



State of Texas Federal Portion of the

# Statewide Single Audit Report for the Year Ended August 31, 2021

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

February 2022  
Report No. 22-320

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**STATE OF TEXAS  
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**INDEPENDENT AUDITORS' REPORTS**  
**FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT**  
**YEAR ENDED AUGUST 31, 2021**



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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 Dade Phelan, 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, 2021, and have issued our report thereon dated February 22, 2022, 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 Principals, 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 of expenditures of federal awards does not include expenditures of federal awards for six 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 22, 2022

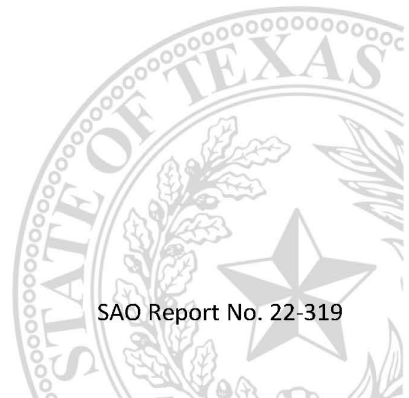
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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

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

We have audited the State of Texas' (the State) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended August 31, 2021. The State's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The State's financial statements include the operations of a blended component unit, Texas A&M Research Foundation (TAMRF), which expended approximately \$60.6 million in federal awards, which is not included in the State's schedule of expenditures of federal awards for the year ended August 31, 2021. Our audit, described below, did not include the operations of TAMRF because the entity has 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).

### **Management's Responsibility**

Management of the State agencies and Universities is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above. We did not audit the State's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Provider Relief Fund and Research and Development Cluster major federal programs (the other auditor's major federal programs), which represents approximately 2% of total federal assistance expended by the State for the year ended August 31, 2021. The other auditor's major federal programs are identified in the accompanying schedule of findings and questioned costs as major federal programs and were 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 programs are based solely on the reports of the other auditor. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the State's compliance.

**Basis for Qualified Opinions**

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

Agency	Major Program	Compliance Requirement	Finding Number
Texas Workforce Commission	ALN 17.225 – Unemployment Insurance ALN 97.050 – Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	Eligibility, Special Tests and Provisions – UI Program Integrity – Overpayments	2021 – 019
Texas Workforce Commission	ALN 17.225 – Unemployment Insurance ALN 97.050 – Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	Special Tests and Provisions – UI Program Integrity - Overpayments	2021 – 020

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

**Qualified Opinions**

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinions* paragraph, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Unemployment Insurance and Presidential Declared Disaster Assistance to Individuals and Households - Other Needs programs for the year ended August 31, 2021.

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

In our opinion, based on our audit and the report of the other auditor, the State 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, 2021.

**Other Matters**

The results of our auditing procedures and the report of the other auditor disclosed 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
Health and Human Services Commission	Aging Cluster	Allowable Costs/Cost Principles	2021 - 004
	Medicaid Cluster		
	ALN 93.958 – Block Grants for Community Mental Health Services	Subrecipient Monitoring	2021 - 006
	ALN 93.958 – Block Grants for Community Mental Health Services	Reporting	2021 - 007
	Medicaid Cluster	Special Tests and Provisions – Provider Eligibility	2021 - 008

The Honorable Greg Abbott, Governor  
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Agency/ University	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	Medicaid Cluster	Special Tests and Provisions – Provider Health and Safety Standards	2021 - 009
		Special Tests and Provisions – Medical Loss Ratio (MLR)	2021 - 010
		Special Tests and Provisions – Managed Care Financial Audit	2021 - 011
Texas Department of Housing and Community Affairs	ALN 21.023 – Emergency Rental Assistance Program	Eligibility	2021 - 012
Texas Higher Education Coordinating Board	ALN 84.425 – Education Stabilization Fund	Subrecipient Monitoring	2021 - 015
Texas Workforce Commission	ALN 17.225 – Unemployment Insurance	Allowable Costs/Cost Principles	2021 - 017
		Eligibility, Special Tests and Provisions – UI Program Integrity – Overpayments	2021 - 018
Texas Department of Transportation	Highway Planning and Construction Cluster	Allowable Costs/Cost Principles	2021 - 022
Texas A&M University	Research and Development Cluster	Equipment and Real Property Management	2021 - 101
		Subrecipient Monitoring	2021 - 102
The University of Texas at Austin	Research and Development Cluster	Equipment and Real Property Management	2021 - 103
The University of Texas Health Science Center at Houston	Research and Development Cluster	Equipment and Real Property Management	2021 - 104
The University of Texas Health Science Center at San Antonio	Research and Development Cluster	Equipment and Real Property Management	2021 - 105
The University of Texas M.D. Anderson Cancer Center	Research and Development Cluster	Equipment and Real Property Management	2021 - 107
The University of Texas Medical Branch at Galveston	Research and Development Cluster	Equipment and Real Property Management	2021 - 108

The Honorable Greg Abbott, Governor  
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Our opinion on each major federal program, based on our audit and the report of the other auditor, is not modified with respect to these matters.

The State’s response to the noncompliance findings identified in our audit and the report of the other auditor is described in the accompanying schedule of findings and questioned costs. The State’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Management of the State agencies and Universities is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of State’s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs and listed below to be material weaknesses.

Agency/ University	Major Program	Compliance Requirement	Finding Number
Texas Workforce Commission	ALN 17.225 – Unemployment Insurance ALN 97.050 – Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	Eligibility, Special Tests and Provisions – UI Program Integrity – Overpayments	2021 – 019
Texas Workforce Commission	ALN 17.225 – Unemployment Insurance ALN 97.050 – Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	Special Tests and Provisions – UI Program Integrity - Overpayments	2021 – 020



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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	Allowable Costs/Cos Principles	2021 - 001
		Reporting	2021 - 002
Health and Human Services Commission, Department of Family Protective Services, Department of State Health Services	Medicaid Cluster ALN 21.019 – Coronavirus Relief Fund ALN 93.958 – Block Grants for Community Mental Health Services Aging Cluster ALN 97.050 – Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	Allowable Costs/Cost Principles	2021 - 003
Health and Human Services Commission	Aging Cluster Medicaid Cluster ALN 93.958 – Block Grants for Community Mental Health Services	Allowable Costs/Cost Principles	2021 - 004
	Aging Cluster	Reporting	2021 - 005
	ALN 93.958 – Block Grants for Community Mental Health Services	Subrecipient Monitoring	2021 - 006
		Reporting	2021 - 007
	Medicaid Cluster	Special Tests and Provisions – Provider Eligibility	2021 - 008
	Medicaid Cluster	Special Tests and Provisions – Provider Health and Safety Standards	2021 - 009
		Special Tests and Provisions – Medical Loss Ratio (MLR)	2021 - 010
	Special Tests and Provisions – Managed Care Financial Audit	2021 - 011	
Texas Department of Housing and Community Affairs	ALN 21.023 – Emergency Rental Assistance Program	Eligibility	2021 - 012
		Eligibility, Reporting	2021 - 013
Texas Higher Education Coordinating Board	ALN 84.425 – Education Stabilization Fund	Reporting	2021 - 014

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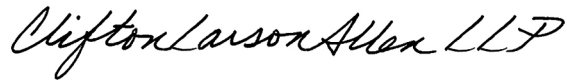
Agency/ University	Major Program	Compliance Requirement	Finding Number
Texas Higher Education Coordinating Board	ALN 84.425 – Education Stabilization Fund	Subrecipient Monitoring	2021 - 015
Texas Workforce Commission	ALN 17.225 – Unemployment Insurance	Allowable Costs/Cost Principles	2021 - 016
	ALN 97.050 – Presidential Declared Disaster Assistance to Individuals and Households – Other Needs		
	ALN 84.126 – Rehabilitation Services - Vocational Rehabilitation Grants to States	Allowable Costs/Cost Principles	2021 - 017
	Workforce Innovation and Opportunity Act Cluster		
ALN 17.225 – Unemployment Insurance	Eligibility, Special Tests and Provisions – UI Program Integrity – Overpayments	2021 - 018	
Texas Department of Transportation	ALN 84.126 – Rehabilitation Services - Vocational Rehabilitation Grants to States	Period of Performance	2021 - 021
	Highway Planning and Construction Cluster	Allowable Costs/Cost Principles	2021 - 022
	Highway Planning and Construction Cluster ALN 20.509 – Formula Grants for Rural Areas	Cash Management, Subrecipient Monitoring, Special Tests and Provisions – Quality Assurance	2021 - 023
Texas A&M University	Research and Development Cluster	Equipment and Real Property Management	2021 - 101
		Subrecipient Monitoring	2021 - 102
The University of Texas at Austin	Research and Development Cluster	Equipment and Real Property Management	2021 - 103
The University of Texas Health Science Center at Houston	Research and Development Cluster	Equipment and Real Property Management	2021 - 104
The University of Texas Health Science Center at San Antonio	Research and Development Cluster	Equipment and Real Property Management	2021 - 105
The University of Texas M.D. Anderson Cancer Center	Research and Development Cluster	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance, Special Tests and Provisions – Key Personnel	2021 - 106

The Honorable Greg Abbott, Governor  
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Agency/ University	Major Program	Compliance Requirement	Finding Number
The University of Texas M.D. Anderson Cancer Center	Research and Development Cluster	Equipment and Real Property Management	2021 - 107
The University of Texas Medical Branch at Galveston	Research and Development Cluster	Equipment and Real Property Management	2021 - 108

The State’s response to the internal control over compliance findings identified in our audit and the report of the other auditor is described in the accompanying schedule of findings and questioned costs. The State’s response was not subjected to the 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**

Austin, Texas  
 February 22, 2022

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2021**

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>Peace Corps</b>					
Peace Corps	08.XXX	1145PC20P0034 140D0421P0123	\$ -	\$ 8,816	\$ 8,816
			-	1,033	1,033
Total - ALN 08.XXX			-	9,849	9,849
Total - Peace Corps			-	9,849	9,849
<b>U.S. Department of Agriculture</b>					
U.S. Department of Agriculture	10.XXX	U5129	-	213,537	213,537
Agricultural Research Basic and Applied Research <i>Pass-Through from CRDF Global</i>	10.001	54-17773406	6,500	111,806	118,306
			-	209,154	209,154
Total - ALN 10.001			6,500	320,960	327,460
Plant and Animal Disease, Pest Control, and Animal Care	10.025		9,966	5,232,091	5,242,057
Wildlife Services	10.028		-	319,805	319,805
Voluntary Public Access and Habitat Incentive Program	10.093		-	145,306	145,306
Biofuel Infrastructure Partnership	10.117		-	1,093	1,093
Market News	10.153		-	14,200	14,200
Market Protection and Promotion	10.163		-	1,131,214	1,131,214
Specialty Crop Block Grant Program - Farm Bill <i>Pass-Through from Nacogdoches Economic Development Corporation</i>	10.170	AGRILIFE 19-001	589,007	720,120	1,309,127
<i>Pass-Through from Nacogdoches Economic Development Corporation</i>		M2000832	-	1,278	1,278
<i>Pass-Through from Sustainable Food Center, Inc.</i>		M2000929	-	5,170	5,170
<i>Pass-Through from Texas Association of Olive Oil</i>		AGRILIFEEXT 19-001	-	8,956	8,956
<i>Pass-Through from Texas Pecan Board</i>		M2100536	-	9,893	9,893
Total - ALN 10.170			589,007	762,424	1,351,431
Organic Certification Cost Share Programs	10.171		24,570	-	24,570
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178		2,286,735	-	2,286,735
Grants for Agricultural Research, Special Research Grants <i>Pass-Through from Kansas State University</i>	10.200	A20-0100-S005	-	54	54
<i>Pass-Through from Kansas State University</i>		A21-0191-S005	-	7,467	7,467
<i>Pass-Through from Mississippi State University</i>		M1903626	-	5,460	5,460
<i>Pass-Through from Oklahoma State University</i>		3-580650 TAMUEX	-	322	322
<i>Pass-Through from University of Florida</i>		PO 2000809024	-	9,725	9,725
<i>Pass-Through from University of Florida</i>		2000755002	-	1,007	1,007
<i>Pass-Through from University of Florida</i>		2000755011	-	1,317	1,317
<i>Pass-Through from University of Florida</i>		2000755052	-	1,691	1,691
<i>Pass-Through from University of Florida</i>		2000808471	-	6,000	6,000
Total - ALN 10.200			-	33,043	33,043
Higher Education - Graduate Fellowships Grant Program	10.210		-	56,197	56,197
Sustainable Agriculture Research and Education <i>Pass-Through from University of Georgia</i>	10.215	00001433	-	11,303	11,303
<i>Pass-Through from University of Georgia</i>		00001463	-	(502)	(502)
<i>Pass-Through from University of Georgia</i>		00001713	-	7,913	7,913
<i>Pass-Through from University of Georgia</i>		00001738	-	2,489	2,489
<i>Pass-Through from University of Georgia</i>		00001797	-	37,626	37,626
<i>Pass-Through from University of Georgia</i>		00001957	-	39	39
<i>Pass-Through from University of Georgia</i>		00001979	-	15,047	15,047
<i>Pass-Through from University of Georgia</i>		00001998	-	10,699	10,699
<i>Pass-Through from University of Georgia</i>		00002004	-	13,584	13,584
<i>Pass-Through from University of Georgia</i>		00002287	-	15,958	15,958
<i>Pass-Through from University of Georgia</i>		00002611	-	144	144
Total - ALN 10.215			-	114,300	114,300

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2021**

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>					
1890 Institution Capacity Building Grants	10.216		\$ 37,295	\$ 9,167	\$ 46,462
Higher Education - Institution Challenge Grants Program <i>Pass-Through from University of Arkansas</i>	10.217	UA2021-208	32,486	67,004	99,490
			-	2,217	2,217
Total - ALN 10.217			32,486	69,221	101,707
Biotechnology Risk Assessment Research	10.219		187	43,376	43,563
Hispanic Serving Institutions Education Grants	10.223		2,370	187,593	189,963
Extension Collaborative on Immunization Teaching & Engagement <i>Pass-Through from eXtension Foundation</i>	10.229	EXC1-2021-2063	-	392	392
Agricultural and Food Policy Research Centers	10.291		-	223,234	223,234
Integrated Programs	10.303		-	53,891	53,891
Homeland Security Agricultural <i>Pass-Through from Purdue University</i> <i>Pass-Through from University of Florida</i>	10.304	F0008724402004 UFDSP00011543	- -	22,555 75,228	22,555 75,228
Total - ALN 10.304			-	97,783	97,783
Specialty Crop Research Initiative <i>Pass-Through from Clemson University</i> <i>Pass-Through from Tennessee State University</i> <i>Pass-Through from University of Florida</i> <i>Pass-Through from Virginia Polytechnic Institute and State University</i>	10.309	1938-207-2011761 PO142881 UFDSP00011161 423537-19911	87,910 - - -	433,471 71,285 2,710 11,274	521,381 71,285 2,710 11,274
Total - ALN 10.309			87,910	621,864	709,774
Agriculture and Food Research Initiative (AFRI) <i>Pass-Through from North Carolina State University</i>	10.310	2015-0097-03	88,239	534,808	623,047
			-	5,628	5,628
Total - ALN 10.310			88,239	540,436	628,675
Beginning Farmer and Rancher Development Program	10.311		59,325	101,399	160,724
Farm Business Management and Benchmarking Competitive Grants Program	10.319		-	18,191	18,191
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		-	118,254	118,254
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program <i>Pass-Through from North Carolina State University</i> <i>Pass-Through from University of Florida</i>	10.328	2018-3200-15 UFDSP00012346	- -	6,368 931	6,368 931
Total - ALN 10.328			-	7,299	7,299
Crop Protection and Pest Management Competitive Grants Program <i>Pass-Through from University of Florida</i>	10.329	UFDSP00012337	47,835	267,136	314,971
			-	4,509	4,509
Total - ALN 10.329			47,835	271,645	319,480
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program <i>Pass-Through from Compatible Lands Foundation, Inc.</i>	10.334	M2000567	3,250	87,725	90,975
Veterinary Services Grant Program	10.336		-	62,653	62,653
Rural Business Development Grant	10.351		-	82,427	82,427
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	14,567	14,567
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		23,874	7,638,628	7,662,502
Cooperative Extension Service	10.500		14,452	1,438,732	1,453,184

