students**

**Special Tests and Provisions - Return of Title IV Funds**

**Special Tests and Provisions - Enrollment Reporting**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** Cross-cutting  
**Pass-Through Agency:** N/A  
**Award Number:** Cross-cutting  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Implemented

General Controls

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**The University of Texas Permian Basin (University) did not appropriately restrict user access to its student information system.** Specifically, the University did not always limit access to the student information system to only users who needed that access based on their job responsibilities. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

Corrective Action:

Corrective action was taken.

**2023-148**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224178; Federal Work-Study Program, P033A224178; Federal Pell Grant Program, P063P223265; Federal Direct Student Loans, P268K233265; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233265  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

**Cost of Attendance**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds the student’s need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of Texas Permian Basin (University) uses algorithmic budgeting to build COA budgets for each term based on a student’s classification (undergraduate or graduate), program (in-person or online), residency (in-state or out-of-state), living status (on-campus, off-campus, or at home with parents), and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University’s student information system are established to assign various budget components based on the factors noted above.

**For 60 (98 percent) of 61 students tested, the University incorrectly calculated the COA.** For some of the students discussed below, there were multiple errors in the COA calculation. Specifically:

- For 38 students, the University assigned an incorrect amount for the fees, loan fees, and/or transportation budget components. Those errors occurred because the amounts were incorrectly loaded into the budget tables in the University’s student information system. The University asserted that it discovered these issues in April 2023, and attempted to manually update individual student accounts that were affected. As a result, the COA for those students was overstated, and three students were overawarded a total of \$2,871. After auditors brought the overawards to the University’s attention, it returned funds to the U.S. Department of Education; therefore, there were no questioned costs.



- For 15 students, the University assigned an in-person budget instead of an online advanced budget. Those errors occurred because the University failed to consistently communicate which programs were offered online to the financial aid office, which would have helped ensure that the student information system was updated appropriately. As a result, the COA for those students was overstated, and one of those students was overawarded a Subsidized Direct Loan in the amount of \$919. After auditors brought the overaward to the University's attention, it returned funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For 12 students, the University incorrectly assigned an additional room and board fee. As a result, the COA was overstated by \$50 per term for each of those students; however, the University did not overaward financial assistance to those students.
- For eight students, the University did not adjust the students' COA to reflect the students' actual enrollment. The University did not have a process to freeze student enrollment levels in order to recalculate COA after census. As a result, the COA for those students was overstated; however, the University did not overaward financial assistance to those students.

The University did not have adequate controls in place to review budgets used in the calculation of COA and accurately assign those budgets to students. Incorrectly calculating COA increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to implement additional controls as it relates to calculation of the Cost of Attendance.

Corrective Action Plan 2023:

The University now reviews the Cost of Attendance for students as it gets closer to the start of the semester to ensure that there is a variety of Cost of Attendances instead of just mostly full time Cost of Attendance. This will help ensure that the COA amounts are correct before disbursements are made.

The University's Financial Aid & Scholarships Office will also work with the Registrar's Office to ensure that all online programs are input into the Cost of Attendance formulas before the start of the academic year to further ensure that Cost of Attendance calculations are correct.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to implement additional controls as it relates to calculation of the Cost of Attendance.

Corrective Action Plan 2024:

Going forward, the University will ensure that, during the review process of Cost of Attendance, any student that does not meet one of the dollar amounts for one of the enrollment levels will be reviewed and adjusted to the correct amount. This new verification procedure was implemented in August 2024.

Implementation Date: January 14, 2025

Responsible Person: Scott Lapinski

**2023-149**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Direct Student Loans, P268K233265; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233265  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Implemented

**Award and Disbursement Notifications**

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), Section 668.165(a)(1)).

If an institution credits a student's ledger account with Federal Direct Student Loan (Direct Loan) funds or Teacher Education Assistance for College and Higher Education (TEACH) Grant funds, the institution must notify the student or parent of (1) the anticipated date and amount of the disbursement, (2) the student's or parent's right to cancel all or a portion of that loan or grant and have the loan or grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan or grant, or loan or grant disbursement (Title 34, CFR, Section 668.165(a)(2)). The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's ledger account at the institution (Title 34, CFR, Section 668.165(a)(3)).

**For 9 (15 percent) of 61 disbursements tested, the University of Texas Permian Basin (University) did not send a disbursement notification as required.** Specifically, those nine students received Direct Loan disbursements, and the University did not send disbursement notifications because the University's automated process used to identify and send disbursement notifications to students was not configured to include students whose disbursements were made manually within the student information system. The University asserted that it identified this issue in May 2023 and corrected the process in its student information system, but did not retroactively send the missing disbursement notifications for the Fall 2022 or Spring 2023 term.

**In addition, the University did not have a process in place to send award or disbursement notifications to TEACH Grant recipients.** This error occurred because the University's automated processes used to identify and send award and disbursement notifications to students was not configured to include TEACH Grants. The University asserted that it identified this issue in May 2023 and corrected the processes in its student information system, but it did not retroactively send missing disbursement notifications for the Fall 2022 or Spring 2023 term.

Not receiving award and disbursement notifications impairs students' and parents' ability to budget for the cost of attending or exercise the option to cancel their loans or grants.

**Corrective Action:**

Corrective action was taken.

**2023-150**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224178; Federal Pell Grant Program, P063P223265; Federal Direct Student Loans, P268K233265; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233265  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Partially Implemented

**Return of Title IV Calculations**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

For a program offered in modules, a student is not considered to have withdrawn if the student successfully completes either (1) a module that includes 49 percent or more of the number of days in the payment period, excluding scheduled breaks of five or more consecutive days and all days between modules; or (2) a combination of modules that together contain 49 percent or more of the number of days in the payment period, excluding scheduled breaks of five or more consecutive days and all days between modules (Title 34, CFR, Section 668.22(a)(2)(ii)(A)(2)).

**For 3 (6 percent) of 48 students tested who did not have a return of Title IV funds made, the University of Texas Permian Basin (University) did not perform a return calculation as required.** Specifically:

- For two students who were enrolled in module courses, the University did not perform a return calculation because it incorrectly determined that the students completed 49 percent or more of the number of days in the payment period. The University asserted that staff misinterpreted the 49 percent withdrawal exemption requirements.
- For one student, the University did not perform a return calculation and return funds as required due to staff oversight.

After auditors brought those errors to the University's attention, the University performed the return calculations and returned the funds to the U.S. Department of Education; therefore, there were no questioned costs.

**In addition, the University made errors in Title IV return calculations for 11 (48 percent) of 23 students tested.** Specifically, the University did not exclude any break days from the students' return calculations as required. Those errors occurred because the University did not load the break days into its student information system when setting up the payment periods for the standard Fall 2022 and Spring 2023 terms; therefore, this issue would have affected all students who withdrew from those terms. As a result, the University returned a total of \$284 less than it should have for 2 of those 11 students. After auditors brought the issue to the University's attention, the University returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.

- For 3 of those 11 students, the University also incorrectly adjusted the students' Direct Loans disbursements prior to performing the return calculation. As a result of those errors, the University returned more funds than required; therefore, there were no questioned costs.

The University did not have an adequate monitoring process to identify the errors discussed above. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Recommendation:

The University should:

- Configure its student information system to exclude any scheduled breaks as required.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds in a timely manner.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to ensure procedures and interpretation of the regulations for the Return to Title IV have been updated to result in correct and timely return of Title IV funds.

Corrective Action Plan 2023:

The University previously misinterpreted the regulation related to enrollment in programs offered in modules. Training has been conducted on this topic.

In addition, the Registrar has been granted SIS access to update scheduled breaks of five or more days. During the calculation process the financial aid counselor completing the R2T4 will ensure that the days calculated are correct or, if not, will update the worksheet with the correct number of days.

The University will ensure that R2T4 calculations are completed in a timely manner to ensure that funding is returned for students within the 45-day time frame.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to ensure procedures for the Return to Title IV have been updated.

Corrective Action Plan 2024:

Going forward, the University will ensure that it reviews more closely withdrawn days that fall within a month that has a break of 5 days or greater to ensure that, for any withdraws that happen during the break, the Financial Aid Counselor does not count those days in the return calculation. This new verification procedure was implemented in August 2024.

The University will also ensure that any dates that are overridden within the Percentage of TIV Aid Earned will be double checked during the self-audit of R2T4's.

Implementation Date: January 14, 2025

Responsible Person: Scott Lapinski

**2023-151**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P223265; and Federal Direct Student Loans, P268K233265</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C).

Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4; and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017). For instances in which a student completes one academic program and then enrolls in another academic program at the same school, the school must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

The University of Texas Permian Basin (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 8 (13 percent) of 61 students tested, the University did not report enrollment status changes or did not accurately report campus- and program-level data elements to NSLDS.** Specifically:

- For three students, the effective date for the students' withdrawn status was reported incorrectly. Those students were determined to have never attended the Spring 2023 term. The University incorrectly reported the last day of the Spring 2023 term as the effective date at the campus and program level, rather than the students' actual last date of attendance.
- For two students, enrollment status changes were inaccurately reported at the campus and program levels. Both students were enrolled full-time in the Spring 2023 term and had enrollment changes to half-time; however, the University incorrectly reported to NSLDS a less-than-half-time status for one student and a withdrawn status for the other student.
- For two students, the University incorrectly reported the effective date of enrollment status changes at the campus and program levels.
- For one student, the enrollment status for the Spring 2023 term was reported incorrectly at the campus and program levels because the University used graduate-level enrollment rather than undergraduate-level enrollment. The University asserted that the student was enrolled as an undergraduate in the Spring 2023 term and as an undergraduate and graduate in the Summer 2023 term. This error was caused by the University not submitting the student's undergraduate program information to NSLDS.

**For 3 (9 percent) of 33 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' enrollment status was not reported to NSLDS in a timely manner.** Specifically, the University reported the 3 students' withdrawn status 118 days after it became aware that the students either never attended or unofficially withdrew from the Spring 2023 term.

The issues discussed above occurred because the University (1) did not configure its student information system to accurately report student enrollment and program information to NSLDS, (2) did not establish formal and documented policies over student enrollment reporting until policies were requested by auditors, and (3) did not have an adequate process to monitor student enrollment and program information reported to NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayments schedules.

Recommendation:

The University should strengthen its controls to ensure that campus- and program-level data elements are reported accurately and in a timely manner to NSLDS.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University is working to ensure that procedures and queries used for exporting enrollment information to the National Student Clearinghouse are updated so that reporting is accurate and timely.