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2021**

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 Auburn University</i>		20-HDFS-205212- TAES	\$ 77,095	\$ 349,919	\$ 427,014
<i>Pass-Through from Auburn University</i>		21-SFWS-361260- TAMES	-	40,489	40,489
<i>Pass-Through from Kansas State University</i>		A00-0983-S084	-	18,052	18,052
<i>Pass-Through from Kansas State University</i>		A21-0316-S004	-	3,543	3,543
<i>Pass-Through from Purdue University</i>		F9001573902011	-	66,542	66,542
<i>Pass-Through from University of Arkansas</i>		M2002755	-	8,237	8,237
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		2017-46401-27166	-	4,588	4,588
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31011-08	-	4,939	4,939
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31011-19	-	3,407	3,407
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31018-04	-	39,422	39,422
Total - ALN 10.500			91,547	1,977,870	2,069,417
Smith-Lever Funding (Various Programs)	10.511		-	13,977,970	13,977,970
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	3,662,500	3,662,500
Expanded Food and Nutrition Education Program	10.514		-	3,809,069	3,809,069
Renewable Resources Extension Act and National Focus Fund Projects	10.515		-	94,793	94,793
Rural Health and Safety Education Competitive Grants Program	10.516		-	56,865	56,865
Scholarships for Students at 1890 Institutions	10.524		-	441,215	441,215
Farm and Ranch Stress Assistance Network Competitive Grants Program <i>Pass-Through from AgriSafe Network, Inc.</i>	10.525	753077443	-	47,976	47,976
SNAP Fraud Framework Implementation Grant	10.535		-	209,912	209,912
CACFP Training Grants	10.536		25,349	-	25,349
Farmers Market Supplemental Nutrition Assistance Program Support Grants	10.545		-	75,000	75,000
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		134,835,378	271,170,047	406,005,425
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children			17,406,405	23,119,683	40,526,088
Total - ALN 10.557			152,241,783	294,289,730	446,531,513
Child and Adult Care Food Program	10.558		419,837,651	5,899,889	425,737,540
COVID-19 - Child and Adult Care Food Program			28,627,092	-	28,627,092
Total - ALN 10.558			448,464,743	5,899,889	454,364,632
State Administrative Expenses for Child Nutrition	10.560		13,066,766	24,899,398	37,966,164
WIC Farmers' Market Nutrition Program (FMNP)	10.572		214,595	52,138	266,733
Farm to School Grant Program <i>Pass-Through from Wyoming Department of Education</i>	10.575	NE SPECIFIED	-	4,206	4,206
Senior Farmers Market Nutrition Program	10.576		76,928	11,083	88,011
WIC Grants To States (WGS)	10.578		-	44,576	44,576
Fresh Fruit and Vegetable Program	10.582		7,398,478	-	7,398,478
Market Access Program	10.601		-	25,890	25,890
Pandemic EBT Administrative Costs	10.649		-	13,400,218	13,400,218
Cooperative Forestry Assistance	10.664		264,248	5,217,028	5,481,276
Wood Utilization Assistance	10.674		-	14,416	14,416
Forest Legacy Program	10.676		-	1,047,697	1,047,697
Forest Health Protection	10.680		-	379,568	379,568

**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 Agriculture (continued)</b>					
Good Neighbor Authority	10.691		\$ -	\$ 251	\$ 251
State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	335,251	335,251
Rural Cooperative Development Grants	10.771		-	18,810	18,810
National Sheep Industry Improvement Center <i>Pass-Through from National Sheep Industry Improvement</i>	10.774	M1901490	-	11,034	11,034
Rural Energy for America Program	10.868		-	11,692	11,692
Socially-Disadvantaged Groups Grant	10.871		-	9,830	9,830
Soil and Water Conservation <i>Pass-Through from National Fish and Wildlife Foundation</i>	10.902	1903 17 055978	7,480	74,406	81,886
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 17 056160	-	108,090	108,090
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 20 067357	-	26,984	26,984
			-	13,563	13,563
Total - ALN 10.902			7,480	223,043	230,523
Environmental Quality Incentives Program	10.912		-	780,217	780,217
Watershed Rehabilitation Program	10.916		-	10,117,276	10,117,276
Feral Swine Eradication and Control Pilot Program	10.934		-	375,464	375,464
Technical Agricultural Assistance	10.960		-	79,723	79,723
Total - U.S. Department of Agriculture			625,151,466	400,195,513	1,025,346,979
<b>U.S. Department of Commerce</b>					
U.S. Department of Commerce	11.XXX	UTA18-001504	-	1,569	1,569
		UTA18-001504 1	-	47,880	47,880
<i>Pass-Through from San Antonio Bay Partnership, Inc.</i>		SABP-MANERR	-	185	185
<i>Pass-Through from Synoptic Data PBC</i>		2020-1	-	265,450	265,450
		S2020-125	-		
Total - ALN 11.XXX			-	315,084	315,084
Cluster Grants	11.020		-	251,532	251,532
Bipartisan Budget Act of 2018	11.022		94,088	902,003	996,091
Economic Development Technical Assistance	11.303		-	(404,290)	(404,290)
COVID-19 - Economic Development Technical Assistance			-	63,695	63,695
Total - ALN 11.303			-	(340,595)	(340,595)
Trade Adjustment Assistance for Firms	11.313		54,194	422,230	476,424
Interjurisdictional Fisheries Act of 1986	11.407		-	16,748	16,748
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TT-650-005-2020-01	-	42,193	42,193
Total - ALN 11.407			-	58,941	58,941
Sea Grant Support	11.417		-	10,000	10,000
Coastal Zone Management Administration Awards	11.419		744,051	946,880	1,690,931
<i>Pass-Through from Houston Botanic Garden</i>		19-056-000-M090 NA18 S4190153	-	16,348	16,348
Total - ALN 11.419			744,051	963,228	1,707,279
Climate and Atmospheric Research	11.431		10,076	65,483	75,559
Cooperative Fishery Statistics	11.434		-	70,150	70,150
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		BSP-799-017-2020-01	-	13,487	13,487



**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 Commerce (continued)</b>					
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		MRIP-749-001-2021-01	\$ -	\$ 10,602	\$ 10,602
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		SCFV-749-045-2019-01	-	34,440	34,440
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		SFR-749-043-2020-01	-	1,208	1,208
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TT-749-005-2021-01	-	5,902	5,902
Total - ALN 11.434			-	135,789	135,789
Southeast Area Monitoring and Assessment Program	11.435		-	60,468	60,468
COVID-19 - Unallied Management Projects	11.454		-	-	-
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		CARES-930-999-2020-01	-	129,749	129,749
Unallied Science Program	11.472		-	-	-
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		ACQ-210-039-2020-01	-	73,954	73,954
State and Local Implementation Grant Program	11.549		-	1,167	1,167
Manufacturing Extension Partnership	11.611		-	797,357	797,357
COVID-19 - Manufacturing Extension Partnership			-	296,462	296,462
Total - ALN 11.611			-	1,093,819	1,093,819
Minority Business Resource Development	11.802		-	1,115,424	1,115,424
MBDA Business Center	11.805		-	493,975	493,975
COVID-19 - MBDA Business Center			-	76,613	76,613
Total - ALN 11.805			-	570,588	570,588
Total - U.S. Department of Commerce			902,409	5,828,864	6,731,273
<b>U.S. Department of Defense</b>					
U.S. Department of Defense	12.XXX	DACW63-92-C-0094	17,741	302,955	320,696
		IPA: 2107	-	28,148	28,148
		M2002181	-	152,890	152,890
		M2002863	-	169,297	169,297
		M2003224-26-470001-	-	-	-
		00001/M2100451	-	60,000	60,000
		TMD20-ENV-15	-	1,616,059	1,616,059
		UTA21-000196	-	51,458	51,458
		7651	-	9,463	9,463
<i>Pass-Through from Georgia Tech Research Institute</i>		D9104-S4 - WHITE	-	181,067	181,067
<i>Pass-Through from University of Maryland</i>		92479-Z8301201	-	1,121,456	1,121,456
Total - ALN 12.XXX			17,741	3,692,793	3,710,534
Procurement Technical Assistance For Business Firms	12.002		-	1,357,139	1,357,139
Flood Control Projects	12.106		-	27,001	27,001
Payments to States in Lieu of Real Estate Taxes	12.112		-	1,200,872	1,200,872
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	325,244	325,244
Basic and Applied Scientific Research	12.300		69,273	1,745,689	1,814,962
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	28,446	28,446
Military Construction, National Guard	12.400		-	1,052,178	1,052,178

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2021**

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>					
National Guard Military Operations and Maintenance (O&M) Projects	12.401		\$ -	\$ 59,404,992	\$ 59,404,992
National Guard ChalleNge Program	12.404		-	4,904,666	4,904,666
Military Medical Research and Development	12.420		-	193,041	193,041
The Language Flagship Grants to Institutions of Higher Education	12.550				
<i>Pass-Through from Institute of International Education</i>		0054-UTA-19-ARA-280-PO1	-	(14)	(14)
<i>Pass-Through from Institute of International Education</i>		0054-UTA-19-POR-280-PO13	-	145,777	145,777
<i>Pass-Through from Institute of International Education</i>		0054-UTA-19-SSA-280-PO10	-	33,131	33,131
<i>Pass-Through from Institute of International Education</i>		0054-UTA-19-SSA-280-PO12	-	247,071	247,071
<i>Pass-Through from Institute of International Education</i>		0054-UTA-19-SSA-280-PO14	-	17,000	17,000
<i>Pass-Through from Institute of International Education</i>		0054-UTA-19-SSP-280-PO11 2	-	1,802	1,802
Total - ALN 12.550			-	444,767	444,767
Centers for Academic Excellence	12.598		-	15,305	15,305
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610		-	271,197	271,197
Economic Adjustment Assistance for State Governments	12.617		758,877	593,097	1,351,974
Troops to Teachers Grant Program	12.620		300,870	-	300,870
Basic, Applied, and Advanced Research in Science and Engineering	12.630		-	176,652	176,652
<i>Pass-Through from Virginia Tech University</i>		UNITE 2016-2021	-	41,561	41,561
Total - ALN 12.630			-	218,213	218,213
Air Force Defense Research Sciences Program	12.800		-	88,784	88,784
Language Grant Program	12.900		-	268,227	268,227
Information Security Grants	12.902		-	389,468	389,468
GenCyber Grants Program	12.903		-	45,490	45,490
CyberSecurity Core Curriculum	12.905		-	29,008	29,008
<i>Pass-Through from Alamo Community College District</i>		NCAE-C-001-2020	-	18,813	18,813
<i>Pass-Through from Dakota State University</i>		266-840270	-	66,822	66,822
<i>Pass-Through from University of West Florida</i>		210150	-	152,289	152,289
Total - ALN 12.905			-	266,932	266,932
Research and Technology Development	12.910		-	278,493	278,493
Total - U.S. Department of Defense			1,146,761	76,812,034	77,958,795
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		586,185,256	541,191,960	1,127,377,216
Emergency Solutions Grant Program	14.231		8,196,646	446,205	8,642,851
COVID-19 - Emergency Solutions Grant Program			31,732,284	512,801	32,245,085
Total - ALN 14.231			39,928,930	959,006	40,887,936
Home Investment Partnerships Program	14.239		17,435,896	2,613,479	20,049,375
COVID-19 - Home Investment Partnerships Program			10,432,731		10,432,731
Total - ALN 14.239			27,868,627	2,613,479	30,482,106

**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 Housing and Urban Development (continued)</b>					
Housing Opportunities for Persons with AIDS	14.241		\$ 4,724,323	\$ 161,565	\$ 4,885,888
ARRA - Tax Credit Assistance Program (Recovery Act Funded)	14.258		862,410	342,657	1,205,067
Housing Trust Fund	14.275		6,923,004	151,129	7,074,133
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	14.326		4,332,433	124,939	4,457,372
Fair Housing Assistance Program State and Local	14.401		-	1,893,988	1,893,988
Education and Outreach Initiatives	14.416		-	111,950	111,950
Total - U.S. Department of Housing and Urban Development			670,824,983	547,550,673	1,218,375,656
<b>U.S. Department of the Interior</b>					
Joint Fire Science Program	15.232		-	2,362	2,362
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		-	2,579,334	2,579,334
Abandoned Mine Land Reclamation (AMLR)	15.252		-	1,350,164	1,350,164
Marine Minerals Activities	15.424		-	630,764	630,764
Cultural Resources Management	15.511		-	341	341
Reclamation States Emergency Drought Relief	15.514		-	120,927	120,927
Recreation Resources Management	15.524		-	15,225	15,225
Cooperative Watershed Management	15.554		19,680	15,707	35,387
Fish and Wildlife Management Assistance	15.608		-	49,169	49,169
Coastal Wetlands Planning, Protection and Restoration	15.614		990,895	-	990,895
Cooperative Endangered Species Conservation Fund	15.615		7,317	12,977	20,294
Clean Vessel Act	15.616		78,021	-	78,021
Sportfishing and Boating Safety Act	15.622		-	176	176
North American Wetlands Conservation Fund	15.623		200,000	-	200,000
Multistate Conservation Grant	15.628				
<i>Pass-Through from Recreational Boating and Fishing Foundation</i>		F20AP00170	-	33,497	33,497
<i>Pass-Through from Wildlife Management Institute, Inc.</i>		MSCG2020-02	-	49,951	49,951
Total - ALN 15.628			-	83,448	83,448
Coastal	15.630		-	67,638	67,638
<i>Pass-Through from Ducks Unlimited, Inc.</i>		US-TX-197-14	-	14,432	14,432
Total - ALN 15.630			-	82,070	82,070
Partners for Fish and Wildlife	15.631		138,011	130,912	268,923
State Wildlife Grants	15.634		-	515,410	515,410
National Outreach and Communication	15.653				
<i>Pass-Through from Recreational Boating and Fishing Foundation</i>		F18AC00145	-	24,571	24,571
National Wildlife Refuge System Enhancements	15.654		-	509,178	509,178
Lower Snake River Compensation Plan	15.661				
<i>Pass-Through from Huston Tillotson University</i>		509896SA	-	14,757	14,757
Adaptive Science	15.670		-	4,000	4,000
<i>Pass-Through from Gulf of Mexico Alliance</i>		C-122011	-	52,998	52,998
Total - ALN 15.670			-	56,998	56,998

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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 (continued)</b>					
White-nose Syndrome National Response Implementation	15.684		\$ -	\$ 13,919	\$ 13,919
National Land Remote Sensing Education Outreach and Research	15.815		-	37,456	37,456
Historic Preservation Fund Grants-In-Aid	15.904		165,727	770,216	935,943
Outdoor Recreation Acquisition, Development and Planning	15.916		3,211,101	2,013,571	5,224,672
Natural Resource Stewardship	15.944		-	882,775	882,775
<i>Pass-Through from New Mexico Tech</i>		UTA20-000774; P0020262	-	5,000	5,000
Total - ALN 15.944			-	887,775	887,775
Cooperative Research and Training Programs - Resources of the National Park System	15.945		-	64,146	64,146
Emergency Supplemental Historic Preservation Fund	15.957		87,751	839,421	927,172
Route 66 Corridor Preservation	15.958		-	5,172	5,172
National Ground-Water Monitoring Network	15.980		-	11,067	11,067
Total - U.S. Department of the Interior			4,898,503	10,837,233	15,735,736
<b>U.S. Department of Justice</b>					
Sexual Assault Services Formula Program	16.017		962,072	-	962,072
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034		32,868,903	63,339	32,932,242
Law Enforcement Assistance FBI Advanced Police Training	16.300		-	504,969	504,969
Law Enforcement Assistance FBI Field Police Training	16.302		-	-	-
<i>Pass-Through from Iowa State University</i>		022971A-BASE YEAR	-	47,117	47,117
Antiterrorism Emergency Reserve	16.321		94,572	-	94,572
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	109,491	109,491
Juvenile Justice and Delinquency Prevention	16.540		234,657	3,527	238,184
Missing Children's Assistance	16.543		55,611	521,613	577,224
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		-	270,552	270,552
Crime Victim Assistance	16.575		217,594,654	9,078,412	226,673,066
<i>Pass-Through from Fort Bend Women's Center</i>		2018V2GX0040	-	80,336	80,336
<i>Pass-Through from St. Luke's Hospital</i>		271050	-	7,228	7,228
COVID-19 - Crime Victim Assistance			-	-	-
<i>Pass-Through from Texas Council on Family Violence</i>		2017VAGX0006	39,421	579	40,000
Total - ALN 16.575			217,634,075	9,166,555	226,800,630
Crime Victim Compensation	16.576		-	30,055,393	30,055,393
Crime Victim Assistance/Discretionary Grants	16.582		-	49,500	49,500
Violence Against Women Formula Grants	16.588		11,101,074	995,982	12,097,056
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589		-	-	-
<i>Pass-Through from University of Wyoming</i>		2020-WR-AX-0071- 2	-	18,401	18,401
Residential Substance Abuse Treatment for State Prisoners	16.593		2,169,428	-	2,169,428
Corrections Technical Assistance/Clearinghouse	16.603		-	(26,545)	(26,545)