Corrective Action Plan 2023:

For students that are considered an unofficial withdraw from the university, the Financial Aid Counselor processing the unofficial withdraw will update NSLDS with the unofficial withdraw date at the end of each semester.

To address the incorrect enrollment status change and the incorrect program level errors noted by the auditors, the University is currently working on updating the query output that is used to report to the National Student Clearinghouse to ensure that the data is correct.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University is working to ensure that procedures and queries used for exporting enrollment information to the National Student Clearinghouse are updated so that reporting is accurate and timely.

Corrective Action Plan 2024:

For students that are considered an unofficial withdraw for the university, the Financial Aid Counselor processing the unofficial withdraw will send a list of students to the Registrar with their unofficial withdraw date to update with the National Student Clearinghouse to prevent them from being over-written.

Implementation Date: January 1, 2025

Responsible Person: Scott Lapinski

The University of Texas Rio Grande Valley

**2023-152**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; and 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P222296; and Federal Direct Student Loans, P268K232296  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No  
**Initial Year Written:** 2023  
**Status:** Implemented

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

The University of Texas Rio Grande Valley (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).



**For 2 (3 percent) of 62 students tested, the University inaccurately reported the students' program-level graduated status effective date to NSLDS.** For those students, the graduated status effective date was reported correctly to NSLDS at the campus level; however, a different effective date was incorrectly reported at the program level for the students' graduated status. The effective date reported at the program level should be the same date reported at the campus level because those dates reflect the same graduated status change. The University identified and corrected the program-level effective date for one of those students after auditors selected the student for testing.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Corrective Action:

Corrective action was taken.

<b>University of Houston</b>
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**2023-153**

**Eligibility**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; and 84.063</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224166; and Federal Pell Grant Program, P063P222333</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal Supplemental Educational Opportunity Grants (FSEOG)

The FSEOG program provides grants to eligible undergraduate students. Institutions are required to award FSEOG first to Federal Pell Grant recipients who have the lowest expected family contribution (EFC). If an institution has FSEOG funds remaining after giving FSEOG awards to all Federal Pell Grant recipients, it can then award the remaining FSEOG funds to eligible students with the lowest EFCs who did not receive Federal Pell Grants (Title 34, Code of Federal Regulations (CFR), Section 676.10).

If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date that the institution determines that the student has withdrawn, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, CFR, Section 668.22(a)(6) and Section 668.164(i) (Title 34, CFR, Section 668.22(a)(5)).

The institution must disburse directly to a student any amount of a post-withdrawal disbursement of grant funds that is not credited to the student's account. The institution must make the disbursement as soon as possible, but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(a)(6)(ii)(B)(1)).

**Based on a review of the full population of student financial assistance recipients, the University of Houston (University) awarded a total of \$6,500 in FSEOG assistance to 5 students who did not also receive a Federal Pell Grant. Specifically:**

- For three students, the University did not award Federal Pell Grants to those students because the students reported on their Free Application for Federal Student Aid (FAFSA) that they had earned a bachelor's degree or were working on a degree beyond a bachelor's degree. After auditors brought these errors to the University's attention, the University canceled the FSEOG awards to those students; therefore there were no questioned costs.
- For one student, the University did not award a Federal Pell Grant to the student for the term in which the student received FSEOG funds. Due to a manual error, the University applied the student's Federal Pell Grant to the wrong term. After auditors brought the error to the University's attention, the University corrected the Federal Pell Grant award to the correct term; therefore there were no questioned costs.

- For one student, the University did not award a Federal Pell Grant to the student due to a hold that was placed on the student's account for an incomplete task. After auditors brought the error to the University's attention, the University reviewed the student's account and determined the hold should be removed. The University processed a post-withdrawal disbursement of Federal Pell Grant funds 324 days after the date of the University's determination that the student withdrew. There were no questioned costs as a result of this error.

Although the University had monitoring controls in place to ensure accurate awarding of federal funds, it did not have an adequate process to identify the errors discussed above.

Recommendation:

The University should:

- Award FSEOG funds only to eligible students.
- Complete post-withdrawal disbursements within a timely manner.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

The Office of Scholarships and Financial Aid will create a reconciliation process that will identify all FSEOG recipients for a given aid year. This reconciliation process will include a report/query that can be distributed weekly and on demand to identify any discrepancies that will be worked timely.

The office will also assign a staff member to conduct R2T4 quality control. The staff member will be responsible for running a query and creating a report categorizing the type of returns (i.e., standard R2T4, Post Withdrawal, etc.) with an estimated time for completion on a weekly basis.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

The Office of Scholarships and Financial Aid will create a reconciliation process that will identify all FSEOG recipients for a given aid year. This reconciliation process will include a report/query that can be distributed weekly and on demand to identify any discrepancies that will be worked timely.

The office will also assign a staff member to conduct R2T4 quality control. The staff member will be responsible for running a query and creating a report categorizing the type of returns (i.e. – standard R2T4, Post Withdrawal, etc.) with an estimated time for completion on a weekly basis.

Implementation Date: March 2024

Responsible Person: Frank Gomez, Associate Director, SFA

**2023-154**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222333; Federal Direct Student Loans, P268K232333; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232333</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Allowable Charges

An institution may credit a student's ledger account with Title IV, Higher Education Act of 1965 (HEA) program funds to pay for allowable charges associated with the current payment period. Allowable charges are: (1) the amount of tuition, fees, and institutionally provided room and board assessed the student for the payment period or the prorated amount of those charges if the institution debits the student's ledger account for more than the charges associated with the payment period; and (2) the amount incurred by the student for the payment period for purchasing books, supplies, and other educationally related goods and services provided by the institution for which the institution obtains the student's or parent's authorization under Section 668.165(b) (Title 34, Code of Federal Regulations (CFR), Section 668.164(c)(1)).

If an institution obtains written authorization from a student or parent, as applicable, the institution may: (1) use the student's or parent's Title IV, HEA program funds to pay for charges that are included in that authorization, and (2) hold on behalf of the student or parent any Title IV, HEA program funds that would otherwise be paid directly to the student or parent as a credit balance, unless the Secretary provides funds to the institution under the reimbursement payment method or the heightened cash monitoring payment method (Title 34, CFR, Section 668.165(b)(1)).

An institution may not use Title IV funds to pay finance charges or fees that are incurred because a student uses a financing method provided by the school to pay for educational expenses over time. Because students or families choose to incur these additional expenses rather than paying the balance due at registration, the additional charges are not considered educational expenses, and may not be included in a student's cost of attendance. (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 2).

**For 13 (21 percent) of 62 students tested, the University of Houston (University) used Title IV funds to pay unallowable charges.** Some of those students were affected by both errors discussed below. Specifically:

- For eight students, the University credited student ledger accounts during the payment period for unallowable charges unrelated to tuition, fees, or institutionally provided room and board. The unallowable finance charges paid with Title IV funds included various fees (credit card processing, severance of service, installment origination, and late fees), and various loan charges. Those charges are unallowable whether the University obtains student or parent authorization or not. The University asserted it is conducting a comprehensive review of all charges to determine allowability for Title IV funds.

- For eight students, the University credited student ledger accounts during the payment period for charges other than tuition, fees, or institutionally provided room and board without obtaining the authorization of the student or parent. The unallowable charges paid with Title IV funds included various parking and garage related fees, meal plan tax charges, and book loan university fund charges. Those errors occurred because the University did not have a process to obtain written authorization from a student or parent to apply Title IV funds to charges other than tuition, fees, and institutionally provided room and board.

Not receiving all Title IV funds a student is entitled to impairs students' and parents' ability to budget for the cost of attending.

Recommendation:

The University should strengthen its controls to ensure that:

- It does not credit student ledger accounts for unallowable charges.
- It obtains written authorization from students or parents prior to crediting student ledger accounts for certain charges.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

There is a current initiative at the university to complete a comprehensive review of all of our current charge item types for Title IV allowable/non-allowable purposes. The Office of Scholarships and Financial Aid is working with Student Business Services (SBS) and each academic college to departmentalize the charges. Once this effort is complete, we will work with SBS and Accounting to begin setting up and testing the required changes. We are committed to making the necessary changes in order to be in compliance but want to make sure it is understood that this is a monumental undertaking that will require considerable effort. It will demand a massive commitment of resources and time. Due to the nature of PeopleSoft and the effects of effective dating, this update will need to be implemented prior to the beginning of an aid year. We will take precautions to prevent inadvertent errors and system glitches by implementing these changes in 2025-2026.

The Office of Scholarships and Financial Aid in conjunction with Student Business Services are in the early stages of implementing functionality in PeopleSoft that will allow students to provide permission to apply financial aid for charges other than allowable charges. The implementation of this functionality will allow us to obtain written authorization from students or parents prior to crediting student ledger accounts for certain charges.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

There is a current initiative at the university to complete a comprehensive review of all of our current charge item types for Title IV allowable/non-allowable purposes. The Office of Scholarships and Financial Aid is working with Student Business Services (SBS) and each academic college to departmentalize the charges. Once this effort is complete, we will work with SBS and Accounting to begin setting up and testing the required changes. We are committed to making the necessary changes in order to be in compliance but want to make sure it is understood that this is a monumental undertaking that will require considerable effort. It will demand a massive commitment of resources and time. Due to the nature of PeopleSoft and the effects of effective dating, this update will need to be implemented prior to the beginning of an aid year. We will take precautions to prevent inadvertent errors and system glitches by implementing these changes in 2025-2026.

The Office of Scholarships and Financial Aid in conjunction with Student Business Services are in the early stages of implementing functionality in PeopleSoft that will allow students to provide permission to apply financial aid for charges other than allowable charges. The implementation of this functionality will allow us to obtain written authorization from students or parents prior to crediting student ledger accounts for certain charges.

Implementation Date: February 2025

Responsible Person: Kevin Burns, Bursar  
Ben Montecillo, Executive Director Scholarship & Financial Aid  
Gretta McClain Gibbs, Director, Accounting Services

**2023-155**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224166; Federal Pell Grant Program, P063P222333; Federal Direct Student Loans, P268K232333; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232333</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

**Return of Title IV Calculations**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, “institutional charges” are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student’s withdrawal, such as a change in enrollment status unrelated to the withdrawal (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 1, Section: Institutional Charges).