**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		\$ 1,119,910	\$ 161,286	\$ 1,281,196
Public Safety Partnership and Community Policing Grants <i>Pass-Through from Harris County - Texas</i>	16.710		-	1,617,883	1,617,883
		2020CKWX0029	-	65,491	65,491
<i>Pass-Through from Travis County Sheriffs Office</i>		UTA21-000308; 800823	-	11,194	11,194
Total - ALN 16.710			-	1,694,568	1,694,568
Edward Byrne Memorial Justice Assistance Grant Program	16.738		10,876,510	4,357,654	15,234,164
DNA Backlog Reduction Program	16.741		-	3,702,169	3,702,169
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		775,891	925,218	1,701,109
Support for Adam Walsh Act Implementation Grant Program	16.750		-	1,868	1,868
Second Chance Act Reentry Initiative	16.812		-	417,416	417,416
Byrne Criminal Justice Innovation Program <i>Pass-Through from City of Austin</i>	16.817	UTA18-000875	-	48,072	48,072
Emergency Law Enforcement Assistance Grant	16.824		15,605	-	15,605
Justice Reinvestment Initiative	16.827		-	82,187	82,187
National Sexual Assault Kit Initiative	16.833		-	519,883	519,883
Comprehensive Opioid, Stimulant, and Substance Abuse Program <i>Pass-Through from City of Houston</i>	16.838		30,000	92,310	122,310
		2018-AR-BX-K080	-	29,249	29,249
Total - ALN 16.838			30,000	121,559	151,559
STOP School Violence <i>Pass-Through from Education Service Center Region 20</i>	16.839		430,539	72,035	502,574
		202002089	-	49,833	49,833
Total - ALN 16.839			430,539	121,868	552,407
Equitable Sharing Program	16.922		-	206,401	206,401
Total - U.S. Department of Justice			278,368,847	54,140,043	332,508,890
<b>U.S. Department of Labor</b>					
Labor Force Statistics	17.002		-	3,279,996	3,279,996
Compensation and Working Conditions	17.005		-	279,628	279,628
Unemployment Insurance	17.225		10,017,192	5,172,719,280	5,182,736,472
COVID-19 - Unemployment Insurance			-	20,373,322,469	20,373,322,469
Total - ALN 17.225			10,017,192	25,546,041,749	25,556,058,941
Senior Community Service Employment Program	17.235		3,957,472	41,817	3,999,289
Trade Adjustment Assistance	17.245		3,247,368	3,119,560	6,366,928
WIOA Pilots, Demonstrations, and Research Projects	17.261		17,690	1,098,658	1,116,348
Reentry Employment Opportunities	17.270		386,626	9,806	396,432
Work Opportunity Tax Credit Program (WOTC)	17.271		-	970,298	970,298
Temporary Labor Certification for Foreign Workers	17.273		7,142	717,870	725,012
WIOA National Dislocated Worker Grants / WIA National Emergency Grants COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		3,140,532	49,370	3,189,902
			14,407,569	89,063	14,496,632
Total - ALN 17.277			17,548,101	138,433	17,686,534
Apprenticeship USA Grants	17.285		1,004,345	583,896	1,588,241

**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 Labor (continued)</b>					
Hurricanes and Wildfires of 2017 Supplemental- National Dislocated Worker Grants	17.286		\$ (2,383)	\$ -	\$ (2,383)
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	292,000	292,000
Consultation Agreements	17.504		-	2,540,069	2,540,069
Mine Health and Safety Grants	17.600		-	134,734	134,734
Total - U.S. Department of Labor			36,183,553	25,559,248,514	25,595,432,067
<b>U.S. Department of State</b>					
U.S. Department of State <i>Pass-Through from World Learning</i>	19.XXX	CBPSA 19-UHCL	-	7,315	7,315
Academic Exchange Programs - Undergraduate Programs	19.009		-	4,035	4,035
<i>Pass-Through from International Research &amp; Exchanges Board</i>		FY19-YALI-BE- UTA-07	-	117,367	117,367
<i>Pass-Through from International Research &amp; Exchanges Board</i>		FY20-YALI-PM- TTU-03	-	67,445	67,445
<i>Pass-Through from International Research &amp; Exchanges Board</i>		FY21- TUNISIAUGRAD- 001	-	80,229	80,229
<i>Pass-Through from World Learning</i>		CBPSA19-TXWU	-	25,296	25,296
Total - ALN 19.009			-	294,372	294,372
Environmental and Scientific Partnerships and Programs	19.017		-	91,301	91,301
Educational and Cultural Exchange Programs Appropriation Overseas Grants	19.022		-	28,699	28,699
Public Diplomacy Programs <i>Pass-Through from Partners of the Americas</i>	19.040	100K-257ARG-09	-	70,233 (81)	70,233 (81)
Total - ALN 19.040			-	70,152	70,152
Professional and Cultural Exchange Programs - Citizen Exchanges <i>Pass-Through from International Research &amp; Exchanges Board</i>	19.415	UTA19-001580	-	17,500	17,500
Criminal Justice Systems	19.703		-	47,688	47,688
Counter Narcotics	19.704		-	46,971	46,971
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	19.750		-	47,129	47,129
AEECA/ESF PD Programs	19.900		-	41,000	41,000
Export Control and Related Border Security	19.901		19,934	134,075	154,009
Regional Peace and Security	19.979		-	12,630	12,630
Total - U.S. Department of State			19,934	838,832	858,766
<b>U.S. Department of Transportation</b>					
U.S. Department of Transportation <i>Pass-Through from Center for Transportation and the Environment</i>	20.XXX	UTA15-001174	-	53	53
Airport Improvement Program and COVID-19 Airports Programs	20.106		827,863	52,161,187	52,989,050
COVID-19 - Airport Improvement Program and COVID-19 Airports Programs			2,694,024	2,579,987	5,274,011
Total - ALN 20.106			3,521,887	54,741,174	58,263,061
Highway Research and Development Program	20.200		-	98,312	98,312
Highway Training and Education	20.215		-	195,813	195,813
Railroad Safety	20.301		-	(4,143)	(4,143)

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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 Transportation (continued)</b>					
Railroad Development	20.314		\$ -	\$ 6,284,840	\$ 6,284,840
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		844,023	1,548,635	2,392,658
Formula Grants for Rural Areas and Tribal Transit Program	20.509		51,806,224	770,473	52,576,697
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program			43,259,674	-	43,259,674
Total - ALN 20.509			95,065,898	770,473	95,836,371
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		-	489,382	489,382
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	273,002	273,002
E-911 Grant Program	20.615		744,904	119,908	864,812
Pipeline Safety Program State Base Grant	20.700		-	7,362,753	7,362,753
University Transportation Centers Program <i>Pass-Through from Portland State University</i>	20.701	NITC2016-UT-20	-	33,730	33,730
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		-	2,095,826	2,095,826
U.S. Merchant Marine Academy	20.807		-	2,442,380	2,442,380
National Infrastructure Investments	20.933		1	-	1
Total - U.S. Department of Transportation			100,176,713	76,452,138	176,628,851
<b>U.S. Department of the Treasury</b>					
U.S. Department of the Treasury	21.XXX	21VITA0237	-	15,868	15,868
Low Income Taxpayer Clinics	21.008		-	174,418	174,418
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	147,576	147,576
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		461,164	701,041	1,162,205
Equitable Sharing	21.016		-	243,239	243,239
COVID-19 - Coronavirus Relief Fund <i>Pass-Through from City of Brownsville</i>	21.019	UNK WN	547,739,670	4,317,384,644	4,865,124,314
<i>Pass-Through from City of El Paso</i>		AGT003748	-	97,540	97,540
<i>Pass-Through from City of El Paso</i>		20-1052-1069 0	-	2,000,000	2,000,000
<i>Pass-Through from City of San Antonio</i>		4500430907	-	2,284,205	2,284,205
<i>Pass-Through from County of Hidalgo</i>		INTERLOCAL		1,629,284	1,629,284
<i>Pass-Through from Harris County - Texas</i>		COOPERATION		-	-
<i>Pass-Through from Harris County Department of Education</i>		39312101	17,865,769	-	17,865,769
<i>Pass-Through from Harris County Domestic Violence Coordinating Council</i>		000181099	-	965	965
<i>Pass-Through from Paso Del Norte Community Foundation</i>		SLT0119	-	125,536	125,536
<i>Pass-Through from The University of Texas Foundation, Inc.</i>		AID-20210049	-	89,975	89,975
		POTTER-		-	-
		UTFDN/TREASUR	-	33,000	33,000
Total - ALN 21.019			565,605,439	4,323,956,051	4,889,561,490
COVID-19 - Emergency Rental Assistance Program	21.023		-	809,106,874	809,106,874
COVID-19 - Homeowner Assistance Fund	21.026		-	17,819	17,819
Total - U.S. Department of the Treasury			566,066,603	5,134,362,886	5,700,429,489
<b>Federal Communications Commission</b>					
COVID-19 - Federal Communications Commission	32.XXX	0525	-	63,895	63,895



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<b>Federal Communications Commission (continued)</b>					
COVID-19 Telehealth Program	32.006		\$ -	\$ 23,950	\$ 23,950
Total - Federal Communications Commission			-	87,845	87,845
<b>General Services Administration</b>					
Donation of Federal Surplus Personal Property	39.003		14,595,493	262,966	14,858,459
Total - General Services Administration			14,595,493	262,966	14,858,459
<b>National Aeronautics and Space Administration</b>					
National Aeronautics and Space Administration	43.XXX	NASA MINDS			
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		01/08/21	-	1,243	1,243
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000089616	-	10,271	10,271
<i>Pass-Through from KBR Wyle Services, LLC</i>		P000089624	-	13,159	13,159
<i>Pass-Through from KBR Wyle Services, LLC</i>		NNJ15HK11B	-	5,945,968	5,945,968
Total - ALN 43.XXX			-	5,970,641	5,970,641
Science	43.001				
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1584609	-	266,684	266,684
<i>Pass-Through from Space Telescope Science Institute</i>		HST-HF2-51418	-	9,073	9,073
<i>Pass-Through from Space Telescope Science Institute</i>		001-A	-	82,075	82,075
<i>Pass-Through from Space Telescope Science Institute</i>		HST-HF2-51432	-	90,117	90,117
Total - ALN 43.001			-	447,949	447,949
Exploration	43.003				
Office of Stem Engagement (OSTEM)	43.008				
Safety, Security and Mission Services	43.009				
Space Technology	43.012				
Total - National Aeronautics and Space Administration			-	7,216,173	7,216,173
<b>National Endowment For The Humanities</b>					
Promotion of the Arts Grants to Organizations and Individuals	45.024				
COVID-19 - Promotion of the Arts Grants to Organizations and Individuals			-	130,771	130,771
COVID-19 - Promotion of the Arts Grants to Organizations and Individuals			-	40,770	40,770
Total - ALN 45.024			-	171,541	171,541
Promotion of the Arts Partnership Agreements	45.025				
COVID-19 - Promotion of the Arts Partnership Agreements			-	1,099,830	1,099,830
COVID-19 - Promotion of the Arts Partnership Agreements			1,176,657	2,406	1,179,063
Total - ALN 45.025			1,176,657	1,102,236	2,278,893
Promotion of the Humanities Federal/State Partnership	45.129				
<i>Pass-Through from Humanities Texas</i>		HTX #2021-6160	-	750	750
<i>Pass-Through from Humanities Texas</i>		2017-5285	-	1,000	1,000
<i>Pass-Through from Humanities Texas</i>		2019-5610	-	10	10
<i>Pass-Through from Humanities Texas</i>		2020-5758	-	1,758	1,758
<i>Pass-Through from Humanities Texas</i>		2020-5773	-	2,605	2,605
<i>Pass-Through from Humanities Texas</i>		2020-5783	-	150	150
<i>Pass-Through from Humanities Texas</i>		2020-5783	-	4,461	4,461
<i>Pass-Through from Humanities Texas</i>		2020-5878	-	(154)	(154)
<i>Pass-Through from Humanities Texas</i>		2020-6035	-	10,000	10,000
<i>Pass-Through from Humanities Texas</i>		2021-6141	-	2,650	2,650
<i>Pass-Through from Humanities Texas</i>		2021-6168	-	1,200	1,200
<i>Pass-Through from Humanities Texas</i>		281160	-	726	726
<i>Pass-Through from The University of Texas Foundation, Inc.</i>		2021-6176	-	113	113
COVID-19 - Promotion of the Humanities Federal/State Partnership					
<i>Pass-Through from Humanities Texas</i>		SO-268702-20	-	2,500	2,500
<i>Pass-Through from Humanities Texas</i>		2020-6046	-	7,348	7,348
Total - ALN 45.129			-	35,117	35,117
Promotion of the Humanities Challenge Grants	45.130				
			-	6,738	6,738

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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 Endowment For The Humanities (continued)</b>					
Promotion of the Humanities Division of Preservation and Access	45.149		\$ -	\$ 143,229	\$ 143,229
Promotion of the Humanities Fellowships and Stipends	45.160		-	179,168	179,168
Promotion of the Humanities Research <i>Pass-Through from University of Nebraska at Omaha</i>	45.161	006895	-	8,255	8,255
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	132,076	132,076
Promotion of the Humanities Professional Development	45.163		-	121,689	121,689
Promotion of the Humanities Public Programs	45.164		-	54,335	54,335
Promotion of the Humanities Office of Digital Humanities	45.169		22,500	113,677	136,177
Museums for America	45.301		-	44,500	44,500
Grants to States	45.310		1,704,975	11,185,016	12,889,991
COVID-19 - Grants to States			1,228,472	741,020	1,969,492
Total - ALN 45.310			2,933,447	11,926,036	14,859,483
National Leadership Grants	45.312		-	14,838	14,838
Laura Bush 21st Century Librarian Program <i>Pass-Through from University of Tennessee</i>	45.313	A21-0261-S002	-	8,975	8,975
			-	10,113	10,113
Total - ALN 45.313			-	19,088	19,088
Total - National Endowment For The Humanities			4,132,604	14,072,523	18,205,127
<b>National Science Foundation</b>					
National Science Foundation	47.XXX	DEB-1849551 (IPA ASSIGNMENT)	-	2,125	2,125
		UTA18-000934	-	46,406	46,406
		1849421	-	325,430	325,430
		2052898	-	203,425	203,425
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000089601	-	51,052	51,052
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000089604	-	14,071	14,071
<i>Pass-Through from Lockheed Martin Corporation</i>		NSFDACS1219442	-	6,470,610	6,470,610
Total - ALN 47.XXX			-	7,113,119	7,113,119
Engineering	47.041		210,411	586,716	797,127
Mathematical and Physical Sciences	47.049		-	465,151	465,151
Geosciences	47.050		-	34,263	34,263
Computer and Information Science and Engineering	47.070		-	27,099	27,099
<i>Pass-Through from Computing Research Association</i>		CIF2020-UT-46	-	65,863	65,863
<i>Pass-Through from Indiana University</i>		BL-4812517-UTA; PO0010795	-	246,623	246,623
<i>Pass-Through from University of California - San Diego</i>		77844080; PO# S9001481	-	405,619	405,619
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		078343-15669 (2015-05845-05)	-	13,838	13,838
Total - ALN 47.070			-	759,042	759,042
Biological Sciences	47.074		-	213,573	213,573
Social, Behavioral, and Economic Sciences	47.075		-	33,301	33,301
Education and Human Resources	47.076		98,348	7,410,012	7,508,360
<i>Pass-Through from William Marsh Rice University</i>		R3J012	-	22,291	22,291