**The University of Houston (University) made errors in Title IV return calculations for 18 (30 percent) of 60 students tested.** Specifically:

- For 15 students, the University made errors in determining the amount of institutional charges to be used in the return calculation by including unallowable charges in its calculation for those students.
- For two students, the University returned the incorrect amount of Title IV funds due to manual entry errors. For one of those students, the University also incorrectly included unallowable charges in the student’s return calculation as discussed above.
- For one student, the University incorrectly canceled the student’s Federal Pell Grant award before its calculation. The University asserted that was due to a processing error in its student information system.

There were no questioned costs as a result of those errors because for each student the University returned more than the required amount or the error did not affect the amount of Title IV grant or loan assistance to be returned.

#### Distance Education

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student’s course of study that meets the definition of “academic engagement” in Title 34, CFR, Section 600.2 and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (7 percent) of 14 students tested, the University did not have evidence of academic engagement in the distance education course from which the student’s withdrawal date was determined.** The University relies on the last dates of academic activity provided by instructors to determine the withdrawal date for return of Title IV purposes for students who unofficially withdraw. However, the University did not have an adequate review process in place to ensure that it maintained documentation supporting attendance in distance education courses. As a result, the University could not demonstrate that the student participated or otherwise engaged in an academically related activity in that course to support the last date of attendance used by the University for return of Title IV purposes.

The University did not have an adequate monitoring process to identify the errors discussed above. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return the incorrect amount of Title IV funds.

Recommendation:

The University should:

- Calculate institutional charges in accordance with U.S. Department of Education requirements.
- Ensure that evidence of academic engagement is consistently documented for students in distance education courses.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in its calculation of Title IV funds to return.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

(1) The University will develop a process to identify all institutional charges and create a master list that will categorize the charges into allowable and non-allowable charges. The master list will be utilized to determine which institutional charges may be included in the calculation of Return of Title IV.

(2) The University will coordinate with the Institute of Global Engagement and Online Functional Support to obtain evidence of academic engagement utilizing the learning management software system for students in online only course and confirm active participation for study-abroad coursework.

(3) The University will establish a review process to ensure consistency and accuracy in R2T4 calculations. and conduct regular internal audits of a sample of R2T4 calculations to identify errors or discrepancies.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

(1) The University will develop a process to identify all institutional charges and create a master list that will categorize the charges into allowable and nonallowable charges. The master list will be utilized to determine which institutional charges may be included in the calculation of Return of Title IV.

(2) The University will coordinate with the Institute of Global Engagement and Online Functional Support to obtain evidence of academic engagement utilizing the learning management software system for students in online only course and confirm active participation for study-abroad coursework.

(3) The University will establish a review process to ensure consistency and accuracy in R2T4 calculations. and conduct regular internal audits of a sample of R2T4 calculations to identify errors or discrepancies.

Implementation Date: August 2024

Responsible Person: Frank Gomez, Associate Director, SFA



**2023-156**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222333; and Federal Direct Student Loans, P268K232333</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

The University of Houston (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 3 (5 percent) of 61 students tested, the University did not report graduated status changes or did not accurately report graduated status changes at the campus and program levels to NSLDS.** Specifically:

- For two students, the University did not report a graduated status at the program level. However, the graduated status for both students was correctly reported at the campus level. The University asserted that it reported the graduated statuses to NSC; however, NSLDS had no record found reported for the program level.
- For one student, a graduated status was not reported at the campus level, and the effective date of the graduated status was incorrectly reported at the program level. The University asserted that it reported the graduated status accurately to NSC.

**For 24 (75 percent) of 32 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the student's enrollment status was not reported to NSLDS in a timely manner.** Specifically:

- For 23 students, the students' graduated status for the Spring 2023 term was not received by NSLDS until 85 days after that status became effective on May 11, 2023. The University certified and submitted the graduation file to NSC on June 22, 2023; however, the statuses were not received by NSLDS until August 4, 2023.
- For one student, the University reported the status change 146 days after the student's graduated status became effective.

The errors discussed above occurred because the University did not have a process to ensure that student enrollment and program information reported to NSC was accurately reported to NSLDS in a timely manner. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should develop and implement controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately and in a timely manner.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

The Office of the Registrar and the Office of Scholarships and Financial Aid will collaborate to identify the root cause of why some student data is not being reported in a timely manner. The Office of the Registrar will also institute monthly validation into their business processes in alignment with the NSC and NSLDS submission schedule.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

The Office of the Registrar and the Office of Scholarships and Financial Aid will collaborate to identify the root cause of why some student data is not being reported in a timely manner. The Office of the Registrar will also institute monthly validation into their business processes in alignment with the NSC and NSLDS submission schedule.

Implementation Date: July 2025

Responsible Person: Rachel Honora, Senior Associate Registrar  
Reggie Brazzle, Director of Compliance, SFA

**2023-157**

**Special Tests and Provisions - Gramm-Leach-Bliley Act - Student Information Security**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>Cross-cutting</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Cross-cutting</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Gramm-Leach-Bliley Act

Institutions must protect sensitive data, including information obtained in support of the administration of federal student financial assistance programs, as required by the Gramm-Leach-Bliley Act (GLBA) (Public Law 106-102). Under their Program Participation Agreement (PPA) and the GLBA, postsecondary educational institutions must protect student financial aid information, with particular attention to information provided by the Department of Education or otherwise obtained in support of the administration of the Title IV Federal student financial aid programs (*Dear Colleague Letter*, July 1, 2016 (GEN-16-12)). Institutions are required to develop, implement, and maintain an information security program that includes the minimum elements in Title 16, Code of Federal Regulations (CFR), Section 314.4. Those minimum requirements include conducting a periodic inventory of data, noting where it is collected, stored, or transmitted (Title 16, CFR, Section 314.4(c)(1)). In addition, the institution must designate a qualified individual responsible for overseeing, implementing, and enforcing the institution's information security program (Title 16, CFR, Section 314.4(a)).

**The University of Houston's (University) information security program did not address the implementation of all minimum safeguards as required by the GLBA.** Specifically, while the University had designated a Qualified Individual to coordinate its information security program and had a written information security program in place, that program did not meet the requirements for conducting a periodic inventory of data. Not implementing all required safeguards in its information security program increases the University's risk of data breach or loss.

Recommendation:

The University should ensure that all elements required by the GLBA are documented and implemented in its information security program.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2023:

The University information security program and associated safeguards will be reviewed to ensure all elements of the GLBA are addressed and implemented. Any missing requirements will be documented and implemented to ensure full compliance with the GLBA.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2024:

The University information security program and associated safeguards will be reviewed to ensure all elements of the GLBA are addressed and implemented. Any missing requirements will be documented and implemented to ensure full compliance with the GLBA.

Implementation Date: June 2025

Responsible Person: Jana Chvatal, Interim AVC/AVP, IT Security & CISO

University of North Texas

2023-158

Reporting

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222293; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232293</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

COD Reporting

Institutions must submit Federal Pell Grant, Iraq and Afghanistan Service Grant, Direct Loan, and Teacher Education Assistance for College and Higher Education (TEACH) Grant disbursement records to the Common Origination and Disbursement (COD) system no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement. Reporting this information helps ensure that institutions have the most accurate information available about students' federal awards and helps prevent an institution from overawarding students (Title 34, Code of Federal Regulations (CFR), Section 690.83(b); U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 1; and Federal Register, Volume 88, Number 120). Certain data elements are required to be reported as part of a student's origination and disbursement record, including the student's Social Security number, Central Processing System (CPS) transaction number, enrollment date, disbursement amount, and disbursement date (*2022-2023 COD Technical Reference*, Volume II).

**For 2 (3 percent) of 63 students tested, the University North Texas (University) did not accurately report all disbursement record data elements to the COD system. Specifically:**

- For one student, the University reported an incorrect disbursement date for two TEACH disbursements made to the student during the award year. The University's process is to manually report TEACH Grant awards on COD's website; the incorrect disbursement dates reported were a result of manual entry errors made during that process.
- For one student, the University reported an incorrect disbursement date for one Federal Pell Grant disbursement made to the student during the award year. The University asserted that error occurred because the student's record had to be manually updated after being rejected by the COD system for a missing value.

The incorrect disbursement dates ranged from 78 days prior to 74 days after the actual funds were disbursed to the students. The University did not have a sufficient process to review the manual data entries for accuracy. Not accurately reporting information to the COD system could result in the institution overawarding federal funds.

Corrective Action:

Corrective action was taken.

**2023-159**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222293; and Federal Direct Student Loans, P268K232293</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

Allowable Charges and Credit Balance Authorizations

An institution may credit a student's ledger account with Title IV, Higher Education Act of 1965 (HEA) program funds to pay for allowable charges associated with the current payment period. Allowable charges are: (1) the amount of tuition, fees, and institutionally provided room and board assessed the student for the payment period or the prorated amount of those charges if the institution debits the student's ledger account for more than the charges associated with the payment period; and (2) the amount incurred by the student for the payment period for purchasing books, supplies, and other educationally related goods and services provided by the institution for which the institution obtains the student's or parent's authorization under Section 668.165(b) (Title 34, Code of Federal Regulations (CFR), Section 668.164(c)(1)).

A Title IV, HEA credit balance occurs whenever the amount of Title IV, HEA program funds credited to a student's ledger account for a payment period exceeds the amount assessed the student for allowable charges associated with that payment period. A Title IV, HEA credit balance must be paid directly to the student or parent as soon as possible, but no later than (1) fourteen days after the balance occurred if the credit balance occurred after the first day of class within a payment period; or (2) fourteen days after the first day of class within a payment period if the credit balance occurred on or before the first day of class within that payment period (Title 34, CFR, Section 668.164(h)).

If an institution obtains written authorization from a student or parent, as applicable, the institution may: (1) use the student's or parent's Title IV, HEA program funds to pay for charges that are included in that authorization, and (2) hold on behalf of the student or parent any Title IV, HEA program funds that would otherwise be paid directly to the student or parent as a credit balance, unless the Secretary provides funds to the institution under the reimbursement payment method or the heightened cash monitoring payment method (Title 34, CFR, Section 668.165(b)(1)).

**For 5 (8 percent) of 62 students tested, the University of North Texas (University) used Title IV funds to pay unallowable charges.** Specifically, the University credited student ledger accounts during the payment period for charges other than tuition, fees, or institutionally provided room and board without obtaining the authorization of the student or parent. The unallowable charges paid with Title IV funds included various fees (late registration, replacement identification card, and parking), as well as the balance of institutional loans. Those errors occurred because a statement designed to obtain the student's authorization to apply the Title IV funds to those types of charges was not included in the student self-service portal in the student information system as intended.

**For 1 (3 percent) of 36 students tested, the University did not obtain written authorization from the student or parent to hold Title IV funds as a credit balance.** Specifically, the University held \$1,861 of Direct Loans in excess of the student's institutional charges, which should have been paid directly to the student or parent.

Not receiving all Title IV funds a student is entitled to impairs students' and parents' ability to budget for the cost of attending.

Recommendation:

The University should strengthen its controls to ensure that it obtains written authorization from students or parents prior to crediting student ledger accounts for certain charges, or holding credit balances.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the findings regarding the payment of unallowable charges using Title IV funds for 5 students and the lack of written authorization to hold a Title IV fund as a credit balance for 1 student. The University recognizes the importance of ensuring Title IV funds are used only toward allowable charges and are not held as a credit balance without written authorization from the student or parent.

Corrective Action Plan 2023:

The University is updating procedures to ensure unallowable charges are not paid using Title IV funds without proper authorization from the student or parent. The University will review and improve, as necessary, existing controls to ensure that Title IV aid in excess of the student's institutional charges will not be held without written authorization from the student or parent.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the original findings regarding the payment of unallowable charges using Title IV funds and the lack of written authorization to hold a Title IV fund as a credit balance. The University recognizes the importance of ensuring Title IV funds are used only toward allowable charges and are not held as a credit balance without written authorization from the student or parent.

Corrective Action Plan 2024:

The University has updated internal processes to ensure unallowable charges are not paid using Title IV funds without proper authorization from the student or parent. The University has also updated internal processes to ensure that Title IV aid in excess of the student's institutional charges will not be held without written authorization from the student or parent. The University will finalize review and improve, as necessary, existing controls relating to unallowable charges and refunds of Title IV aid.

Implementation Date: March 2025

Responsible Person: Beth Tolan, Associate Vice President of Financial Aid & Scholarships  
Christopher Foster, Associate Vice President of Student Accounting

**2023-160**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224085; Federal Pell Grant Program, P063P222293; Federal Direct Student Loans, P268K232293; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232293</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Partially Implemented</b>

**Return of Title IV Calculations**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

**The University of North Texas (University) made errors in Title IV return calculations for 32 (52 percent) of 61 students tested.** Those errors occurred because the University did not exclude any break days from its Title IV return calculations for the Fall 2022 term as required; therefore, that issue would have affected all students who withdrew from the Fall 2022 term and had an automated return calculation performed. Although the amount of unearned Title IV assistance calculated for those students was incorrect, there were no questioned costs as a result of those errors because the University returned more funds than required.

- For 1 of those 32 students, the University also did not accurately determine the withdrawal date for the student who was enrolled in modules. After auditors brought the issue to the University's attention, the University re-performed the return calculation and returned the additional Title IV funds as required; therefore, there were no questioned costs.



- In addition, for 1 of those 32 students, the University incorrectly returned Title IV funds for a student who completed more than 60 percent of the term and did not require a return.

#### Distance Education

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2, and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (14 percent) of 7 students tested, the University did not have evidence of academic engagement for the student who attended all distance education courses.** The University relies on the last dates of attendance (LDA) provided by instructors to determine the withdrawal date for Return of Title IV purposes for students who unofficially withdraw. If no LDAs are provided by the instructors, the University uses the midpoint of the term as the withdrawal date. The student was enrolled in all distance education courses, and the University used the midpoint as the withdrawal for the student. However, the University could not provide evidence that the student participated or otherwise engaged in an academically related activity in any of the distance education courses. After auditors brought the issue to the University's attention, the University performed a return calculation and returned Title IV funds as required; therefore, there were no questioned costs.

#### Timeliness of Returns

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 12 (20 percent) of 61 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** Specifically, the University returned the Title IV funds to the U.S. Department of Education between 47 to 183 days after the University determined that the students withdrew. The University asserted those errors occurred due to staffing issues and problems with the transmission of the adjustments to the U.S. Department of Education's Common Origination and Disbursement (COD) system.

The University did not have an adequate monitoring process to identify those errors or document the review process. Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return incorrect amounts of Title IV funds. In addition, not making returns within the required time frames reduces the funds available to the U.S. Department of Education for its program management.

#### Recommendation:

The University should:

- Accurately determine the number of days in the payment period and exclude any scheduled breaks as required.
- Ensure that evidence of academic engagement is consistently documented for students in distance education courses.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in Title IV return calculations and returns Title IV funds in a timely manner.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the findings regarding the Return of Title IV funds in cases where a student officially or unofficially withdraws from the institution after the student begins attendance in a given payment period or period of enrollment. The University acknowledges the importance of accurately calculating the Title IV funds to be returned and the timely return of those funds.

Corrective Action Plan 2023:

The University has implemented a review at the start of each term to ensure internal systems (Peoplesoft) are updated with the appropriate number of break days to ensure the accuracy of break days used in Return of Title IV calculations.

The University is implementing an enhanced secondary review process for Return of Title IV determinations to ensure accurate calculations and the timely return of funds.

The University will implement a process to ensure evidence of participation exists for students who attend all courses via the online platforms.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the findings regarding the Return of Title IV funds in cases where a student officially or unofficially withdraws from the institution after the student begins attendance in a given payment period or period of enrollment. The University acknowledges the importance of accurately calculating the Title IV funds to be returned and the timely return of those funds.

Corrective Action Plan 2024:

The University has implemented a review at the start of each term to ensure internal systems (Peoplesoft) are updated with the appropriate number of break days to ensure the accuracy of break days used in Return of Title IV calculations.

The University is implementing an enhanced secondary review process for Return of Title IV determinations to ensure accurate calculations and the timely return of funds.

The University will implement a process to ensure evidence of participation exists for students who attend all courses via the online platforms. In addition to students who attend all online courses, Financial Aid & Scholarships will implement a secondary review process for students in any online courses if no other participation date is passed the 60% date for the student.

Implementation Date: February 2025

Responsible Person: Kimberley Wells, Director of Financial Aid & Scholarships  
Lucy Mwanzia, Associate Director of Financial Aid & Scholarships  
Beth Tolan, Associate Vice President of Financial Aid & Scholarships

**2023-161**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222293; and Federal Direct Student Loans, P268K232293</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-136</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

For instances in which a student completes one academic program and then enrolls in another academic program at the same institution, the institution must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

The University of North Texas (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3).

**For 9 (36 percent) of 25 students tested, the University did not accurately report the program begin date to NSLDS.** Specifically, the University reported the program begin date as the first day of the term after the students declared their major or were otherwise approved to enroll in the program, instead of the first day of the term in which the students actually began attendance in the program. The University asserted that the errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.

Not reporting student program information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayments schedules.

Corrective Action:

Corrective action was taken.

**2023-162**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.038</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Perkins Loan Program, award number N/A</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2023</b>
<b>Status:</b>	<b>Implemented</b>

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. After the loan obligation is satisfied, the institution shall return the original or a true and exact copy of the note marked “paid in full” to the borrower, or otherwise notify the borrower in writing that the loan is paid in full and retain a copy for the prescribed period (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)).

**For 4 (100 percent) of 4 retired loans tested, the University of North Texas (University) did not send paid-in-full notifications to those borrowers, as required.** As a result, the University did not maintain the required documentation of the paid-in-full notifications to those borrowers after their loan obligations were satisfied. The University asserted that the notifications were not sent due to staff turnover and the assumption that the University’s third-party Perkins Loan servicer was responsible for sending the notifications.

Not maintaining adequate documentation results in noncompliance with the Federal Perkins loan program record retention requirements. Additionally, not notifying borrowers of their loans’ paid-in-full status increases the risk of borrowers making overpayments on their loans.

Corrective Action:

Corrective action was taken.

University of North Texas at Dallas

**2020-137**

**Eligibility**

**Activities Allowed or Unallowed**

**Cash Management**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – Institutional Eligibility**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Award Numbers:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A199321; CFDA 84.033, Federal Work-Study Program, P033A199321; CFDA 84.063, Federal Pell Grant Program, P063P198229; CFDA 84.268, Federal Direct Student Loans, P268K208229; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T208229  
**Award Year:** July 1, 2019, to June 30, 2020  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$1,584  
**Repeat Finding:** No  
**Initial Year Written:** 2020  
**Status:** Partially Implemented

**Cost of Attendance**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087II).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of North Texas at Dallas (University) established different COA budgets for each term based on a student’s classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). The University used a student’s expected enrollment level to calculate COA.

**For 7 (11 percent) of 62 students tested, the University incorrectly or inconsistently calculated the COA.** Specifically:

- For 6 students, the University (1) did not assign a budget component for living status in accordance with its process, or (2) made errors when manually adjusting the COA. Although the COA was over- or understated, those errors did not affect the amount of student financial assistance the students received.
- For 1 student, the University did not budget the student correctly based on expected enrollment. That student indicated that expected enrollment for the Fall 2019 term was three-quarter-time and no enrollment was expected for the Spring 2020 term. However, the student was budgeted for both the Fall 2019 and Spring 2020 terms, which caused the student to be overawarded. After auditors brought this issue to the University's attention, it updated the student's Fall 2019 budget to reflect the student's actual enrollment for that term (half-time) and removed the student's Spring 2020 budget. As a result of the error, the University overawarded the student \$1,584 associated with CFDA 84.268, Federal Direct Student Loans, award number P268K208229.

Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2020:

Recommendation: Strengthen controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

The University will implement significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Views of Responsible Officials 2021:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2021:

Recommendation: Strengthen controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Completed (August 2021) – The University has revised its policy regarding calculation of an initial COA budget as well as subsequent adjustments to the COA budgets. Additionally, staff were retrained on the COA budget process and ongoing training on this topic has been implemented.

Views of Responsible Officials 2022:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2022:

The University will implement significant process enhancements, specifically retraining staff regarding the manual recalculating of term budgets.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2023:

The University has implemented significant process enhancements, specifically retraining staff regarding the manual recalculation of term budgets.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2024:

The University has implemented significant process enhancements, specifically creating new business processes related to excessive hours tuition.

Implementation Date: March 1, 2025

Responsible Person: Garrick Hildebrand, Director of Financial Aid

**2020-140**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Award Numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A199321; CFDA 84.063, Federal Pell Grant Program, P063P198229; CFDA 84.268, Federal Direct Student Loans, P268K208229; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T208229</b>
<b>Award Year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>Unknown</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)).