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<b>National Science Foundation (continued)</b>					
COVID-19 - Education and Human Resources			\$ -	\$ 38,050	\$ 38,050
Total - ALN 47.076			98,348	7,470,353	7,568,701
Office of International Science and Engineering <i>Pass-Through from CRDF Global</i>	47.079	5717773406	-	20,928	20,928
Integrative Activities	47.083		-	58,100	58,100
Total - National Science Foundation			308,759	16,754,546	17,063,305
<b>Small Business Administration</b>					
Small Business Development Centers	59.037		776,244	7,237,869	8,014,113
COVID-19 - Small Business Development Centers			307,461	2,072,044	2,379,505
Total - ALN 59.037			1,083,705	9,309,913	10,393,618
Veterans Outreach Program	59.044		-	632,944	632,944
Federal and State Technology Partnership Program	59.058		-	45,135	45,135
State Trade Expansion	59.061		726,685	(6,652)	720,033
Shuttered Venue Operators Grant Program	59.075		-	1,312,501	1,312,501
COVID-19 - Shuttered Venue Operators Grant Program			-	5,960,246	5,960,246
Total - ALN 59.075			-	7,272,747	7,272,747
Total - Small Business Administration			1,810,390	17,254,087	19,064,477
<b>U.S. Department of Veterans Affairs</b>					
U.S. Department of Veterans Affairs	64.XXX	HALE-IPAA PRE- AWARD	-	26,644	26,644
		IPA FRAMPTON; PO# 674-D95033	-	(747)	(747)
		PF70000	-	22,997	22,997
		36C24518C0181	-	2,849	2,849
		480547	-	1,004,550	1,004,550
<i>Pass-Through from Enterprise Resource Performance, Inc</i>		VA119A-15-D-0005	-	13,229	13,229
Total - ALN 64.XXX			-	1,069,522	1,069,522
Grants to States for Construction of State Home Facilities	64.005		-	830,433	830,433
Veterans State Nursing Home Care	64.015		-	76,175,358	76,175,358
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034		-	26,316	26,316
Veterans Transportation Program	64.035		-	26,805	26,805
Burial Expenses Allowance for Veterans	64.101		-	1,581,146	1,581,146
Veterans Information and Assistance	64.115		-	30,449	30,449
All-Volunteer Force Educational Assistance	64.124		-	1,526,716	1,526,716
Veterans Cemetery Grants Program	64.203		-	2,010,353	2,010,353
Total - U.S. Department of Veterans Affairs			-	83,277,098	83,277,098
<b>Environmental Protection Agency</b>					
Air Pollution Control Program Support	66.001		-	303,376	303,376
State Indoor Radon Grants	66.032		-	65,745	65,745

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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>					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		\$ -	\$ 1,459,679	\$ 1,459,679
Diesel Emission Reduction Act (DERA) National Grants	66.039		-	925,236	925,236
Congressionally Mandated Projects	66.202		-	10,383	10,383
Multipurpose Grants to States and Tribes	66.204		-	410,005	410,005
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		172,680	2,043,521	2,216,201
State Underground Water Source Protection	66.433		-	759,393	759,393
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		-	28,569	28,569
<i>Pass-Through from Rural Community Assistance Partnership</i>		M1901016	-	23,930	23,930
Total - ALN 66.436			-	52,499	52,499
Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	66.444		-	111,413	111,413
Water Quality Management Planning	66.454		531,143	181,709	712,852
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2111	-	28,778	28,778
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2113	-	36,404	36,404
Total - ALN 66.454			531,143	246,891	778,034
National Estuary Program	66.456		251,709	171,261	422,970
Nonpoint Source Implementation Grants	66.460		1,438,341	2,683,181	4,121,522
<i>Pass-Through from North Texas Municipal Water District</i>		M2001063		12,615	12,615
Total - ALN 66.460			1,438,341	2,695,796	4,134,137
Beach Monitoring and Notification Program Implementation Grants	66.472		-	387,566	387,566
Gulf of Mexico Program	66.475		-	16,233	16,233
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>		M2001328 NCTCG 10 29 2020	-	16,233	16,233
<i>Pass-Through from North Central Texas College</i>			-	7,603	7,603
Total - ALN 66.475			-	23,836	23,836
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		-	6,597	6,597
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		451533-19911	-	6,597	6,597
Performance Partnership Grants	66.605		682,097	28,226,604	28,908,701
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		-	80,220	80,220
Consolidated Pesticide Enforcement Cooperative Agreements	66.700		-	837,520	837,520
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701		-	111,482	111,482
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		-	293,770	293,770
Pollution Prevention Grants Program	66.708		-	330,089	330,089
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716		-	12,174	12,174
<i>Pass-Through from eXtension Foundation</i>		M2000796	-	12,174	12,174
<i>Pass-Through from eXtension Foundation</i>		SA-2021-22	-	19,305	19,305
Total - ALN 66.716			-	31,479	31,479

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<b>Environmental Protection Agency (continued)</b>					
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		\$ -	\$ 464,275	\$ 464,275
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		-	1,197,799	1,197,799
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	2,703,143	2,703,143
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		-	289,053	289,053
State and Tribal Response Program Grants	66.817		-	530,822	530,822
Total - Environmental Protection Agency			3,075,970	44,769,453	47,845,423
<b>Nuclear Regulatory Commission</b>					
Nuclear Regulatory Commission	77.XXX	31310018C0017	-	2,646	2,646
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		-	188,884	188,884
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	161,387	161,387
Total - Nuclear Regulatory Commission			-	352,917	352,917
<b>U.S. Department of Energy</b>					
U.S. Department of Energy	81.XXX	622011	-	553,617	553,617
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B642006	-	217,898	217,898
<i>Pass-Through from National Renewable Energy Laboratory</i>		AHQ-9-92002-07	-	1,726	1,726
<i>Pass-Through from National Renewable Energy Laboratory</i>		2020-10317	-	7,700	7,700
Total - ALN 81.XXX			-	780,941	780,941
State Energy Program	81.041		70,000	2,019,977	2,089,977
Weatherization Assistance for Low-Income Persons	81.042		6,412,170	373,375	6,785,545
Office of Science Financial Assistance Program	81.049				
<i>Pass-Through from University of Tennessee</i>		A16-0384-S006	-	2,249	2,249
Conservation Research and Development	81.086				
<i>Pass-Through from North Carolina State University</i>		2014-0654-79	-	11,479	11,479
Fossil Energy Research and Development	81.089		-	104,455	104,455
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106		-	299,248	299,248
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	237,254	237,254
Nuclear Energy Research, Development and Demonstration	81.121		-	59,690	59,690
Electricity Research, Development and Analysis	81.122		-	26,229	26,229
Minority Economic Impact	81.137		-	122,108	122,108
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		676,118	860,286	1,536,404
Total - U.S. Department of Energy			7,158,288	4,897,291	12,055,579
<b>U.S. Department of Education</b>					
U.S. Department of Education	84.XXX				
<i>Pass-Through from American Council on Education</i>		202-939-9300	-	206,660	206,660
<i>Pass-Through from Austin Independent School District</i>		UTA18-001596	-	(87)	(87)
<i>Pass-Through from Jobs for the Future</i>		19-037	-	637,674	637,674
Total - ALN 84.XXX			-	844,247	844,247

**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 Education (continued)</b>					
Adult Education - Basic Grants to States <i>Pass-Through from Brownsville Independent School District</i>	84.002A	MOU	\$ 60,319,659	\$ 2,774,543	\$ 63,094,202
			-	44,950	44,950
Total - ALN 84.002A			60,319,659	2,819,493	63,139,152
Title I Grants to Local Educational Agencies <i>Pass-Through from Round Rock Independent School District</i>	84.010A	UTA21-000314	1,471,583,277	11,204,152	1,482,787,429
			-	619	619
Total - ALN 84.010A			1,471,583,277	11,204,771	1,482,788,048
Migrant Education State Grant Program	84.011A		42,435,025	1,198,601	43,633,626
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013A		1,094	2,089,755	2,090,849
National Resource Centers Program	84.015A		-	888,550	888,550
Foreign Language and Area Studies Fellowships	84.015B		-	1,379,258	1,379,258
Undergraduate International Studies and Foreign Language Programs	84.016		-	7,905	7,905
Title III Part A Programs - Strengthening Institutions Program <i>Pass-Through from Austin Community College</i>	84.031A	UTA15-001240	-	781,110	781,110
			-	10,942	10,942
Total - ALN 84.031A			-	792,052	792,052
Title III Part B Programs - Strengthening Institutions Program	84.031B		-	17,816,367	17,816,367
Hispanic-Serving Institutions - Science Technology Engineering or Mathematics and Articulation Programs <i>Pass-Through from Laredo Community College</i>	84.031C	P031C160115	-	1,641,281	1,641,281
			-	39,234	39,234
Total - ALN 84.031C			-	1,680,515	1,680,515
Title III Part B, Strengthening Historically Black Colleges and Universities Program - FUTURE Act	84.031E		-	543,186	543,186
Strengthening Historically Black Graduate Institutions Program	84.031K		-	274,126	274,126
Promoting Postbaccalaureate Opportunities for Hispanic Americans Program	84.031M		-	245,402	245,402
Developing Hispanic-Serving Institutions Program <i>Pass-Through from Northeast Texas Community College</i>	84.031S	440100	217,190	5,252,621	5,469,811
			-	272,992	272,992
Total - ALN 84.031S			217,190	5,525,613	5,742,803
Federal Family Education Loans - Lenders	84.032-L		-	3,019,072	3,019,072
Vocational Education - Basic Grants to States	84.048A		92,970,593	9,240,299	102,210,892
Fund for the Improvement of Postsecondary Education - First in the World - Validation <i>Pass-Through from Georgia State University</i>	84.116X	SP00012139-10 5	-	39,931	39,931
			-	-	213,537
Minority Science and Engineering Improvement	84.120A		-	601,763	601,763
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126A		6,520,328	243,913,041	250,433,369
Rehabilitation Counseling	84.129B		-	389,118	389,118
Rehabilitation of Individuals Who are Blind or Have Vision Impairments	84.129P		-	8,364	8,364
Migrant Education High School Equivalency Program	84.141A		-	1,338,698	1,338,698
Migrant Education College Assistance Migrant Program	84.149A		-	2,167,244	2,167,244
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	2,996,715	2,996,715
Special Education-Grants for Infants and Families	84.181A		51,769,433	3,008,700	54,778,133

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<b>U.S. Department of Education (continued)</b>					
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		\$ -	\$ 1,471,020	\$ 1,471,020
Education for Homeless Children and Youth	84.196A		9,030,544	4,192	9,034,736
Graduate Assistance in Areas of National Need	84.200A		-	233,154	233,154
Language Resource Centers	84.229A		-	149,876	149,876
Eisenhower Professional Development State Grants	84.281A		(1,189)	-	(1,189)
Charter Schools Program State Educational Agencies (SEA) Grant	84.282A		24,071,358	442,322	24,513,680
Twenty-First Century Community Learning Centers	84.287C		116,799,730	3,626,467	120,426,197
State Grants for Innovative Programs	84.298A		(2,748)	-	(2,748)
Continuous Improvement in Education Research <i>Pass-Through from American Institutes for Research</i>	84.305H	439600001	-	89,879	89,879
Research Training Programs in Special Education	84.324B		-	17,193	17,193
Preparation of Special Education, Early Intervention, and Related Services Leadership Personnel	84.325D		-	301,741	301,741
Leadership Consortia in Sensory Disabilities and Disabilities Associated with Intensive Service Needs <i>Pass-Through from East Carolina University</i>	84.325H	H325H190001 -20 UNIV61347 ; PO#	-	119,622	119,622
<i>Pass-Through from Vanderbilt University</i>		P20048320	-	125,132	125,132
			-	84,185	84,185
Total - ALN 84.325H			-	328,939	328,939
Interdisciplinary Preparation in Special Education, Early Intervention, and Related Services for Personnel Serving Children with Disabilities who have High-Intensity Needs	84.325K		-	1,786,472	1,786,472
			-	-	213,537
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		-	552,609	552,609
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		858,751	13,631,868	14,490,619
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) State Grants	84.334S		2,412,681	1,273,501	3,686,182
Child Care Access Means Parents in School	84.335A		-	640,718	640,718
Class Size Reduction	84.340A		(7,221)	-	(7,221)
Credit Enhancement for Charter School Facilities	84.354A		-	12,603,207	12,603,207
Rural and Low-Income Schools Grant	84.358B		11,453,105	348,266	11,801,371
English Language Acquisition State Grants	84.365A		118,994,473	2,334,391	121,328,864
National Professional Development Program	84.365Z		-	193,244	193,244
Mathematics and Science Partnerships	84.366B		-	(1,555)	(1,555)
Supporting Effective Instruction State Grants, Title II, Part A <i>Pass-Through from Grand Prairie Independent School District</i>	84.367A	20-0839	163,551,720	1,825,277	165,376,997
<i>Pass-Through from Greenville Independent School District</i>		20-1086	-	37,622	37,622
<i>Pass-Through from Lubbock Independent School District</i>		19-0755	-	20,000	20,000
<i>Pass-Through from Lubbock Independent School District</i>		20-0321	-	4	4
<i>Pass-Through from Lubbock-Cooper Independent School District</i>		20-0319	-	20,381	20,381
<i>Pass-Through from Socorro Independent School District</i>		20-0320	-	13,537	13,537
ARRA - Supporting Effective Instruction State Grants, Title II, Part A			-	27,866	27,866
			-	16,498	16,498
Total - ALN 84.367A			163,551,720	1,961,185	165,512,905
Grants for State Assessments and Related Activities	84.369A		(3,800,000)	19,053,430	15,253,430



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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>					
Comprehensive Literacy Development	84.371C		\$ -	\$ 7,843	\$ 7,843
Statewide Longitudinal Data Systems	84.372A		-	1,482,391	1,482,391
School Improvement Fund	84.377A		31,864,298	-	31,864,298
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407A		-	207,978	207,978
Education Innovation and Research - Mid-phase Grants	84.411B		-	3,420	3,420
<i>Pass-Through from Jobs for the Future</i>		U411B180040-18A	727,366	-	727,366
<i>Pass-Through from National Writing Project</i>		2018I3C3WP	-	(541)	(541)
<i>Pass-Through from National Writing Project</i>		2019I3C3WP	-	(2,838)	(2,838)
<i>Pass-Through from National Writing Project</i>		2020I3C3WP	-	25,450	25,450
Total - ALN 84.411B			727,366	25,491	752,857
Education Innovation and Research - Early-phase grants	84.411C		-	38,291	38,291
<i>Pass-Through from Austin Independent School District</i>		UTA18-000575	-	38,291	38,291
American History and Civics-National Activities Grants	84.422B		387,617	450,441	838,058
Supporting Effective Educator Development Program	84.423A		123,641	1,943,147	2,066,788
Student Support and Academic Enrichment Program	84.424A		107,126,626	912,763	108,039,389
<i>Pass-Through from Ysleta Independent School District</i>		19-1137/20200024	-	8,044	8,044
Total - ALN 84.424A			107,126,626	920,807	108,047,433
COVID-19 - Discretionary Grants Rethink K-12 Education Models Grants	84.425B		-	4,912,958	4,912,958
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C		34,945,691	109,965,837	144,911,528
<i>Pass-Through from Collin College</i>		BMS#23935	-	44,773	44,773
<i>Pass-Through from Collin College</i>		BMS23935	-	31,233	31,233
<i>Pass-Through from Collin College</i>		2020-GE84425C	-	6,174	6,174
Total - ALN 84.425C			34,945,691	110,048,017	144,993,708
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		1,608,371,682	59,907,963	1,668,279,645
<i>Pass-Through from Canutillo Independent School District</i>		2104427	-	16,931	16,931
Total - ALN 84.425D			1,608,371,682	59,924,894	1,668,296,576
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E		-	499,650,261	499,650,261
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F		-	643,075,483	643,075,483
COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)	84.425J		-	54,130,915	54,130,915
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		-	35,142,260	35,142,260
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M		-	3,685,373	3,685,373
COVID-19 - HEERF Fund for the Improvement of Postsecondary Education (FIPSE)	84.425N		-	214,160	214,160
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools Program	84.425R		-	25,000,000	25,000,000
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		508,837,679	847,981	509,685,660
Total - ALN 84.425			2,152,155,052	1,436,632,302	3,588,787,354