If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)). If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date of the institution's determination that the student withdrew, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, CFR, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**The University of North Texas at Dallas (University) did not always return Title IV funds within the required time frame.** For 2 (14 percent) of 14 students tested who withdrew and required a return of Title IV funds, the University returned funds 52 and 156 days after the students had withdrawn. The University processed the adjustments in its student information system within the required time frame; however, the funds were not returned to the U.S. Department of Education at that time. Not making returns within the required time frame reduces the information available to the U.S. Department of Education for its program management.

**In addition, for 1 (3 percent) of 31 students tested, the University did not perform a return calculation to determine whether the student was eligible for a post-withdrawal disbursement.** The University disbursed Title IV funds to that student in January 2020 for the Fall 2019 term; however, the student did not earn any passing grades for that term. The University has a process to determine last dates of attendance for unofficially withdrawn students who have received Title IV funds. However, the University had not yet disbursed funds to the one student at the time it performed that process and the University did not perform any other procedures prior to the disbursement of funds to determine whether (1) the student completed the coursework and was therefore eligible for the full amount of Title IV funds, or (2) the student unofficially withdrew from the term and was therefore eligible for only a post-withdrawal disbursement based on the last day of attendance in an academically related activity. As a result, that student's eligibility was not reviewed and auditors were unable to determine whether there were any questioned costs associated with that error. The University did not have a formal review process or monitoring controls to ensure that return of Title IV funds calculations were performed and funds were returned within required time frames.

Recommendation:

The University should develop and implement monitoring controls to ensure that it performs return of Title IV calculations and returns funds within the required time frame.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2020:

The University will implement significant process enhancements in this area, specifically management will retrain staff regarding the All-F process, develop a second-level review, as well as update our business processes regarding related reports. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Views of Responsible Officials 2021:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.



Corrective Action Plan 2021:

The University will implement significant process enhancements in this area, specifically management will retrain staff regarding the All-F process, develop a second-level review, as well as update our business processes regarding related reports. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Completed (December 2021) – The University has implemented staff retraining regarding the All-F and R2T4 processes as well as updated it's business processes to include new reports and has implemented a second-level review.

Views of Responsible Officials 2022:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2022:

The University will implement significant process enhancements, specifically to update business processes to incorporate a second level review of data once processed.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2023:

The University has implemented significant process enhancements, specifically to update business processes to incorporate a second level review of data once processed.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. Through analysis of the exception identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2024:

The University has implemented significant process enhancements, specifically to update business processes to incorporate a second level review, specifically of data submitted to COD.

Implementation Date: February 1, 2025

Responsible Person: Garrick Hildebrand, Director of Financial Aid

**2020-141**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Award Numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P198229; and CFDA 84.268, Federal Direct Student Loans, P268K208229</b>
<b>Award Year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat Finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment-level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported. (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

The University of North Texas at Dallas (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For all 60 (100 percent) students tested, the University did not report enrollment status changes or did not accurately report campus-level or program-level data elements to NSLDS.** Specifically:

- For all 60 students tested, the program credential level was reported incorrectly. The University reported the program credential level as “99 - Non-Credential Program (Preparatory Coursework/Teacher Certification)” for all students instead of the student’s actual credential level (for example, Bachelor’s degree or Master’s degree). Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system and would have affected all students enrolled at the University.

- For all 60 students tested, the program begin date was reported incorrectly. The University reported the date that the students declared their majors or were otherwise approved to enroll in the programs, instead of the first day of the term in which the students actually began attendance in the programs. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.

The University made additional reporting errors for 59 (98 percent) of the 60 students tested:

- For 30 students, the University did not report a graduated status to NSLDS. The University asserted that it reported those graduated statuses to NSC; however, it did not have a process in place to ensure that graduated statuses were reported to NSLDS. This issue would have affected all students that graduated from the University in the 2019-2020 award year.
- For 5 students, the University did not report a withdrawal status to NSLDS. Those 5 students unofficially withdrew from either the Fall 2019 or Spring 2020 term. The University had a process to identify students who have unofficially withdrawn from a term for purposes of the return of Title IV funds; however, the University did not have a process to report those students as withdrawn to NSLDS.
- For 7 students, the University did not report a withdrawal status to NSLDS for students who officially withdrew or reported the withdrawal status incorrectly.
- For 17 students, the University did not report enrollment level status changes to NSLDS or reported those changes incorrectly.

The errors discussed above occurred because the University (1) has not established formal policies and procedures for its enrollment reporting processes, (2) has not configured its student information system to accurately report student enrollment and program information to NSLDS, and (3) does not have a process to monitor student enrollment and program information reported to NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendation:

The University should:

- Develop and implement controls to ensure that campus-level and program-level data elements are accurately reported to NSLDS.
- Ensure that graduated statuses are reported to NSLDS.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2020:

The University will implement significant changes and improvements in the external reporting function to help ensure accurate and timely data submission. The University has identified three key areas requiring change – data validation, ownership, and organizational structure.

- The University will evaluate ways to improve data validation in certain systems where data are initially captured. This change will help reinforce data integrity and mitigate errors in data submissions.

- The University will update and simplify related process flows, policy manuals, and master calendars. This change will help ensure continuity, redundancy, and end-to-end ownership.
- The University will consider changes to the organizational structure. This change will help improve review control and overall accountability.

Views of Responsible Officials 2021:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2021:

The University will implement significant changes and improvements in the external reporting function to help ensure accurate and timely data submission. The University has identified three key areas requiring change – data validation, ownership, and organizational structure.

The University will evaluate ways to improve data validation in certain systems where data are initially captured. This change will help reinforce data integrity and mitigate errors in data submissions.

Completed (September 2021) – The University has employed new measures to improve data validation.

- Performs daily data extracts to identify and troubleshoot data issues prior to analysis and publication.
- Runs manual and automated dataset checks, tabulations, and comparisons to ensure data integrity from input (data capture) to output (publication/export).

The University will update and simplify related process flows, policy manuals, and master calendars. This change will help ensure continuity, redundancy, and end-to-end ownership.

Completed (September 2021) – The University has employed new measures to improve data validation.

- Performs daily data extracts to identify and troubleshoot data issues prior to analysis and publication.
- Runs manual and automated dataset checks, tabulations, and comparisons to ensure data integrity from input (data capture) to output (publication/export).

The University will consider changes to the organizational structure. This change will help improve review control and overall accountability.

Completed (July – October 2021) – The University has reorganized the data reporting team to include new leadership with more relevant experiences and a new staff with role clarity and fresh perspectives.

Views of Responsible Officials 2022:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2022:

The University will implement significant process enhancements, specifically to update business processes related to error resolution between various reporting systems and departments.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2023:

The University has implemented significant process enhancements, specifically to updated business processes related to error resolution between various reporting systems and departments.

Views of Responsible Officials 2024:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2024:

The University has implemented significant process enhancements, specifically to update business processes related to Degree Verify error resolution as well as between various reporting systems and departments.

Implementation Date: March 1, 2025

Responsible Person: Jamie Lee, University Registrar  
Shinae Yoon, Director of Strategic Analysis & Reporting  
Garrick Hildebrand, Director of Financial Aid

**STATE OF TEXAS  
CORRECTIVE ACTION PLAN – CLA  
YEAR ENDED AUGUST 31, 2024**

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**Section III – Corrective Action Plan – CLA**

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Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511, state, “At the completion of the audit, the auditee must prepare, in a document separate from the auditor’s findings, a corrective action plan to address each audit finding included in the current year auditor’s reports.” As part of this responsibility, the auditees’ corrective action plans are presented below.



2024-001 – Allowable Costs/Activities Allowed – Personal Services

**Recommendation:** DSHS should enhance new hire training policies and procedures to ensure all new hire trainings clearly address labor account codes, monthly time reporting, and task profiles.

**Views of responsible officials:** DSHS has robust timekeeping controls but recognizes this opportunity to enhance training with reinforcement for new supervisors.

**Corrective action plan:** DSHS will reinforce new hire training to ensure all supervisors understand the purpose and procedures addressing labor account codes, monthly time reporting, and task profiles. DSHS will further evaluate related training materials for opportunities to strengthen understanding and compliance overall.

**Implementation date:** 3/1/2025

**Responsible person(s):** Christy Havel Burton, Chief Financial Officer

2024-002 – Cash Management – Cash Management Improvement Act

**Recommendation:** DSHS should enhance reviews of its SEFA to avoid significant adjustments subsequent to the submission of its Period 1 calculation.

**Views of responsible officials:** DSHS acknowledges and agrees with the finding as stated.

**Corrective action plan:** To strengthen SEFA preparation and review, DSHS has designated the recently hired DSHS Financial Reporting Unit Manager and Accounting Section Director to oversee the following corrective action plan actions:

- Formal updates to procedures to better implement policy;
- Completion of hiring key financial reporting positions;
- A refresher training for staff and contractors involved in SEFA preparation and review; and
- Development of an internal quality review process for implementation during the next SEFA.

**Implementation date:** 11/30/25

**Responsible person(s):** Paige Lovejoy, DSHS Financial Reporting Unit Manager



**HEALTH AND HUMAN SERVICES COMMISSION**

**2024-003 Matching, Level of Effort, and Earmarking and Reporting**

**Recommendation:** We recommend management enhance existing controls around the review of all expenditures that are used to meet the minimum required matching requirements.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

To ensure correct reporting of Area Agencies on Aging (AAAs) expenditures on the SF425 report, going forward, the Office of Area Aging Agencies (OAAA) will provide updated expenditure data to HHSC Accounting after closeout for reconciliation of the final expenditures. For record keeping, OAAA will also take a snapshot of the supporting data to document the expenditures at the point in time when the data was generated for the SF425. OAAA will provide in-service training for OAAA Budget Analyst and Financial Analysts on the updated process for generating, reviewing, and reconciliation of expenditure data for SF425 reporting.

Federal Reporting has updated the reporting procedures for this award to state that no expenditures with CAPPS Short ID 4000 (sub-recipient) should be included for HHSC's administration state match requirement. Federal Reporting will revise final SF425 reports as necessary if we receive updated information from OAAA after a final report has been submitted.

**Implementation dates:**

September 2025

**Responsible persons:**

Lori Conner, Manager, OAAA Fiscal and Contract Oversight  
Alan Flynn, Manager, Federal Reporting



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February 19, 2025  
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**2024 – 004 Reporting – Financial Reporting**

**Recommendation:** We recommend management reconcile all amounts reported on the SF-425 reports to the general ledger or other supporting documentation to ensure completeness and accuracy prior to submission.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

Federal Reporting will seek direction from the awarding agency if corrections are found to be needed after a report is submitted. If directed to, Federal Reporting will submit a revised report. If directed to wait until the next cumulative report to make the correction, Federal Reporting will save this documentation from the awarding agency.

**Implementation dates:**

February 12, 2025 (Implemented)

**Responsible persons:**

Alan Flynn, Manager, Federal Reporting

**2024 – 005 Reporting – FFATA Subawards**

**Recommendation:** HHSC should implement functionality into CAPPs-FIN to track when obligations of federal awards are made so that the agency is able to retrieve a list of all subawards by obligation date in order to monitor compliance with the Federal Funding Accountability and Transparency Act.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

HHSC cannot commit to the specific designation of CAPPs-Financials as the improvement solution for FFATA reporting. However, HHSC is currently engaged in long-term planning related to improving FFATA reporting.

HHSC continues to implement a quality review of selected programs to assess FFATA compliance on an annual basis.

**Implementation dates:**

September 1, 2025

**Responsible persons:**

Racheal Kane, Director, Federal Funds

**2024 – 006 Subrecipient Monitoring**

**Recommendation:** We recommend management enhance existing controls around the review of all subaward agreements to ensure that all pass-through agreements include each of the required elements by 2 CFR §200.332.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

**TANF:** The Early Childhood Intervention program will amend all out of compliance contracts to reflect the correct UEI information prior to end of fiscal year 2025. For each new contract moving forward, Program will update its internal contract development checklist to add an item to confirm the UEI is included and correct.

**SSBG:** New contract development procedures will include updated templates that include the most current federal award requirements, including the documentation of UEI.

**Implementation dates:**

**TANF:** May 30, 2025

**SSBG:** September 1, 2025

**Responsible persons:**

**TANF:** Janene Roch, Manager of Contracts and Finance, Early Childhood Intervention

**SSBG:** Amy Pedersen, Director of Contracts, Fiscal and Data Management

**2024 – 007 Period of Performance**

**Recommendation:** HHSC should provide additional training over its review process to ensure that reviewers are verifying that transactions are posted to the proper grant. Additionally, HHSC should verify that all obligations incurred are liquidated during the closeout process and adjustments are not made subsequent to closeout.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

**Social Services Block Grant (SSBG)**

Actions Taken:

HHSC Fund Management worked with Chief Financial Officer (CFO) Operations Support to develop a query to identify journal transactions that post in the CAPPs Financials General Ledger module prior to the start date of the project. This query has been run monthly since May 2024, and it was fully implemented as of August 31, 2024.

Planned:

Additional training on the review process for Accounting and Budget staff, and revisions to the process to emphasize meeting deadlines while new federal grants and old federal grant close out transactions occur.

An expenditure transfer voucher (ETV) to correct reconciliation issue will be completed by CFO Budget staff.

**Block Grants for Community Mental Health Services (MHBG)**

Actions Taken:

HHSC Fund Management will run the monthly query and take corrective action on any resulting journals prior to the close of the fiscal year. In addition, HHSC Fund Management/Cash Management does not draw federal funds past the liquidation date. These dates are denoted in their draw ledgers. Cash Management also sends a semi-monthly email during the fiscal year and a weekly email from mid-June through the end of July to HHSC Budget identifying transactions by fund source that should be cleared from the draw down report prior to the close of the fiscal year.

HHSC Cash Management will continue to send the draw down clean up report and start the weekly emails the first week of June. HHSC Budget will complete any ETVs resulting from the draw down clean up report to HHSC Fund Management General Ledger for processing by July 15 to ensure the draw down accurately reflects federal expenditures for the SEFA population.

Planned:

Budget Management will revise the coordination process with Behavioral Health Services program financial staff administering MHBG to prioritize addressing encumbered balances on expiring block grant years at

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February 19, 2025  
Page 6

the beginning of the liquidation period and set deadlines for Program input on required financial adjustments to ensure sufficient time for processing.

ETV to correct reconciliation issue will be completed.

**Implementation dates:**

February 28, 2025

**Responsible persons:**

**SSBG:**

Heather Nevill, Fund Management Director, Fund Accounting  
Raymond Jasik, Budget Director, CFO Budget  
Heather Anderson, Budget Manager, CFO Budget

**MHBG:**

Marcie Ochoa-Gamez, Budget Manager, Budget Management

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**2024 – 008 Reporting**

**Recommendation:** We recommend the FFO coordinate with the appropriate Federal Reporting Team personnel regarding amounts noted for the TANF Funds Transferred into SSBG to ensure the amount in the Post Expenditure Report matches with the amount in the ACF-196R.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

HHSC has already implemented a final review by all agencies who receive SSBG funding and all HHSC staff. In the future, the federal funds office will coordinate efforts with the Federal Reporting personnel to ensure the amounts noted on the ACF-196 report are consistent with the amount on the Post Expenditure Report.

**Implementation dates:**

March 30, 2025

**Responsible persons:**

Racheal Kane, Director, Federal Funds

**2024 – 009 Activities Allowed or Unallowed, Allowable Costs/Cost Principles**

**Recommendation:** HHSC should enforce policies and procedures to ensure all disbursements are reviewed and approved prior to payment.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

The Commission's current Accounts Payable Policy and Procedures Handbook documents voucher processing requirements including "approval to pay" documentation. The Accounts Payable (AP) management of the CFO Central Accounting division conducts a monthly "AP Talk" to update staff on changes to policy and procedures and provide refresher trainings, as needed. The program approval requirements for voucher payments and associated documentation will be reviewed in the February "AP Talk" for CFO Central Accounting and submitted to the HHSC peripheral accounting departments by the end of February.

**Implementation dates:**

February 28, 2025

**Responsible persons:**

David Schneider, Deputy Director, Expenditure Management

**2024-010 Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, Special Tests and Provisions – Provider Eligibility – Information Technology – Vendor Management**

**Recommendation:** HHSC should strengthen its vendor management policies to ensure SOC 1 Type 2 reports are completed and received in a timeframe that allows management to determine if the third-party services are secure, accurate and available, and support processing integrity for the fiscal year. This may be accomplished by including clauses into vendor contracts to require SOC 1 Type 2 reports or allow HHSC rights to audit if alternative procedures are necessary.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

HHSC has enacted changes to policies and timelines to ensure SOC 1 Type 2 reports are completed in a timely manner each year. HHSC will evaluate language in new and/or amending contracts to ensure contractual language supports these efforts.

**Implementation dates:**

September 30, 2025

**Responsible persons:**

Michael Blood, Deputy Associate Commissioner, Contract Administration and Provider Monitoring



**2024 – 011 Eligibility**

**Recommendation:** HHSC should enhance existing application processing procedures to ensure all applications are reviewed and an eligibility determination is made within the required timelines.

**Views of responsible officials:**

HHSC concurs with this recommendation.

**Corrective action plan:**

Since fiscal year 2022, Access and Eligibility Services (AES) has focused on hiring initiatives, strategic workload strategies, system improvements, and training to improve workload capacity to enable AES to reallocate workforce resources to applications waiting the longest to be processed. In addition, AES has reviewed regular monitoring and reporting mechanisms to track application processing times and identify any delays.

HHSC conducted a comprehensive review of application processing workflows to identify strategies to increase capacity and/or reduce workload. The review identified more than 40 strategies to improve end-user function, eliminating unnecessary actions and interactions, improving client experience, and promoting timely workflow.

As of January 31, 2025, procedural improvements implemented have resulted in most Medicaid applications being processed within three days of receipt, allowing for a greater amount of the full processing timeframe (45 days) being available to establish proper eligibility.

AES began implementing identified strategies in September 2024 and ongoing efforts will continue to focus on workforce and workload balance to meet the needs of timeliness of applicable programs. AES will continue to evaluate effectiveness of procedures through feedback loops, ensuring changes made result in sustained improvements and compliance with all relevant regulations.

**Implementation dates:**

December 31, 2028

**Responsible persons:**

Molly Regan, Deputy Executive Commissioner, AES  
Rachel Patton, Associate Commissioner, AES Operations

**2024-012 Special Tests and Provisions – ADP Risk Analysis and System Security Review – Information Technology – Lack of Risk Assessments**

**Recommendation:** HHSC should ensure all systems are reviewed in a two-year period. HHSC should also implement oversight controls to ensure progress toward the plan is executed during the two-year period, including resolution of remediation items.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

For awareness, effective February 1, 2025, Anil Koindala was hired as the Health and Human Services (HHS) Chief Information Security Officer (CISO).

At HHSC, the Deputy Executive Commissioner for each HHS organizational area is responsible for assigning an information owner (IO) for each of their area's HHS information systems which also includes performing Risk Assessments for the systems they are responsible for.

To ensure Risk Assessment compliance is met, the CISO will send out quarterly reminders to the IO for the completion of risk assessments. The reminders have started to be sent on July 31, 2024. While the risk assessment will be completed by the IO, the CISO will assist any non-compliant area with training that will be provided by their Information Security Portfolio Manager (ISPM). Additionally, the CISO office ensures that a risk assessment and System Security Plan (SSP) are in place before granting an Authority to Operate (ATO).

The CISO is currently developing policies and procedures to establish and publish a process for the successful completion of Risk Assessments, including roles and responsibilities, processes, and procedures to ensure timely completion and ongoing compliance.

**Implementation dates:**

August 31, 2025

**Responsible persons:**

Anil Koindala, Chief Information Security Officer, Information Technology  
Jeremy Sadler, Director, Information Security Risk  
Cristina Denz, Manager, Policy and Compliance

**2024 – 013 Special Tests and Provisions – Provider Eligibility**

**Recommendation:** HHSC should enhance existing controls to ensure all providers are re-enrolled at least once every five years.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

In December 2021, the Texas Health and Human Services Commission (HHSC) implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information).

Medicaid provider enrollment, revalidation, and re-enrollment documentation, including risk-based screenings, are tracked in PEMS. Additionally, the relevant federal databases are checked at least monthly for all providers currently enrolled in Medicaid.

HHSC continues efforts to enroll Medicaid providers, including LTC providers, through the PEMS. HHSC continued to operate under the public health emergency (PHE) waiver through May 11, 2023. As a result of the PHE end date and provider revalidation requirements, the projected end date for required revalidation of Medicaid providers is January 11, 2027.