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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>					
COVID-19 - Randolph-Sheppard - Financial Relief and Restoration Payments	84.426A		\$ -	\$ 1,257,790	\$ 1,257,790
Immediate Aid to Restart School Operations	84.938A		27,544,589	134,246	27,678,835
Assistance for Homeless Children and Youth	84.938B		50,079	5,165	55,244
Temporary Emergency Impact Aid for Displaced Students Program	84.938C		(160,327)	-	(160,327)
Emergency Assistance to Institutions of Higher Education	84.938T		-	323,800	323,800
Total - U.S. Department of Education			4,488,996,744	1,818,504,597	6,307,501,341
<b>Consumer Product Safety Commission</b>					
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		41,135	1,119,338	1,160,473
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052		-	18,578	18,578
Total - Consumer Product Safety Commission			41,135	1,137,916	1,179,051
<b>National Archives and Records Administration</b>					
National Historical Publications and Records Grants <i>Pass-Through from Texas Christian University</i>	89.003	25300-19-00	-	2,238,712	2,238,712
			-	1,239	1,239
Total - ALN 89.003			-	2,239,951	2,239,951
Total - National Archives and Records Administration			-	2,239,951	2,239,951
<b>Denali Commission</b>					
2018 HAVA Election Security Grants	90.404		9,620,291	5,060,255	14,680,546
Total - Denali Commission			9,620,291	5,060,255	14,680,546
<b>U.S. Department of Health and Human Services</b>					
U.S. Department of Health and Human Services	93.XXX	HSH2502010000 11C/00 75R60219C00004	-	3,696,700	3,696,700
			-	911,536	911,536
COVID-19 - U.S. Department of Health and Human Services <i>Pass-Through from Morehouse School of Medicine</i>		AID-20200625	-	92,809	92,809
Total - ALN 93.XXX			-	4,701,045	4,701,045
Medical Reserve Corps Small Grant Program	93.008	MRC COVID 20- 2444	-	4,986	4,986
<i>Pass-Through from Naccho</i>		MRC 21-2444	-	6,078	6,078
<i>Pass-Through from Naccho</i>			-	-	-
Total - ALN 93.008			-	11,064	11,064
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		255,490	-	255,490
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals <i>Pass-Through from City of Houston Health and Human Services</i>	93.042	4600015194	1,393,431	75,903	1,469,334
			-	477,627	477,627
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals <i>Pass-Through from City of Houston Health and Human Services</i>		4600015194	287,202	16,745	303,947
			-	75,179	75,179
Total - ALN 93.042			1,680,633	645,454	2,326,087
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,448,667	-	1,448,667

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<b>U.S. Department of Health and Human Services (continued)</b>					
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		\$ 2,298,149	\$ 17,185	\$ 2,315,334
			550,513	-	550,513
Total - ALN 93.048			2,848,662	17,185	2,865,847
National Family Caregiver Support, Title III, Part E COVID-19 - National Family Caregiver Support, Title III, Part E	93.052		12,588,798	246,253	12,835,051
			1,828,859	-	1,828,859
Total - ALN 93.052			14,417,657	246,253	14,663,910
Training in General, Pediatric, and Public Health Dentistry	93.059		-	2,196,478	2,196,478
Sexual Risk Avoidance Education	93.060		54,000	671,544	725,544
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065		-	395,359	395,359
Public Health Emergency Preparedness	93.069		21,289,024	15,342,515	36,631,539
Environmental Public Health and Emergency Response	93.070		404,621	224,127	628,748
Medicare Enrollment Assistance Program	93.071		946,010	133,197	1,079,207
Lifespan Respite Care Program	93.072		-	33,454	33,454
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		59,813	448,263	508,076
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	63,450	63,450
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		275,381	55,970	331,351
<i>Pass-Through from American Thrombosis and Hemostasis Network</i>		NU27DD000020-01- 00	-	(82,161)	(82,161)
<i>Pass-Through from American Thrombosis and Hemostasis Network</i>		5NU27DD001155- 05-00	-	179,875	179,875
Total - ALN 93.080			275,381	153,684	429,065
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		-	85,219	85,219
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		-	823,257	823,257
Guardianship Assistance COVID-19 - Guardianship Assistance	93.090		28,381	12,298,449	12,326,830
			-	1,231,863	1,231,863
Total - ALN 93.090			28,381	13,530,312	13,558,693
Affordable Care Act (ACA) Personal Responsibility Education Program <i>Pass-Through from Change Happens</i> <i>Pass-Through from ETR Associates</i>	93.092	110118 90AP26830500	-	11,121	11,121
			-	10,966	10,966
Total - ALN 93.092			-	22,087	22,087
Food and Drug Administration Research	93.103		-	2,023,168	2,023,168
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		(1,563,273)	138,756	(1,424,517)
Area Health Education Centers COVID-19 - Area Health Education Centers	93.107		1,230,790	1,535,693	2,766,483
			96,454	913,046	1,009,500
Total - ALN 93.107			1,327,244	2,448,739	3,775,983
Health Education Assistance Loans (HEAL)	93.108		-	902,417	902,417
Maternal and Child Health Federal Consolidated Programs <i>Pass-Through from Organization of Teratology Informations</i>	93.110	UG4MC27861	237,506	540,608	778,114
			-	36,347	36,347
Total - ALN 93.110			237,506	576,955	814,461

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<b>U.S. Department of Health and Human Services (continued)</b>					
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		\$ 4,611,459	\$ 2,053,436	\$ 6,664,895
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		(15,453)	1,321	(14,132)
Oral Diseases and Disorders Research	93.121		-	49,612	49,612
Emergency Medical Services for Children	93.127		-	246,788	246,788
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	222,022	222,022
Injury Prevention and Control Research and State and Community Based Programs	93.136		2,172,755	998,924	3,171,679
<i>Pass-Through from City of Houston</i>		NH28CE002395 NH28CE00239501 00	-	(6,280)	(6,280)
<i>Pass-Through from City of Houston</i>			-	63,546	63,546
COVID-19 - Injury Prevention and Control Research and State and Community Based Programs			71,291	149,273	220,564
Total - ALN 93.136			2,244,046	1,205,463	3,449,509
Community Programs to Improve Minority Health Grant Program	93.137				
<i>Pass-Through from City of San Antonio</i>		ROSENFELD- METRO/DHHS	-	23,555	23,555
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		-	382,000	382,000
COVID-19 - NIEHS Hazardous Waste Worker Health and Safety Training			-	11,070	11,070
Total - ALN 93.142			-	393,070	393,070
HIV-Related Training and Technical Assistance	93.145		296,144	832,249	1,128,393
<i>Pass-Through from University of New Mexico Health Science Center</i>		3RGL7/6U1OHA33 225-01-01	-	240,198	240,198
Total - ALN 93.145			296,144	1,072,447	1,368,591
Projects for Assistance in Transition from Homelessness (PATH)	93.150		(365,706)	(1,617)	(367,323)
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153				
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		20UTH00RWD	-	(93)	(93)
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		21UTH00RWD	-	125,442	125,442
COVID-19 - Coordinated Services and Access to Research for Women, Infants, Children, and Youth			-	68,484	68,484
Total - ALN 93.153			-	193,833	193,833
Rural Health Research Centers	93.155		161,166	770,388	931,554
Centers of Excellence	93.157		-	1,586,461	1,586,461
Health Program for Toxic Substances and Disease Registry	93.161				
<i>Pass-Through from American Academy of Pediatrics</i>		771122-TTUHSC	-	317,227	317,227
COVID-19 - Health Program for Toxic Substances and Disease Registry					
<i>Pass-Through from American Academy of Pediatrics</i>		1012132-TTTUSC	-	37,343	37,343
Total - ALN 93.161			-	354,570	354,570
Grants to States for Loan Repayment	93.165		240,364	-	240,364
Research Related to Deafness and Communication Disorders	93.173		-	110,099	110,099
Nursing Workforce Diversity	93.178		-	471,138	471,138
Graduate Psychology Education	93.191		-	762,709	762,709
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	528,470	528,470

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<b>U.S. Department of Health and Human Services (continued)</b>					
Telehealth Programs	93.211		\$ 65,361	\$ 525,392	\$ 590,753
COVID-19 - Telehealth Programs			24,300	429,203	453,503
Total - ALN 93.211			89,661	954,595	1,044,256
Family Planning Services	93.217				
<i>Pass-Through from Every Body Texas</i>		FPHPA006401-03	-	28,551	28,551
<i>Pass-Through from The Women's Health and Family Planning Association of Texas</i>		FPHPA006401-02	-	66,218	66,218
<i>Pass-Through from The Women's Health and Family Planning Association of Texas</i>		FPHPA6401	-	131,147	131,147
Total - ALN 93.217			-	225,916	225,916
COVID-19 - Research on Healthcare Costs, Quality and Outcomes	93.226				
<i>Pass-Through from University of New Mexico</i>		3RJK7	165,573	977,553	1,143,126
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		4,832,886	643,115	5,476,001
State Capacity Building	93.240		-	430,116	430,116
State Rural Hospital Flexibility Program	93.241		-	1,010,453	1,010,453
Mental Health Research Grants	93.242		-	75,766	75,766
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		3,689,396	3,002,558	6,691,954
<i>Pass-Through from Baylor University</i>		741159753	-	90,700	90,700
<i>Pass-Through from Morehouse School of Medicine</i>		1003-1; ATTN: KATHERINE NAPIER	-	3,900	3,900
<i>Pass-Through from University of Missouri - Kansas City</i>		00102368/0007022 4	-	89,561	89,561
Total - ALN 93.243			3,689,396	3,186,719	6,876,115
Advanced Nursing Education Workforce Grant Program	93.247		-	1,066,516	1,066,516
Early Hearing Detection and Intervention	93.251		154,986	119,523	274,509
Poison Center Support and Enhancement Grant	93.253		-	909,340	909,340
COVID-19 - Poison Center Support and Enhancement Grant			-	110,319	110,319
Total - ALN 93.253			-	1,019,659	1,019,659
Occupational Safety and Health Program	93.262		-	101,797	101,797
Immunization Cooperative Agreements	93.268		9,141,404	534,464,596	543,606,000
COVID-19 - Immunization Cooperative Agreements			-	30,102,543	30,102,543
Total - ALN 93.268			9,141,404	564,567,139	573,708,543
Viral Hepatitis Prevention and Control	93.270		-	230,193	230,193
Alcohol Research Programs	93.273		-	549,920	549,920
Drug Abuse and Addiction Research Programs	93.279		-	84,443	84,443
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	683,645	683,645
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286				
<i>Pass-Through from William Marsh Rice University</i>		2T15 LM007093-29	-	35,105	35,105
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-27	-	10,969	10,969
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-28	-	12,110	12,110
Total - ALN 93.286			-	58,184	58,184

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<b>U.S. Department of Health and Human Services (continued)</b>					
State Partnership Grant Program to Improve Minority Health	93.296		\$ (11,262)	\$ (36,418)	\$ (47,680)
Teenage Pregnancy Prevention Program	93.297		480,300	946,572	1,426,872
Small Rural Hospital Improvement Grant Program	93.301		1,289,277	267,462	1,556,739
COVID-19 - Small Rural Hospital Improvement Grant Program			84,317	-	84,317
Total - ALN 93.301			1,373,594	267,462	1,641,056
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305		-	4,462	4,462
Trans-NIH Research Support	93.310		-	158,272	158,272
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	27	27
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		-	849,487	849,487
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	12,061,351	12,061,351
			14,737,742	230,514,628	245,252,370
Total - ALN 93.323			14,737,742	242,575,979	257,313,721
State Health Insurance Assistance Program	93.324		1,873,295	91,390	1,964,685
Research Infrastructure Programs <i>Pass-Through from University of Miami</i>	93.351	425455	-	27,316	27,316
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		-	3,694,516	3,694,516
			24,049,216	3,694,350	27,743,566
Total - ALN 93.354			24,049,216	7,388,866	31,438,082
Nurse Education, Practice Quality and Retention Grants	93.359		61,446	1,558,421	1,619,867
Nursing Research	93.361		-	121,859	121,859
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		-	601,935	601,935
ACL Independent Living State Grants	93.369		1,464,241	-	1,464,241
National and State Tobacco Control Program	93.387		99,659	1,650,956	1,750,615
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises <i>Pass-Through from City of San Antonio</i>	93.391	NE	-	489,331	489,331
Cancer Cause and Prevention Research	93.393		1,440	175,919	177,359
			-	213,537	213,537
Cancer Biology Research	93.396		-	196,568	196,568
			-	213,537	213,537
Cancer Research Manpower	93.398		-	527,192	527,192
			-	213,537	213,537
ARRA - Nurse Faculty Loan Program	93.408		-	269,862	269,862
			-	213,537	213,537
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health <i>Pass-Through from National Association of Chronic Disease Directors</i>	93.421	NU380T000286-03	-	2,290	2,290
			-	3,023	3,023
Total - ALN 93.421			-	5,313	5,313
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		2,716,218	2,470,085	5,186,303

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<b>U.S. Department of Health and Human Services (continued)</b>					
Every Student Succeeds Act/Preschool Development Grants	93.434		\$ -	\$ 8,112,857	\$ 8,112,857
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		1,016,250	308,957	1,325,207
State Physical Activity and Nutrition (SPAN	93.439		448,640	308,025	756,665
Indian Self-Determination	93.441		-	-	213,537
<i>Pass-Through from Northwest Portland Area Indian Health Board</i>		248-96-0011 / C19-02	-	95,599	95,599
Food Safety and Security Monitoring Project	93.448		-	159,184	159,184
COVID-19 - HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.461		-	5,200,516	5,200,516
ACL Assistive Technology	93.464		-	989,106	989,106
Alzheimer's Disease Program Initiative (ADPI)	93.470				
<i>Pass-Through from WellMed Charitable Foundation</i>		WELLMED/90ADPI 0014-01-00	-	146,936	146,936
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478		-	310,283	310,283
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		-	187,100,994	187,100,994
MaryLee Allen Promoting Safe and Stable Families Program	93.556		8,582,252	29,985,559	38,567,811
COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program			-	2,950,000	2,950,000
Total - ALN 93.556			8,582,252	32,935,559	41,517,811
Temporary Assistance for Needy Families	93.558		145,362,467	361,234,820	506,597,287
Child Support Enforcement	93.563		-	212,842,424	212,842,424
Child Support Enforcement Research	93.564		-	50,862	50,862
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		-	119,375	119,375
Low-Income Home Energy Assistance	93.568		124,978,171	1,715,952	126,694,123
COVID-19 - Low-Income Home Energy Assistance			55,171,532	160,721	55,332,253
Total - ALN 93.568			180,149,703	1,876,673	182,026,376
Community Services Block Grant	93.569		31,217,014	1,230,433	32,447,447
COVID-19 - Community Services Block Grant			34,025,362	108,825	34,134,187
Total - ALN 93.569			65,242,376	1,339,258	66,581,634
State Court Improvement Program	93.586		1,235,058	197,042	1,432,100
Community-Based Child Abuse Prevention Grants	93.590		1,541,341	3,121,565	4,662,906
COVID-19 - Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591		-	-	-
<i>Pass-Through from Texas Council on Family Violence</i>		2001TXSDC3	-	30,003	30,003
Grants to States for Access and Visitation Programs	93.597		213,468	448,975	662,443
Chafee Education and Training Vouchers Program (ETV)	93.599		-	2,383,477	2,383,477
Adoption and Legal Guardianship Incentive Payments	93.603		-	2,706,000	2,706,000
Developmental Disabilities Basic Support and Advocacy Grants	93.630		3,296,429	3,192,871	6,489,300
<i>Pass-Through from Baylor College of Medicine</i>		20211	-	64,996	64,996
Total - ALN 93.630			3,296,429	3,257,867	6,554,296

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<b>U.S. Department of Health and Human Services (continued)</b>					
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		\$ -	\$ 523,547	\$ 523,547
Children's Justice Grants to States <i>Pass-Through from Texas Center for the Judiciary</i>	93.643	CJA-21-01	518,324	2,015,415	2,533,739
			-	214,465	214,465
Total - ALN 93.643			518,324	2,229,880	2,748,204
Stephanie Tubbs Jones Child Welfare Services Program COVID-19 - Stephanie Tubbs Jones Child Welfare Services Program	93.645		2,913,680	24,937,693	27,851,373
			-	3,811,464	3,811,464
Total - ALN 93.645			2,913,680	28,749,157	31,662,837
Adoption Opportunities  <i>Pass-Through from Adoption Exchange Association</i>	93.652	UTA17- 001178;YEAR 3- 4	-	34,209	34,209
Foster Care Title IV-E COVID-19 - Foster Care Title IV-E	93.658		29,105,188	179,575,820	208,681,008
			25,020	9,817,605	9,842,625
Total - ALN 93.658			29,130,208	189,393,425	218,523,633
Adoption Assistance COVID-19 - Adoption Assistance	93.659		541,712	163,999,120	164,540,832
			-	16,461,515	16,461,515
Total - ALN 93.659			541,712	180,460,635	181,002,347
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		-	370,280	370,280
Social Services Block Grant	93.667		29,674,800	154,747,287	184,422,087
Child Abuse and Neglect State Grants	93.669		-	5,776,822	5,776,822
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		5,740,164	76,368	5,816,532
			2,293,778	-	2,293,778
Total - ALN 93.671			8,033,942	76,368	8,110,310
John H. Chafee Foster Care Program for Successful Transition to Adulthood COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		90,400	8,731,773	8,822,173
			600,000	10,148,066	10,748,066
Total - ALN 93.674			690,400	18,879,839	19,570,239
Maternal Opioid Misuse Model	93.687		-	705,665	705,665
Mental and Behavioral Health Education and Training Grants	93.732		-	1,615,738	1,615,738
Elder Abuse Prevention Interventions Program	93.747		-	225,791	225,791
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF) <i>Pass-Through from United Way of Tarrant County</i>	93.761	M2000222	-	44,534	44,534
Children's Health Insurance Program COVID-19 - Children's Health Insurance Program	93.767		19,721	1,219,008,615	1,219,028,336
			-	28,631,591	28,631,591
Total - ALN 93.767			19,721	1,247,640,206	1,247,659,927
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations <i>Pass-Through from Memorial Hermann Health System</i>	93.779	CMSPVAM18	-	(5,695)	(5,695)
Opioid STR  <i>Pass-Through from University of Missouri - Kansas City</i>	93.788	0099142/00070013 YR 3	29,088,108	65,727,792	94,815,900
			-	120,501	120,501
Total - ALN 93.788			29,088,108	65,848,293	94,936,401



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<b>U.S. Department of Health and Human Services (continued)</b>					
Money Follows the Person Rebalancing Demonstration	93.791		\$ 7,071,607	\$ 4,547,855	\$ 11,619,462
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796		-	29,276,779	29,276,779
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	484,896	484,896
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.815		-	128,449	128,449
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	173,087	173,087
COVID-19 - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			-	161,333	161,333
Total - ALN 93.817			-	334,420	334,420
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829		-	1,293	1,293
Cardiovascular Diseases Research	93.837		-	839,456	839,456
Lung Diseases Research	93.838		-	44,135	44,135
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	39,395	39,395
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	82,972	82,972
Biomedical Research and Research Training	93.859		-	152,196	152,196
<i>Pass-Through from University of Pennsylvania</i>		231352685	-	605	605
Total - ALN 93.859			-	152,801	152,801
Child Health and Human Development Extramural Research	93.865		-	522,112	522,112
Aging Research	93.866		-	438,919	438,919
Vision Research	93.867		-	225,399	225,399
<i>Pass-Through from Jaeb Center for Health Research</i>		109510	-	6,938	6,938
Total - ALN 93.867			-	232,337	232,337
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		13,410,626	5,991,141	19,401,767
Medical Library Assistance	93.879		-	1,011,988	1,011,988
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-29	-	90,070	90,070
Total - ALN 93.879			-	1,102,058	1,102,058
Primary Care Training and Enhancement	93.884		-	533,375	533,375
COVID-19 - Specially Selected Health Projects	93.888		-	-	-
<i>Pass-Through from Texas Hospital Association Foundation</i>		ASPR 334 (PER CHK RCVD)	-	19,421	19,421
National Bioterrorism Hospital Preparedness Program	93.889		21,167,971	2,475,410	23,643,381
<i>Pass-Through from Texas Hospital Association Foundation</i>		260597324	-	6,335	6,335
COVID-19 - National Bioterrorism Hospital Preparedness Program			-	-	-
<i>Pass-Through from Texas Hospital Association Foundation</i>		U3REP200631	-	8,355	8,355
Total - ALN 93.889			21,167,971	2,490,100	23,658,071
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		4,472,860	4,409,700	8,882,560
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		28,833	368,763	397,596
<i>Pass-Through from Converge Day Treatment Center</i>		464895982	-	(267)	(267)
Total - ALN 93.912			28,833	368,496	397,329

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<b>U.S. Department of Health and Human Services (continued)</b>					
Grants to States for Operation of State Offices of Rural Health	93.913		\$ -	\$ 242,939	\$ 242,939
HIV Emergency Relief Project Grants	93.914				
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		17GEN0119 / CS 2017-01	-	858	858
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		20GEN0336 / CS 2017-01	-	15,354	15,354
<i>Pass-Through from Harris Health System</i>		6H12HA000390-22 HCHD-225	-	423,500	423,500
<i>Pass-Through from University of New Mexico</i>		3RJA6/1H1LHA373 43-01-00	-	38,143	38,143
COVID-19 - HIV Emergency Relief Project Grants					
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		HC160270-I COVID-19-10934-A	-	1,872	1,872
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		21GEN0220	-	14,057	14,057
Total - ALN 93.914			-	493,784	493,784
HIV Care Formula Grants	93.917		16,490,366	82,962,032	99,452,398
<i>Pass-Through from Resource Group</i>		20UTV00SS	-	533	533
<i>Pass-Through from Resource Group</i>		21UTV00PTB	-	298,840	298,840
<i>Pass-Through from Resource Group</i>		21UTV00RWD	-	89,720	89,720
<i>Pass-Through from Resource Group</i>		21UTV00SS	-	39,780	39,780
<i>Pass-Through from Resource Group</i>		22UTV00PTB	-	116,619	116,619
COVID-19 - HIV Care Formula Grants			932,641	16,375	949,016
<i>Pass-Through from Resource Group</i>		21UTV00PTBCARE S	-	14,707	14,707
Total - ALN 93.917			17,423,007	83,538,606	100,961,613
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918				
<i>Pass-Through from Resource Group</i>		21UTV00PTB/SR	-	62,999	62,999
<i>Pass-Through from Resource Group</i>		21UTV00RWC	-	87,020	87,020
<i>Pass-Through from Resource Group</i>		22UTV00PTB/SR	-	46,864	46,864
<i>Pass-Through from Resource Group</i>		22UTV00RWC	-	39,102	39,102
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
<i>Pass-Through from Resource Group</i>		21UTV00RWC CAR ES	-	1,196	1,196
Total - ALN 93.918			-	237,181	237,181
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	93.924		-	68,918	68,918
HIV Prevention Activities Health Department Based	93.940		19,479,784	6,139,619	25,619,403
<i>Pass-Through from City of Houston Health and Human Services</i>		SERVICE LINKAGE	-	4,309	4,309
Total - ALN 93.940			19,479,784	6,143,928	25,623,712
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		268,637	1,736,899	2,005,536
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	154,643	154,643
Tuberculosis Demonstration, Research, Public and Professional Education	93.947		-	1,209,328	1,209,328
Block Grants for Community Mental Health Services	93.958		57,670,888	3,482,553	61,153,441
Block Grants for Prevention and Treatment of Substance Abuse	93.959		139,708,874	13,854,845	153,563,719
The Zika Health Care Services Program	93.966		656,745	16,425	673,170
CDC's Collaboration with Academia to Strengthen Public Health	93.967				
<i>Pass-Through from Association for Prevention Teaching and Research</i>		5NU36OE0000080 400	-	5,037	5,037

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<b>U.S. Department of Health and Human Services (continued)</b>					
PPHF Geriatric Education Centers	93.969		\$ -	\$ 20,661	\$ 20,661
<i>Pass-Through from Baylor College of Medicine</i>		5U1QHP330680-02-00	-	84,311	84,311
<i>Pass-Through from Baylor College of Medicine</i>		6U1QHP33068-02-01	-	5,367	5,367
Total - ALN 93.969			-	110,339	110,339
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		8,480,974	1,276,718	9,757,692
<i>Pass-Through from City of San Antonio</i>		COSA/STD/HIV/HH S000288900	15,873	-	15,873
Total - ALN 93.977			8,496,847	1,276,718	9,773,565
Mental Health Disaster Assistance and Emergency Mental Health	93.982		24,551,701	2,608,759	27,160,460
Preventive Health and Health Services Block Grant	93.991		5,295,146	854,045	6,149,191
Maternal and Child Health Services Block Grant to the States	93.994		10,191,415	24,702,892	34,894,307
Assisted Outpatient Treatment	93.997				
<i>Pass-Through from Integral Care</i>		CREDIT REQUEST 1H79SM082924-01- SO1	-	9,771	9,771
<i>Pass-Through from Integral Care</i>			-	108,011	108,011
Total - ALN 93.997			-	117,782	117,782
Total - U.S. Department of Health and Human Services			953,395,451	3,807,691,924	4,761,087,375
<b>Corporation for National and Community Service</b>					
Retired and Senior Volunteer Program	94.002		-	109,711	109,711
AmeriCorps	94.006		-	314,089	314,089
<i>Pass-Through from National College Advising Corps</i>		UTA18-000741	-	416	416
<i>Pass-Through from National College Advising Corps</i>		UTA18-000741 2	-	391,949	391,949
<i>Pass-Through from National College Advising Corps</i>		02-455300	-	257,533	257,533
<i>Pass-Through from National College Advising Corps</i>		02-455884	-	822,693	822,693
<i>Pass-Through from OneStar Foundation</i>		16AFHTX0010006	-	93	93
<i>Pass-Through from OneStar Foundation</i>		16AFHTX0010030	-	(1,499)	(1,499)
<i>Pass-Through from OneStar Foundation</i>		19AC215637	-	627	627
<i>Pass-Through from OneStar Foundation</i>		19AFHTX0010005	-	52,998	52,998
<i>Pass-Through from OneStar Foundation</i>		20AC225347	-	600,740	600,740
<i>Pass-Through from OneStar Foundation</i>		20ES220684	-	834,982	834,982
Total - ALN 94.006			-	3,274,621	3,274,621
Martin Luther King Jr Day of Service Grants	94.014		-	4,020	4,020
Total - Corporation for National and Community Service			-	3,388,352	3,388,352
<b>Executive Office of the President</b>					
High Intensity Drug Trafficking Areas Program	95.001		-	1,460,498	1,460,498
Total - Executive Office of the President			-	1,460,498	1,460,498
<b>U.S. Department of Homeland Security</b>					
U.S. Department of Homeland Security	97.XXX		-	42,271	42,271
		DHS-SRTMSI-2020 H98230-21-P-1212	-	44,661	44,661
Total - ALN 97.XXX			-	86,932	86,932
State and Local Homeland Security National Training Program	97.005		1,042,523	9,265,367	10,307,890
<i>Pass-Through from Norwich University Applied Research Institutes, Ltd.</i>		2018-011	-	132,986	132,986
Total - ALN 97.005			1,042,523	9,398,353	10,440,876

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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 Homeland Security (continued)</b>					
Non-Profit Security Program	97.008		\$ 1,979,657	\$ -	\$ 1,979,657
Boating Safety Financial Assistance	97.012		-	2,691,795	2,691,795
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	359,691	359,691
National Urban Search and Rescue (US&R) Response System	97.025		-	2,561,551	2,561,551
Flood Mitigation Assistance	97.029		10,614,426	486,875	11,101,301
Crisis Counseling	97.032		(1,240,746)	135,265	(1,105,481)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		279,192,109	4,769,870,838	5,049,062,947
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)			19,343,530	2,075,719,424	2,095,062,954
Total - ALN 97.036			298,535,639	6,845,590,262	7,144,125,901
Hazard Mitigation Grant	97.039		40,937,942	3,752,325	44,690,267
National Dam Safety Program	97.041		17,566	357,759	375,325
Emergency Management Performance Grants	97.042		2,157,478	16,222,325	18,379,803
COVID-19 - Emergency Management Performance Grants			-	153,943	153,943
Total - ALN 97.042			2,157,478	16,376,268	18,533,746
State Fire Training Systems Grants	97.043		-	20,000	20,000
Assistance to Firefighters Grant	97.044		-	933,510	933,510
Cooperating Technical Partners	97.045		721,471	820,088	1,541,559
Fire Management Assistance Grant	97.046		226,575	(43,553)	183,022
BRIC: Building Resilient Infrastructure and Communities	97.047		541,573	3,771	545,344
Federal Disaster Assistance to Individuals and Households in Presidential Declared Disaster Areas	97.048		-	330,632	330,632
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050		-	13,992,829	13,992,829
COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs			-	901,846,565	901,846,565
Total - ALN 97.050			-	915,839,394	915,839,394
Port Security Grant Program	97.056		-	333,172	333,172
Scientific Leadership Awards	97.062		-	124,998	124,998
Homeland Security Grant Program	97.067		82,611,082	9,979,961	92,591,043
Earthquake Consortium	97.082		-	(1)	(1)
Disaster Assistance Projects	97.088		-	1,667,126	1,667,126
Homeland Security Biowatch Program	97.091		-	2,302,400	2,302,400
Severe Repetitive Loss Program	97.110		402,151	278	402,429
Preparing for Emerging Threats and Hazards	97.133		-	88,693	88,693
Total - U.S. Department of Homeland Security			438,547,337	7,814,197,545	8,252,744,882
Total Non-Clustered Programs			8,205,422,234	45,508,902,516	53,714,324,750

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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</b>					
<b>U.S. Department of Agriculture</b>					
U.S. Department of Agriculture	10.XXX	16-CR-11242313-068	\$ -	\$ 2,570	\$ 2,570
		19-CTXXX-TX-0002	-	31,925	31,925
		20-CTXXX-TX-0003	-	182,657	182,657
Total - ALN 10.XXX			-	217,152	217,152
Agricultural Research Basic and Applied Research	10.001		75,550	5,618,417	5,693,967
<i>Pass-Through from CRDF Global</i>		DAA217629851	-	(1,015)	(1,015)
<i>Pass-Through from Dairy Management, Inc.</i>		M1801437	20,000	140,538	160,538
<i>Pass-Through from Mote Marine Lab</i>		185-410	-	15,000	15,000
Total - ALN 10.001			95,550	5,772,940	5,868,490
Plant and Animal Disease, Pest Control, and Animal Care	10.025		54,964	4,943,076	4,998,040
<i>Pass-Through from Atoptix, Inc.</i>		01-AP19PPQS&T00C233	-	95,182	95,182
<i>Pass-Through from Mississippi State University</i>		010300 327065 01	-	34,640	34,640
<i>Pass-Through from University of Florida</i>		00001872	-	74,408	74,408
<i>Pass-Through from University of Florida</i>		00002018	-	55,543	55,543
Total - ALN 10.025			54,964	5,202,849	5,257,813
Wildlife Services	10.028		2,016	530,400	532,416
Conservation Reserve Program	10.069		-	31,362	31,362
Marketing Agreements and Orders	10.155		-	14,971	14,971
Federal-State Marketing Improvement Program	10.156		-	10,831	10,831
Specialty Crop Block Grant Program - Farm Bill	10.170		-	854,149	854,149
<i>Pass-Through from J&amp;D Produce</i>		M1401838	-	(1,877)	(1,877)
<i>Pass-Through from Nacogdoches Economic Development Corporation</i>		SC-1819-26	-	343	343
<i>Pass-Through from Nacogdoches Economic Development Corporation</i>		SC-1920-52	-	46,325	46,325
<i>Pass-Through from Texas Association of Olive Oil</i>		M2000888	-	34,661	34,661
<i>Pass-Through from Texas International Produce Association, Inc.</i>		M2000437	-	51,739	51,739
<i>Pass-Through from Uvalde County Underground Water Conservation</i>		M2100540	-	31,632	31,632
<i>Pass-Through from Uvalde County Underground Water Conservation</i>		SC-1819-09	-	12,798	12,798
Total - ALN 10.170			-	1,029,770	1,029,770
Grants for Agricultural Research, Special Research Grants	10.200		285,239	258,483	543,722
<i>Pass-Through from Mississippi State University</i>		M1900432 - SRAC	-	9,732	9,732
<i>Pass-Through from Mississippi State University</i>		M2100071	-	28,337	28,337
<i>Pass-Through from Mississippi State University</i>		322725321673 03	-	21,117	21,117
<i>Pass-Through from Oklahoma State University</i>		03 FR203	-	2,548	2,548
<i>Pass-Through from University of Florida - Gainesville</i>		2-561520 TAMUR	-	567	567
<i>Pass-Through from University of Florida - Gainesville</i>		PO 1900663646	-	62,730	62,730
<i>Pass-Through from University of Florida - Gainesville</i>		2000754999	-		
Total - ALN 10.200			285,239	383,514	668,753
Cooperative Forestry Research	10.202		-	916,445	916,445
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	7,242,656	7,242,656
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	4,530,374	4,530,374
Animal Health and Disease Research	10.207		-	232,418	232,418
Higher Education - Graduate Fellowships Grant Program	10.210		-	10,666	10,666
Small Business Innovation Research	10.212		-	17,040	17,040
<i>Pass-Through from EnergyEne, Inc.</i>		2020-33530-32758	-	17,040	17,040
<i>Pass-Through from NanoHmics, Inc.</i>		A2021-0004	-	30,000	30,000