Of the Medicaid providers requested during the fiscal year 2024 Statewide Single Audit, the listed exceptions only apply to two LTC providers. The PEMS automated disenrollment process for providers who did not complete their revalidation was disabled during the PHE and had not yet been re-enabled at the time these providers were due for revalidation. Manual disenrollment batches occurred through July 2024 with approved disenrollment exclusions based on a providers in-flight application, receipt of paid claims, and missing revalidation reminder notifications.

The PEMS automatic disenrollment process was re-enabled in August 2024.

**Implementation dates:**

December 2021, PEMS implementation (Implemented)  
January 2027, provider enrollment and revalidation completed

**Responsible persons:**

Jordan Nichols, Deputy Associate Commissioner, Medicaid and CHIP Services Operations Management

**2024-014 Special Tests and Provisions – Provider Health and Safety Standards**

**Recommendation:** HHSC's OIG should enhance current policies and procedures around the review of the monthly DEX reports to ensure the reviews are performed timely each month, including when there is turnover of key personnel.

**Views of responsible officials:**

HHSC's OIG concurs with the finding.

**Corrective action plan:**

HHSC's OIG has taken action to ensure timely reviews of the Centers for Medicare/Medicaid Services (CMS) Data Exchange Portal (DEX) reports. HHSC's OIG has multiple employees that have access to the systems necessary to retrieve the reports and has trained those employees on the review process.

**Implementation dates:**

July 10, 2024 (Implemented)

**Responsible persons:**

Robin Bernard, Director, Financial Analysis and Case Management

**2024 – 015 Special Tests and Provisions – Medical Loss Ratio (MLR)**

**Recommendation:** The FRAC should enhance existing controls around the review of MLR report submissions to ensure they are complete and accurate.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

Based on the recommendation above, HHSC Medicaid & CHIP Services (MCS) Financial Reporting and Audit Coordination (FRAC) has incorporated the suggested enhanced controls around the review of MLR report submissions to ensure they are complete and accurate.

In order to enhance existing controls, MCS FRAC has included a section for MLR reviewers to ensure Methodology(ies) for allocation of expenditures tab questions are complete. Likewise, specific instructions have been added to the review document to ensure the recommendations are met.

These enhanced controls will be included in Fiscal Year (FY) 2025 and ongoing review of MLR report submissions.

**Implementation dates:**

November 2025

**Responsible persons:**

Jason Mendl, Deputy Associate Commissioner, FRAC



TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

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Greg Abbott, GOVERNOR

BOARD MEMBERS: Leo Vasquez, Chair; Kenny Marchant, Vice Chair; Cindy Conroy, Member; Anna Maria Farias, Member; Holland Harper, Member; Ajay Thomas, Member

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Title: Home Investment Partnerships Program
ALN: 14.239

2024-016 Subrecipient Monitoring

Views of responsible officials: Compliance Subrecipient Monitoring (CMSM) has historically utilized the Department's Housing Contract system to populate its risk population. "Active" contracts with expenditures are selected for risk consideration while "Expired", "Closed" or unexpended contracts are excluded to promote internal efficiency in the monitoring process.

Corrective action plan: During discussions with HOME staff, it was determined that the IDIS system, used by the Single-Family Program division for HUD reporting, generates contract activity reports that should alleviate the discrepancy noted during this review.

Implementation dates: The Department is pending review and approval of IDIS access for appropriate staff. Upon receiving IDIS access CMSM staff will coordinate with HOME staff for training.

Responsible persons: Earnest Hunt, Director of Compliance Subrecipient Monitoring, Robert Moore, Manager of Compliance Subrecipient Monitoring and Ben Rose, Monitor.

2024-017 Special Tests and Provisions - Housing Quality Standards

Views of responsible officials: Compliance Monitoring Section (CMS) has historically utilized reports from the Compliance Monitoring Tracking System (CMTS) to generate a list of properties to inspect. The list of properties to inspect are then broken up into trips using Excel and assigned to physical inspection staff.

Corrective action plan: CMS is in the process of training the Manager of Physical Inspection to review and assign properties for timely inspections to ensure multiple staff members have oversight of the process.

Implementation dates: On February 6, 2025, the new process of reconciling travel using Excel tools by independent staff was implemented to ensure no HOME-rental properties are inspected late.

Responsible persons: Wendy Quackenbush, Director of Multifamily Compliance, Manual Pena, Manager of Physical Inspections and Carolyn Metzger, Team Leader.





125 E 11th St | Austin, Texas 78701  
512.463.8588  
txdot.gov

February 10, 2025

Texas State Auditor's Office  
1501 Congress Ave.  
Austin, TX 78701

**Subject: Management Responses – 2024 Single Audit Findings**

The Texas Department of Transportation (TxDOT) has received the TxDOT 2024 Single Audit Findings. This letter details TxDOT's management responses to audit report recommendations.

**2024-018    Activities Allowed or Unallowed, Allowable Costs/Cost Principles**

**Views of responsible officials:** TxDOT AVN agrees with the finding.

**Corrective action plan:** The current application lacks a notification feature for discrepancies between the requested and approved payment amounts. A software enhancement is expected to be implemented by April 30th, 2025, that will display a warning message if the requested and approved amounts do not match, prompting an additional review. During the developer review, the Grant Manager Lead will maintain a spreadsheet highlighting mismatched data, stored in the AVN Grant drive for reference. TxDOT AVN Grant Managers will be trained on this process, with updated instructions. Once the software is updated, further training and procedure updates will follow.

**Implementation dates:** 6/1/2025

**Responsible persons:** Michelle Burcham, Grants & Admin Section Director, Allison Martin, Grant Manager Lead, Cassandra Moore, Grant Managers

**2024-019    Reporting – Financial Reporting**

**Views of responsible officials:** TxDOT AVN agrees with this finding.

**Corrective action plan:** TxDOT Aviation has modified the procedures for the SF-425 report preparation to require the subrecipient share of the expenditures to be properly reported when the match is from a local source. A Checklist will be created to include this amount when the document is reviewed by the Grant & Admin Section Director. TxDOT AVN will explore the consideration of including the



local share in its accounting system which would allow identification of the local amount.

**Implementation dates:** 2/15/2025

**Responsible persons:** Michelle Burcham, AVN Grant & Admin Section Director, Allison Martin, Grant Manager Lead

**2024-020 Reporting – FFATA Subawards**

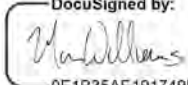
**Views of responsible officials:** TxDOT AVN agrees with this finding.

**Corrective action plan:** TxDOT AVN will implement procedures to ensure FFATA reports are reviewed and approved by a separate individual and submitted in a timely manner.

**Implementation dates:** The procedure has been partially implemented, including the addition of the screen shots. A full implementation will be completed by 3/1/25.

**Responsible persons:** Michelle Burcham, AVN Grant & Admin Section Director, Allison Martin, Grant Manager Lead, Cassandra Moore, Grant Manager

Sincerely,

DocuSigned by:  
  
0E1B35AE191749E...  
**Marc D. Williams, P.E.**  
Executive Director

CC: Mary Anne Gris, Chief of Staff  
Brandye Hendrickson, Deputy Executive Director, Planning & Administration  
Parsons Townsend, Chief Audit and Compliance Officer  
Caroline Mays, Director Planning and Modal Programs  
Dan Harmon, Aviation Division Director



LAURA KOERNER  
US Navy Veteran  
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Vice Chair

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Corporal, US Marine Corps (Retired)  
Member

CHUCK WRIGHT  
US Marine Corps Veteran  
Member

THOMAS P. PALLADINO  
Colonel, US Army (Retired)  
Executive Director

## TEXAS VETERANS COMMISSION

### **2024-021 Activities Allowed and Unallowed, Allowable Costs/Cost Principles – Personal Services**

Views of responsible officials: TVC agrees to the recommendation of documenting review and approvals. To note, the monthly Veteran Employment Services (VES) Forecasts and Payroll reports had been reviewed with VES's Director and/or Operations Manager as well as VES's Annual State Plan before submission to the U.S. Department of Labor. VES's Director or Operations Manager's signature of approval was never documented for confirmation of review.

Corrective action plan: The VES Budget Analyst will continue to review the monthly Forecast and Payroll reports with the VES's Director or Operations Manager. Upon review, the Director or Operations Manager will sign-off on both the monthly Forecast and the monthly Payroll Report which identifies each employee's payroll costs and operation costs approved to be charged to the grant. VES's Director or Operations Manager will also sign-off on the VES Annual State Plan which identifies employees and operating costs approved to be charged to the grant for the grant period, prior to submitting to the U.S. Department of Labor.

Implementation dates: January 2025

Responsible persons: Director of Veteran Employment Services, Anna Baker and VES Budget Analyst, Julie Pusan.

### **2024-022 Activities Allowed and Unallowed, Allowable Costs/Cost Principles – Indirect Costs**

Views of responsible officials: TVC agrees to the recommendation of improved record retention in the event of management turnover. TVC also agrees to the recommendation of strengthening its internal controls over the review of VES's grant costs associated with the indirect revenues being calculated.

Corrective action plan: TVC's Finance Department hired a dedicated Budget Analyst to the VES program in October 2024. Both the Chief Financial Officer and the Deputy

Chief Financial Officer will review and approve all Forecast and Payroll reports related to the VES grant program to ensure there is proper documentation and approvals as well as to be familiar with procedures in the event of employee and/or management turnover. During the review process, the Chief Financial Officer or the Deputy Financial Officer will also validate that VES's indirect revenues are being accurately calculated against VES's payroll costs (salaries and benefits only) and well documented each month. There will also be an annual review conducted for additional verification.

Implementation dates: November 2024

Responsible persons: Chief Financial Officer, Michelle Nall, Deputy Financial Officer, Lawrence Cruz, and VES Budget Analyst, Julie Pusan.

### **2024-023 Reporting**

Views of responsible officials: TVC agrees to the recommendation of establishing a document retention process in the event of management turnover.

Corrective action plan: TVC's will ensure that all VES's approved grant documents are retained not only in TVC's Finance Department but also in the TVC's VES program in the event of management turnover.

Implementation date: February 2025

Responsible persons: Chief Financial Officer, Michelle Nall and Director of Veteran Employment Services, Anna Baker.