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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>					
<i>Pass-Through from Nutrient Recovery and Upcycling LLC</i>		M1902168	\$ -	\$ 53,323	\$ 53,323
<i>Pass-Through from Soil Culture Solutions LLC</i>		M2002909	-	952	952
Total - ALN 10.212			-	101,315	101,315
Sustainable Agriculture Research and Education	10.215		-	3,019	3,019
<i>Pass-Through from AgriLogic LLC</i>		M2101347	-	4,000	4,000
<i>Pass-Through from University of Georgia</i>		LS19-313	-	115,304	115,304
<i>Pass-Through from University of Georgia</i>		M1903530	-	1,070	1,070
		RD309144/S00167			
<i>Pass-Through from University of Georgia</i>		3	-	62	62
<i>Pass-Through from University of Georgia</i>		00001873	-	(105)	(105)
<i>Pass-Through from University of Georgia</i>		00002065	13,099	60,241	73,340
<i>Pass-Through from University of Georgia</i>		00002105	-	5,990	5,990
<i>Pass-Through from University of Georgia</i>		00002144	-	5,423	5,423
<i>Pass-Through from University of Georgia</i>		00002395	-	79,933	79,933
<i>Pass-Through from University of Georgia</i>		00002567	-	6,907	6,907
<i>Pass-Through from University of Georgia</i>		2019-38640-29878	-	2,883	2,883
<i>Pass-Through from University of Georgia</i>		436071	-	18,177	18,177
<i>Pass-Through from University of Georgia</i>		436450	-	14,133	14,133
<i>Pass-Through from University of Georgia Research Foundation, Inc.</i>		00001788	-	(2,639)	(2,639)
Total - ALN 10.215			13,099	314,398	327,497
1890 Institution Capacity Building Grants	10.216		-	485,755	485,755
<i>Pass-Through from Central State University</i>		8515-001	-	11,886	11,886
Total - ALN 10.216			-	497,641	497,641
Higher Education - Institution Challenge Grants Program	10.217		41,741	105,140	146,881
<i>Pass-Through from Cornell University</i>		83704-11020	2,129	29,331	31,460
<i>Pass-Through from Kansas State University</i>		A20-0497-S001	-	66,850	66,850
<i>Pass-Through from University of Arkansas</i>		UA AES 91444-01	-	9,049	9,049
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		91444-02	-	3,548	3,548
<i>Pass-Through from University of Florida</i>		00001756	-	68,810	68,810
<i>Pass-Through from University Of North Carolina At Greensboro</i>		20200443 1	-	36,518	36,518
Total - ALN 10.217			43,870	319,246	363,116
Biotechnology Risk Assessment Research	10.219		-	111,220	111,220
Hispanic Serving Institutions Education Grants	10.223		394,992	1,211,104	1,606,096
<i>Pass-Through from California State University Fresno Foundation, Inc.</i>		SC350857-20-03	-	27,745	27,745
<i>Pass-Through from Florida International University</i>		800005937-02UG	-	4,786	4,786
Total - ALN 10.223			394,992	1,243,635	1,638,627
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		14,270	19,059	33,329
Agricultural Market and Economic Research	10.290		-	339,013	339,013
Agricultural and Food Policy Research Centers	10.291		-	1,629,487	1,629,487
<i>Pass-Through from 1890 Universities Foundation</i>		M2100578	-	1,424	1,424
Total - ALN 10.291			-	1,630,911	1,630,911
Integrated Programs	10.303		-	287,135	287,135
Homeland Security Agricultural	10.304		-	71,060	71,060
Organic Agriculture Research and Extension Initiative	10.307		53,638	127,645	181,283
<i>Pass-Through from Iowa State University</i>		416-23-33A	-	52,277	52,277
Total - ALN 10.307			53,638	179,922	233,560
Specialty Crop Research Initiative	10.309		1,308,401	1,769,265	3,077,666
<i>Pass-Through from Citrus Research and Development Foundation</i>		M2101511	-	51,555	51,555
<i>Pass-Through from New Mexico Consortium</i>		734-006	-	8,699	8,699
<i>Pass-Through from North Carolina State University</i>		2019-1455-04	-	255,520	255,520
<i>Pass-Through from University of Arkansas</i>		91447-01	-	58,897	58,897

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
<i>Pass-Through from University of California - Davis</i>		A19-2073-S002	\$ -	\$ 135,106	\$ 135,106
<i>Pass-Through from University of California - Riverside</i>		S-001149	-	369,568	369,568
<i>Pass-Through from University of California - Riverside</i>		S-001161	-	110,686	110,686
<i>Pass-Through from University of California - Riverside</i>		S-001384	-	126	126
<i>Pass-Through from University of California - Riverside</i>		S000778	-	50,549	50,549
<i>Pass-Through from University of Florida</i>		UFDSP00011792	-	869	869
<i>Pass-Through from University of Florida</i>		00001682	-	113,724	113,724
<i>Pass-Through from Washington State University</i>		133321-G004111	-	144,518	144,518
Total - ALN 10.309			1,308,401	3,069,082	4,377,483
Agriculture and Food Research Initiative (AFRI)	10.310		1,566,167	9,730,958	11,297,125
<i>Pass-Through from Alcorn State University</i>		2020-0206-01 20-SFWS-205216- TAMU AGRILIFE	-	8,771	8,771
<i>Pass-Through from Auburn University</i>		RES	-	7,572	7,572
<i>Pass-Through from California State University East Bay Foundation, Inc.</i>		A21-0011-S006	-	35,036	35,036
<i>Pass-Through from Colorado State University</i>		G-01646-1	-	47,496	47,496
<i>Pass-Through from Colorado State University</i>		G-06263-3	-	55,700	55,700
<i>Pass-Through from Colorado State University</i>		2016-680074- 25066	-	59,999	59,999
<i>Pass-Through from Cornell University</i>		136295-20743	-	10,487	10,487
<i>Pass-Through from Cornell University</i>		73934-11282	-	243,709	243,709
<i>Pass-Through from Kansas State University</i>		A20-0539-S001	-	20,283	20,283
<i>Pass-Through from Michigan State University</i>		RC108598TEX	-	(3,601)	(3,601)
<i>Pass-Through from Mississippi State University</i>		011100 320652 01	-	11,142	11,142
<i>Pass-Through from Mississippi State University</i>		183905 310037 01	-	4,253	4,253
<i>Pass-Through from Mississippi State University</i>		183905 310037 02	-	9,585	9,585
<i>Pass-Through from New Mexico State University</i>		Q02119	-	86,230	86,230
<i>Pass-Through from North Carolina State University</i>		2019-1507-11 60070640(NEW) /	4,273	173,316	177,589
<i>Pass-Through from Ohio State University</i>		60045862(OLD)	-	6,635	6,635
<i>Pass-Through from Regents of the University of Minnesota</i>		P008627501	-	6,077	6,077
<i>Pass-Through from South Dakota State University</i>		3TB453	-	28,993	28,993
<i>Pass-Through from The Curators of The University of Missouri</i>		C00060611-1	-	510	510
<i>Pass-Through from University of Arizona</i>		559739	-	10,072	10,072
<i>Pass-Through from University of Arkansas</i>		253549-18TAMU US AES 0402-	-	12,519	12,519
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		82681-01	-	(18,921)	(18,921)
<i>Pass-Through from University of California - Davis</i>		A18-1616-S006	-	58,575	58,575
<i>Pass-Through from University of California - Davis</i>		201603566-16/A17- 0484-S016	-	123,485	123,485
<i>Pass-Through from University of California - Santa Cruz</i>		A20-0604-S003	-	2,174	2,174
<i>Pass-Through from University of Florida</i>		UFDSP00012089	-	34,389	34,389
<i>Pass-Through from University of Florida</i>		UFDSP00012371 RC398- 139/S000791/	-	50,880	50,880
<i>Pass-Through from University of Georgia</i>		00000791	-	231,507	231,507
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		076352-16399	-	32,353	32,353
<i>Pass-Through from University of Maine</i>		UMS-1155	-	28,747	28,747
<i>Pass-Through from University of Missouri</i>		C00051167-2	-	101,515	101,515
<i>Pass-Through from University of Nebraska</i>		25-6221-0435-004	-	137,607	137,607
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-6221-0347-002	-	50,585	50,585
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-6221-0386-002	-	4,255	4,255
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-6222-1013-002	-	46,828	46,828
<i>Pass-Through from Utah State University</i>		200984-422	-	3,667	3,667
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		422568-19094	-	11,822	11,822
<i>Pass-Through from Washington State University</i>		132190-G003936	-	7,503	7,503
COVID-19 - Agriculture and Food Research Initiative (AFRI)			27,359	189,457	216,816
Total - ALN 10.310			1,597,799	11,662,170	13,259,969
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	7,578	7,578
Farm Business Management and Benchmarking Competitive Grants Program	10.319		-	123,500	123,500
Sun Grant Program	10.320		-	-	-
<i>Pass-Through from Oklahoma State University</i>		2568930 UTSA1	(3,148)	-	(3,148)

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		\$ 42,383	\$ 631,933	\$ 674,316
<i>Pass-Through from University of Tennessee - Martin</i>		2018-70001-27833-1	-	15,374	15,374
Total - ALN 10.326			42,383	647,307	689,690
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328				
<i>Pass-Through from University of Arkansas</i>		91172-02	-	8,017	8,017
<i>Pass-Through from University of Florida</i>		UFDSP00012352	-	2,087	2,087
Total - ALN 10.328			-	10,104	10,104
Crop Protection and Pest Management Competitive Grants Program	10.329		30,113	51,646	81,759
<i>Pass-Through from Louisiana State University</i>		PO-0000144811	-	61,707	61,707
<i>Pass-Through from North Carolina State University</i>		2018-3200-25	-	13,320	13,320
Total - ALN 10.329			30,113	126,673	156,786
Veterinary Services Grant Program	10.336		-	31,554	31,554
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	66,833	66,833
Crop Insurance	10.450		-	3,651,121	3,651,121
Risk Management Education Partnerships	10.460				
<i>Pass-Through from University of Georgia</i>		436460	-	11,889	11,889
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		-	142,813	142,813
Food Safety Cooperative Agreements	10.479		-	192,902	192,902
Cooperative Extension Service	10.500		-	21,634	21,634
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	285,842	285,842
Emerging Markets Program	10.603				
<i>Pass-Through from National Sheep Industry Improvement</i>		M1901470	3,895	3,717	7,612
Food for Progress	10.606				
<i>Pass-Through from National Cooperative Business Association</i>		M001-16-03	-	57,121	57,121
International Agricultural Education Fellowship Program	10.619		45,835	134,799	180,634
Forestry Research	10.652		-	1,039,970	1,039,970
Cooperative Forestry Assistance	10.664				
<i>Pass-Through from United States Endowment For Forestry and Communities, Inc.</i>		207111	-	100	100
Total - ALN 10.664			-	4,795	4,795
Wood Utilization Assistance	10.674				
<i>Pass-Through from Clemson University</i>		1993-205-2022305	-	(7)	(7)
Urban and Community Forestry Program	10.675		-	115,385	115,385
Forest Health Protection	10.680		-	7,658	7,658
Partnership Agreements	10.699		-	15,248	15,248
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	9,404	9,404
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		-	10,408	10,408



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Soil and Water Conservation	10.902		\$ 665,161	\$ 1,553,504	\$ 2,218,665
<i>Pass-Through from Field to Market The Alliance for Sustainable Agriculture</i>		MCCALLISTER-21-0714	-	8,000	8,000
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0801 19 063308	-	41,226	41,226
<i>Pass-Through from National Fish and Wildlife Foundation</i>		2504 20 066876	9,732	17,044	26,776
<i>Pass-Through from University of Tennessee</i>		68-3A75-17-482	-	4,775	4,775
Total - ALN 10.902			674,893	1,624,549	2,299,442
Soil Survey	10.903		-	22,599	22,599
Environmental Quality Incentives Program	10.912		58,395	949,613	1,008,008
<i>Pass-Through from National Center for Appropriate Technology</i>		NHQ CIG 69-3A75-17-2	-	97,088	97,088
Total - ALN 10.912			58,395	1,046,701	1,105,096
Technical Agricultural Assistance	10.960		-	908,299	908,299
Scientific Cooperation and Research	10.961		-	42,574	42,574
Total - U.S. Department of Agriculture			4,716,204	56,335,125	61,051,329
<b>U.S. Department of Commerce</b>					
U.S. Department of Commerce	11.XXX	1333MF21PNFFN0036	-	14,874	14,874
<i>Pass-Through from Abt Associates, Inc.</i>		50050	-	30,468	30,468
<i>Pass-Through from Abt Associates, Inc.</i>		52182	-	9,029	9,029
<i>Pass-Through from CODAR Ocean Sensors LTD</i>		M1802987	-	24,363	24,363
<i>Pass-Through from Florida Atlantic University</i>		TR-K212	-	8,688	8,688
<i>Pass-Through from National Institute for Innovation in Manufacturing Biopharmaceuticals</i>		PC3 1-207 1305M2-19-C-	-	70,780	70,780
<i>Pass-Through from Night Crew Labs, LLC</i>		NRMW-0015	-	17,999	17,999
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		PO20FIN00687	-	227,887	227,887
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		PO21FIN00985	-	87,194	87,194
Total - ALN 11.XXX			-	491,282	491,282
NOAA Mission-Related Education Awards	11.008		-	26,813	26,813
<i>Pass-Through from EcoRise</i>		UTA21-000040	-	26,813	26,813
Ocean Exploration	11.011		-	18,413	18,413
<i>Pass-Through from University of Hawaii</i>		MA1118	-	18,413	18,413
Integrated Ocean Observing System (IOOS)	11.012		940,658	2,066,644	3,007,302
<i>Pass-Through from University of Florida</i>		00002368	-	20,576	20,576
<i>Pass-Through from University of Notre Dame</i>		203453UTA-01	-	47,661	47,661
<i>Pass-Through from University of South Florida</i>		2500-1773-00-C	-	23,671	23,671
<i>Pass-Through from University North Carolina - Chapel Hill</i>		5112125	-	108,430	108,430
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		A101273	-	(54)	(54)
Total - ALN 11.012			940,658	2,266,928	3,207,586
Ocean Acidification Program (OAP)	11.017		-	241,275	241,275
Cluster Grants	11.020		-	77,353	77,353
Bipartisan Budget Act of 2018	11.022		1,281,409	2,442,861	3,724,270
Economic Adjustment Assistance	11.307		-	248,344	248,344
COVID-19 - Economic Adjustment Assistance			-	67,800	67,800
<i>Pass-Through from Coastal Bend Council of Governments</i>		08-69-05381	-	12,256	12,256
Total - ALN 11.307			-	328,400	328,400

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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>					
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400				
<i>Pass-Through from University of Southern Mississippi</i>		USM-8006122-03 01	\$ -	\$ 716,445	\$ 716,445
Interjurisdictional Fisheries Act of 1986	11.407		-	236,853	236,853
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		IJF-650-041-2020- 01	-	60,876	60,876
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TCS-650-001-2020- 01	-	86,638	86,638
Total - ALN 11.407			-	384,367	384,367
Sea Grant Support	11.417		44,851	2,301,007	2,345,858
<i>Pass-Through from New Jersey Sea Grant Consortium</i>		NA19OAR4170389	-	35,219	35,219
<i>Pass-Through from University of Florida</i>		00002506	-	28,016	28,016
<i>Pass-Through from University of Florida</i>		00002692	-	23,163	23,163
<i>Pass-Through from University of Florida</i>		00002764	-	3,334	3,334
<i>Pass-Through from University of Mississippi</i>		21-01-021	-	3,937	3,937
<i>Pass-Through from University of Southern Mississippi</i>		USM-GR05655- R/SFA-RS-15	307,569	105,132	412,701
<i>Pass-Through from University of Southern Mississippi</i>		USM-8006133-R- RCE-12	-	21,613	21,613
Total - ALN 11.417			352,420	2,521,421	2,873,841
Coastal Zone Management Administration Awards	11.419		-	792,672	792,672
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2137	-	16,747	16,747
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>		GBF-TAMUG-2021- 1/M2101810	-	7,851	7,851
<i>Pass-Through from Lee College</i>		20-040-000B748	-	6,752	6,752
<i>Pass-Through from Regents of the University of Michigan</i>		K00014128	8,112	27,389	35,501
Total - ALN 11.419			8,112	851,411	859,523
Coastal Zone Management Estuarine Research Reserves	11.420		-	1,007,649	1,007,649
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		-	74,047	74,047
<i>Pass-Through from LGL Ecological Research Associates Inc.</i>		M2003144 SCDNR	-	4,951	4,951
<i>Pass-Through from South Carolina Department of Natural Resources</i>		FY2017003	-	1,831	1,831
Total - ALN 11.427			-	80,829	80,829
Climate and Atmospheric Research	11.431		21,703	557,377	579,080
<i>Pass-Through from University Corporation for Atmospheric Research</i>		AWD-002700	-	820	820
<i>Pass-Through from William Marsh Rice University</i>		R1A461	-	2,055	2,055
Total - ALN 11.431			21,703	560,252	581,955
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		200,083	356,046	556,129
<i>Pass-Through from University of Florida</i>		00002069	-	424	424
<i>Pass-Through from University of Maryland - College Park</i>		81831-Z7554203	-	27,961	27,961
<i>Pass-Through from University of Oklahoma</i>		2018-04	-	18,794	18,794
Total - ALN 11.432			200,083	403,225	603,308
Marine Fisheries Initiative	11.433		-	72,496	72,496
Southeast Area Monitoring and Assessment Program	11.435		-	45,638	45,638
Marine Mammal Data Program	11.439		-	9,720	9,720
<i>Pass-Through from University of Alaska - Fairbanks</i>		UAF 20-0123	-	9,720	9,720
Environmental Sciences, Applications, Data, and Education	11.440		30,560	122,466	153,026
Regional Fishery Management Councils	11.441		-	-	-
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>		NA15NMF4410011	-	31,119	31,119
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>		20-7050	-	11,194	11,194