# Texas Workforce Commission

A Member of Texas Workforce Solutions

Bryan Daniel, Chairman  
Commissioner Representing  
the Public

Alberto Treviño III  
Commissioner Representing  
Labor

Joe Esparza  
Commissioner Representing  
Employers

Edward Serna  
Executive Director

## **2024-026 Procurement, and Suspension and Debarment**

### **Views of responsible officials:**

TWC's Procurement and Contract Management (PCS) agrees with the recommendations.

### **Corrective action plan:**

The Purchasing and Historically Underutilized Business Services (PHS) unit within PCS will provide additional mandatory training to staff responsible for vendor compliance checks. PHS will also revise the current Vendor Compliance Checks Procedure to include the evidence required to document compliance, including the run date. Furthermore, PHS management will establish a process for reviewing and approving the Form 1400 Procurement Checklist, regardless of the monetary value, to guarantee that vendor compliance checks are executed accurately and timely and in advance of covered transactions.

**Implementation dates:** March 31, 2025

**Responsible persons:** Sonya Bebley, Director of Purchasing and Historically Underutilized Business Services, Procurement and Contract Services Department

## **2024-025 Period of Performance, Procurement, Suspension and Debarment, Reporting – Information Technology – Logical Security**

**Views of responsible officials:** TWC's IT leadership agrees with this observation.

**Corrective action plan:** IT has updated Standard Operating Procedure 742-Promoting Code to Production, to clarify IT policy on separation of duties for staff who develop code and those that promote code.

**Implementation dates:** February 10, 2025

**Responsible persons:** Thomas Beckley, Scheduled Releases Director and Richard Yashewski, Maintenance & Operations Director

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**2024-024      Reporting – FFATA Subawards**

**Views of responsible officials:**

In this situation, TWC disagrees with the applicability of the following statement "Transfers of federal awards to another component of the same auditee under 2 CFR Part 200, Subpart F, do not constitute a subrecipient or contractor relationship" from the Fiscal Year 2024 2 CFR Part 200, Appendix XI Compliance Supplement.

According to 2 CFR Part 170, TWC is required to report first-tier subawards. In the case of TWC and TEA, there is an Interagency Agreement Contract (IAC) which designates TEA as a subrecipient of TWC making TEA a first-tier grantee of TWC. Neither TWC nor TEA considers this funding a "transfer." The definition of a pass-through entity according to 2 CFR Part 200, means a recipient or subrecipient that provides a subaward to a subrecipient (including lower tier subrecipients) to carry out a federal program. In the case of TWC and TEA, there is an Interagency Agreement Contract (IAC) that establishes a relationship that would not be considered a transfer but a first tier subaward.

The IAC establishes TWC as a pass-through entity and TEA as a subrecipient per the definitions of these terms in 2 CFR 200.1. Under the requirements for pass-through entities at 2 CFR 200.332, TWC is responsible for monitoring TEA performance under this subaward which may include enforcement under 2 CFR 200.339 and the recovery of costs associated with subrecipient noncompliance. This contractual consideration and possibility of repayment supports that this relationship is one of pass-through and subrecipient, and not a transfer of a federal award to another component of an auditee.

As such, subawards made by TEA are in fact second tier subawards for TWC and TWC has no obligation to report them as established in Appendix A 2 CFR Part 170.

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) was passed in the vein of openness and transparency to the public as it relates to Federal spending. Reporting on first-tier subawards took effect October 1, 2010. (See [OMB Memorandum for Senior Accountable Officials, "Open Government Directive—Federal Spending Transparency and Subaward and Compensation Data Reporting," August 27, 2010.](#)) FFATA, § 2—Full Disclosure of Entities Receiving Federal Funding, directed the Office of Management and Budget to "ensure the existence and operation of a single searchable website, accessible by the public at no cost to access, that includes for each Federal award—(A) the name of the entity receiving the award" and other specified information. (See [Public Law 109-282](#), §2(b).) That website is [USASpending.gov](#). On that website, a search by "recipient" does not have an option to search for "State of Texas." Rather, the search options individually list the Texas Workforce Commission and other Texas state agencies as *separate* recipients. When TWC makes an interagency pass-through contract to another state agency, TWC has always treated that other state agency as first-tier subrecipient for FFATA reporting purposes. That decision was based on guidance and interpretation of information available when the FFATA subaward reporting requirements took effect in 2010. TWC has continued in that manner with no audit finding on that approach until now. If TWC adheres to the recommendation made by this finding, the public will no longer have access to the interagency contract amounts through [USASpending.gov](#). The [USASpending.gov](#) data presented to the public will instead indicate that the subrecipients of another state agency received subawards directly from TWC, which is inaccurate, will make the [USASpending.gov](#) data of the other state agency incomplete, and will cause the [USASpending.gov](#) data to be inconsistent with both state agencies' presentation of those subawards in their respective systems and financial statements. In effect, the [USASpending.gov](#) data will represent the subawards of the other state agency as TWC's subrecipients, while TWC's systems and financial statements will have no record of those subawards beyond FFATA reporting. Similarly, the other state agency's systems and financial statements will reflect those subawards as its own, but with no related reflection of that relationship in [USASpending.gov](#). If the public were to submit an open records request about the subawards, the State's response would be delayed by one state agency collecting data from the other, and inconsistent with the public's expectation as to which state agency issued and managed those subawards. Those effects seem inconsistent with FFATA's openness and transparency goals.

**Corrective action plan:** N/A

**Implementation dates:** N/A

**Responsible persons:** Tim Urbanovsky, Director of Accounting & Financial Reporting Services

**STATE OF TEXAS  
CORRECTIVE ACTION PLAN – OTHER AUDITORS  
YEAR ENDED AUGUST 31, 2024**

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**Section III – Corrective Action Plan – Other Auditors**

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**Reference No. 2024-101**  
**Equipment and Real Property Management**

**Views of Responsible Officials:**

The Texas A&M Engineering Experiment Station (TEES) acknowledges and agrees with the finding. TEES will work to develop and implement corrective action to further improve processes.

**Corrective Action Plan:**

TEES Property Management will continue working with departments to increase their awareness regarding the updating of location information in a timely manner. Departments will also be reminded regularly to notify property management of missing and/or stolen property when discovered and to submit the appropriate forms. Property Management will increase communication to departments regarding the replacement of asset tags that have been damaged and/or are missing. A listserv has been established by TEES to effectively and efficiently communicate this information to the departments.

**Implementation Date:** February 2025

**Responsible Person:** Jennifer Caddel, Inventory & Property Control Coordinator



Accounting and Financial Management

Finding 2024-102

THE UNIVERSITY OF TEXAS AT AUSTIN

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### **2024-102 Equipment and Real Property Management**

#### **Views of Responsible Officials:**

The University acknowledges and agrees with the audit findings. The University will work with the individual departments to improve their understanding of inventory policies and procedures and stress the importance of maintaining accurate records.

#### **Corrective Action Plan:**

The University has taken steps to identify and correct the deficiencies in Inventory's processes and external knowledge base. Inventory Services has reviewed their website and made the necessary updates to their inventory trainings and guides. In the near future, Inventory Services will create a web-based training module that will be required for departmental inventory contacts. Inventory will still offer individual training sessions to departmental inventory contacts.

**Implementation Date:** August 2025

**Responsible Person:** Christopher Ochoa, Inventory Manager



UT Health  
San Antonio

Finding 2024-103

**Views of Responsible Officials:**

UT Health-San Antonio acknowledges and agrees with the finding.

**Corrective Action Plan:**

UT Health-San Antonio's Property Control group will continue to stress the importance of updating equipment locations in a timely manner. The University's Property Control practices will be enhanced to emphasized compliance with our property policies. The Property Control Office will continue to perform more rigorous spot audit reviews subsequent to the annual inventory process for respective departments with federally funded assets.

**Implementation Date:** February 2025

**Responsible Person:** Yvette Martinez, Senior Director of Financial Affairs.





**Finding 2024-104**

301 University  
Boulevard  
Galveston, TX  
77555-0163  
O 409.266.9460

**General Controls**

Views of Responsible Officials:

*Management agrees with the auditor's recommendation. Through analysis of the exceptions identified in the audit, the University implemented corrective action to reinstate maintenance and support.*

Corrective Action Plan:

*The Red Hat Enterprise Linux (RHEL) Extended Life Cycle Support license for UTMB's 51 PeopleSoft RHEL7 servers was received on Friday 10/4/2024 for service dates through 06/30/2025. Furthermore, these servers will be updated to RHEL9 in the first half of 2025.*

*Implementation Date: October 4, 2024*

*Responsible Person: Darwin VanDyke, IT Services - Director of Administrative & Research Information Systems*



**Finding 2024-105**

301 University  
Boulevard  
Galveston, TX  
77555-0163  
O 409.266.9460

**Equipment and Real Property Management**

Views of Responsible Officials:

*Management agrees with the auditor's recommendation.*

Corrective Action Plan:

*UTMB will conduct a review of asset property records to ensure the serial numbers and locations are correct.*

*UTMB Finance will coordinate with UTMB Supply Chain to evaluate and strengthen controls related to assets in Surplus warehouse.*

*Implementation Date: November 1, 2025*

*Responsible Person: Mike Linton, Sr. Finance Manager*

**Finding 2024-106**

**Sponsored Programs Administration**

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:**

The University has developed a project plan to identify all assets that require inventory to meet Uniform Guidance requirements. Tasks, milestones, and deliverables will drive completion of the project, with the imperative to meet federal regulations and alignment with operational procedures taking priority. Contemporaneous reporting will be enhanced to include aged inventory dates and allow for setting of inventory tasks across a continuum. Meeting Uniform Guidance requirements will take precedence when completing inventory of all federally sponsored equipment, and if in conflict with internal operations and/or processes. UT Southwestern Medical Center's Asset Management procedure manual(s) will be revised to include the new process, controls, and reports established to consistently and repeatedly meet Uniform Guidance requirements. Further, UT Southwestern's Sponsored Program Administration and Internal Audit teams will coordinate to perform ad hoc internal reviews to assure the respective project plan has been completed and new process continues to meet the requirements of Uniform Guidance respective asset management inventory requirements. Implementation of this plan will commence February 1, 2025, with asset inventory being fully compliant with Uniform Guidance prior to July 31, 2025. Internal reviews will continue for a minimum period of two fiscal years, through FY27.

**Implementation Date:** February 1, 2025

**Responsible Person(s):** Megan G. Marks, PhD  
Associate Vice President, Sponsored Programs Administration

Sharonda Lawson  
Director, Sourcing and Contract Management

Timothy Martin  
Director, Purchasing