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Commerce (continued)</b>					
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>		21-7050	\$ -	\$ 16,997	\$ 16,997
Total - ALN 11.441			-	59,310	59,310
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451				
<i>Pass-Through from Florida International University</i>		800007856-01UG-000085	-	2,294	2,294
<i>Pass-Through from Mississippi State University</i>		015900 320562 02	-	106,330	106,330
Total - ALN 11.451			-	108,624	108,624
Unallied Management Projects	11.454		64,629	153,354	217,983
Weather and Air Quality Research	11.459			428,860	428,860
<i>Pass-Through from Deltares USA, Inc.</i>		NA18OAR4590370-01	-	99,149	99,149
Total - ALN 11.459			-	528,009	528,009
Meteorologic and Hydrologic Modernization Development	11.467			235,357	235,357
Applied Meteorological Research	11.468		754	257,937	258,691
Unallied Science Program	11.472			33,622	33,622
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		ACQ-210-039-2020-TAMU	29,086	26,431	55,517
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0303 18 062137	-	47,378	47,378
<i>Pass-Through from The North Pacific Research Board</i>		1908	-	10,911	10,911
<i>Pass-Through from University of Southern Mississippi</i>		8006333-02 01 TAMUCC	-	48,817	48,817
Total - ALN 11.472			29,086	167,159	196,245
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		28,947	215,903	244,850
<i>Pass-Through from Louisiana State University</i>		PO-0000012275	-	52,440	52,440
<i>Pass-Through from University of Wyoming</i>		1004495-UT	-	56,048	56,048
<i>Pass-Through from Virginia Institute of Marine Science</i>		720913-712683	-	56,831	56,831
<i>Pass-Through from Virginia Institute of Marine Science</i>		722372-712683	-	139,131	139,131
Total - ALN 11.478			28,947	520,353	549,300
Educational Partnership Program	11.481				
<i>Pass-Through from City College of New York</i>		CM00005753-00	-	257,632	257,632
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-4946	-	(7)	(7)
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-4951	-	6,254	6,254
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5010	-	132,599	132,599
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5013	-	145,511	145,511
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5044	-	278,722	278,722
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5046	-	183,538	183,538
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5059	-	2,290	2,290
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5086	-	97,860	97,860
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5088	-	358,924	358,924
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5097	-	16,490	16,490
<i>Pass-Through from Howard University</i>		0008971-100006614/000963	-	92,776	92,776
COVID-19 - Educational Partnership Program					
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5096	-	21,942	21,942
Total - ALN 11.481			-	1,594,531	1,594,531
Coral Reef Conservation Program	11.482				
<i>Pass-Through from National Fish and Wildlife Foundation</i>		68864	-	1,398	1,398
Measurement and Engineering Research and Standards	11.609		216,982	1,355,435	1,572,417
<i>Pass-Through from Colorado State University</i>		G-99042-08	-	298,964	298,964
<i>Pass-Through from Colorado State University</i>		G-99042-14	-	730	730
<i>Pass-Through from Regents of the University of Colorado</i>		1558290	-	67,278	67,278
<i>Pass-Through from Southern Methodist University</i>		60NANB17D180	-	12,361	12,361
<i>Pass-Through from The University of Texas Foundation, Inc.</i>		A20-0320-S002	-	13,324	13,324

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Commerce (continued)</b>					
<i>Pass-Through from University of the Basque Country</i>		70NANB20H005	\$ -	\$ 116,424	\$ 116,424
<i>Pass-Through from University of Michigan</i>		60NANB17D191	-	3,685	3,685
Total - ALN 11.609			216,982	1,868,201	2,085,183
Manufacturing Extension Partnership	11.611		2,689,379	6,359,652	9,049,031
<i>Pass-Through from A. L. Philpott Manufacturing Extension Partnership</i>		MEDACCRED- TMAC	-	17,105	17,105
<i>Pass-Through from Michigan Manufacturing Technology Center</i>		# 32166-OT	-	34,131	34,131
<i>Pass-Through from Michigan Manufacturing Technology Center</i>		32169OT	-	93,788	93,788
COVID-19 - Manufacturing Extension Partnership			-	271,513	271,513
Total - ALN 11.611			2,689,379	6,776,189	9,465,568
Arrangements for Interdisciplinary Research Infrastructure	11.619		-	17,387	17,387
<i>Pass-Through from National Institute for Innovation in Manufacturing Biopharmaceuticals</i>		NIIMBL PC2 2-090	-	28,305	28,305
COVID-19 - Arrangements for Interdisciplinary Research Infrastructure					
<i>Pass-Through from National Institute for Innovation in Manufacturing Biopharmaceuticals</i>		516690	-	344,204	344,204
Total - ALN 11.619			-	389,896	389,896
Science, Technology, Business and/or Education Outreach	11.620		-	24,341	24,341
Marine Debris Program	11.999				
<i>Pass-Through from San Antonio Bay Partnership, Inc.</i>		SABP-HRI 2020-01	-	7,428	7,428
Total - U.S. Department of Commerce			5,864,722	25,361,331	31,226,053
<b>U.S. Department of Defense</b>					
U.S. Department of Defense	12.XXX	ABH-10614 TMD20- ENV	-	4,096	4,096
		ATCHISON-IPA- ODNI	-	149,752	149,752
		DARPAMBL02	-	41,873	41,873
		FA301621P0034	-	20,526	20,526
		FA7146-20-P-0923	-	59,521	59,521
		FA8650-17-C-5716	-	113,166	113,166
		FA8650-19-C-5702	25,920	28,470	54,390
		FA875019C0077	45,844	342,025	387,869
		FA9451-19-C-0020	-	616,840	616,840
		F1SRQ29337M002	-	9,591	9,591
		HDTRA1-17-C- 0008 P00005 (1001/1002)	6,651	130,578	137,229
		HM04762010013	-	303,545	303,545
		HQ00342190007	-	1,105,673	1,105,673
		HR001117C0094	666,611	1,956,555	2,623,166
		HR001120C0065	95,178	13,803	108,981
		HR00112090043	-	61,316	61,316
		HR00112090087	293,040	286,135	579,175
		HR001121C0055	90,480	335,984	426,464
		H98230-18-1-0264	-	(4)	(4)
		H98230-19-P-0097	-	5,087	5,087
		H98230-20-P-1755	-	21,105	21,105
		H98230-20-1-0048	-	51,960	51,960
		IPA #236	-	307,670	307,670
		MC2000432	-	256,931	256,931
		MOOREIPA	-	204,722	204,722
		MRL-20-T-0004	-	42,998	42,998
		M1802989	-	29,418	29,418
		M2000487	-	120,655	120,655

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
		M2000523	\$ 21,966	\$ 166,729	\$ 188,695
		M21010160	-	41,269	41,269
		N00014-11-G-0041 #0022 CLN 0001 ACN AA	-	120,264	120,264
		N00014-11-G-0041 #3006	-	4,720	4,720
		N00014-11-G-0041 D0# N00014-16-F- 2005	-	(13)	(13)
		N00014-16-F-3010-- D O 3010	-	48,799	48,799
		N00024-07-D-6200- 0866 CLN 0003 ACN AA AB	-	632	632
		N00024-07-D-6200- 0867 CLN 0003 ACN AA	-	1,827	1,827
		N0002407D6200 17F8504 CLN 0003 ACN AA	-	23	23
		N0002417D6421 N0002419F8538 N0002417D6421	-	7,894	7,894
		N0002420F8521 N0002417D6421 N0002420F8536 N0002417D6421	-	2,445,163	2,445,163
		N0002420F8536 N0002417D6421 18F8644 CLN 0001 ACN AA	-	455,593	455,593
		N0002419F8593 CLIN 0001 ACRN AE	-	97	97
		N0002419F8593 CLIN 00041 ACRN AD	-	100,820	100,820
		N3239820P0201 N6600121P6103 PO 20-02684	-	294,501	294,501
		PO# 19-02433 PUMPHREYIPA SOUTHERLANDIP A	-	24,096	24,096
		TMD20-ENV-15 UTA18-000377 W56HZV-17-P- L532	-	28,484	28,484
		W56HZV-17-P- L573	-	2,571	2,571
		W911NF-16-2- 0019	-	22,618	22,618
		W911NF1910507 W911QX-15-D- 0011	-	161,745	161,745
		W911QX20D0002 W912DW-17- P0089	-	257,163	257,163
		W912DW19P1030 W912DW20P0055	-	29,045	29,045
		W912HQ-15-C- 0014; ER-2530 W912HQ-17-C- 0039	-	274,506	274,506
		W912HQ-19-P- 0119	-	54,535	54,535
		W912HQ-21-C- 0010 COST REIMBURSABLE	-	53,927	53,927
			-	602,219	602,219
			-	438,587	438,587
			-	80,796	80,796
			-	258,160	258,160
			-	5,304	5,304
			-	2,528	2,528
			-	71,932	71,932
			5,245	18,647	23,892
			111,746	108,149	219,895
			-	84,552	84,552
			-	337	337

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
		W912HQ-21-C-0010 FIXED PRICE	\$ -	\$ 15,884	\$ 15,884
		W912HQ18P0091	-	4,486	4,486
		W912HQ19C0001	39,154	105,573	144,727
		W912HQ20C0022	156,612	342,351	498,963
		W912HQ20C0031	110,684	95,803	206,487
		W912HQ20P0004	-	146,062	146,062
		W912HQ21C0018	-	34,273	34,273
		W912HZ 20P0090	-	59,089	59,089
		W912HZ 21P0010	-	69,518	69,518
		W912HZ-17-2-0023	-	40,303	40,303
		W912HZ-17-2-0023/M2103231 & M2100516	-	68,013	68,013
		W912HZ-19-2-0006	-	30,974	30,974
		W912HZ19P0060	-	339	339
		W912HZ20C0023	-	302,074	302,074
		W9126G-21-P-0002	-	27,861	27,861
		W9132T21C0007	-	31,872	31,872
		12867032;			
		W911NF2010087	-	8,739	8,739
		1950636	-	14,322	14,322
		2014-14072500009			
		TO 006	-	43	43
		21-0302	-	22,123	22,123
		21-0509MOORE	-	19,656	19,656
		7OUS092D700900			
		04-01	-	135,319	135,319
		7TMD19-ENV-18			
		PO 19	-	27,470	27,470
		7000498471	-	68,915	68,915
		7000499559	-	160,069	160,069
		201028	-	72,161	72,161
		2021-314	-	33,983	33,983
		Pass-Through from A-Tech Corporation	-	24,562	24,562
		Pass-Through from Advanced Technology International	-	68,292	68,292
		Pass-Through from Aerolive, Inc.	-	6,955	6,955
		Pass-Through from Ahmic Aerospace LLC	-		
		Pass-Through from Applied Defense Solutions, Inc.	-		
		1282-18-UTA	-	6,955	6,955
		S-004582-UTSA			
		PO21-0	-	12,426	12,426
		Pass-Through from Applied Research Associates, Inc.	-	46,119	46,119
		Pass-Through from Apptronik, Inc.	-	17,692	17,692
		Pass-Through from Aptim Federal Services LLC	-	94,236	94,236
		Pass-Through from Aptim Federal Services LLC	-	143,572	143,572
		Pass-Through from Aptima, Inc.	-	197,152	197,152
		Pass-Through from Arizona State University	-	98,489	98,489
		Pass-Through from ABSS Solutions, Inc.	-		
		142411-0000003-			
		20-19-C2	-	74,614	74,614
		Pass-Through from ARCTOS Technology Solutions LLC	-	24,972	24,972
		162642 01 00 0001			
		00 40	-	24,972	24,972
		Pass-Through from ARCTOS Technology Solutions LLC	-		
		165852-19F5830-			
		19-02-C1	-	239,462	239,462
		Pass-Through from ARCTOS Technology Solutions LLC	-	4,463	4,463
		Pass-Through from ASRC Federal Data Networks Technologies, LLC	-	61,364	61,364
		Pass-Through from AVX Aircraft Company	-	239,549	239,549
		Pass-Through from AVX Aircraft Company	-	175	175
		Pass-Through from Balcones Technologies, LLC	-		
		UTA20-000323			
		US001-			
		0000755126	-	59,285	59,285
		Pass-Through from Battelle Memorial Institute	-	700	700
		Pass-Through from Boeing Company	-	17,552	17,552
		Pass-Through from Boeing Company	-	77,091	77,091
		Pass-Through from Boeing Company	-	886	886
		Pass-Through from Boeing Company	-	20,289	20,289
		Pass-Through from Booz Allen Hamilton, Inc.	-	59,958	59,958
		Pass-Through from Boston Engineering Corporation	34,348	59,958	94,306
		Pass-Through from Boston Fusion Corp	-	75,076	75,076
		Pass-Through from Busek Co, Inc.	-	5,332	5,332
		UTA21-000039			

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from BAE Systems, Inc.</i>		HID-031521-01-MJP	\$ - \$	70,440	70,440
<i>Pass-Through from Carnegie Mellon University</i>		1990682-436850	-	194,165	194,165
<i>Pass-Through from Carnegie Mellon University</i>		1990683-436850	-	163,216	163,216
<i>Pass-Through from Celadyne Technologies, Inc.</i>		UTA20-000531	-	17,094	17,094
<i>Pass-Through from Celadyne Technologies, Inc.</i>		UTA21-000122	-	13,642	13,642
<i>Pass-Through from Charles River Analytics, Inc.</i>		SC1909201	-	119,745	119,745
<i>Pass-Through from Clarkson University</i>		N00173191G012	-	820	820
<i>Pass-Through from Clarkson University</i>		101184-1	-	99,387	99,387
<i>Pass-Through from Coreform, LLC</i>		UTA18-000151	-	39,108	39,108
<i>Pass-Through from Data Fusion &amp; Neural Networks</i>		FA8750-19-C-1018-UNIVTEXAS	-	42,700	42,700
<i>Pass-Through from Defensewex, Inc.</i>		1907797	(16,326)	17,694	1,368
<i>Pass-Through from Defensewex, Inc.</i>		2109481	-	76,392	76,392
<i>Pass-Through from Dynamic Software Solutions, Inc.</i>		02-404831 TAMU-01	-	20,000	20,000
<i>Pass-Through from DCS Corporation</i>		210551	-	127,773	127,773
<i>Pass-Through from DCS Corporation</i>		58PO 181931 CO3	-	17,224	17,224
<i>Pass-Through from DZYNE Technologies, Inc.</i>		MON001-S-014	16,359	123,380	139,739
<i>Pass-Through from Eaton Corporation</i>		0011-43367	-	71,248	71,248
<i>Pass-Through from Eaton Corporation</i>		0011-44630	-	13,901	13,901
<i>Pass-Through from Energetic Materials Products, Inc.</i>		2019-0889-1	-	(339)	(339)
<i>Pass-Through from Envisioneering Inc</i>		19-0321	-	25,629	25,629
<i>Pass-Through from Excet, Inc.</i>		9054	-	92,195	92,195
<i>Pass-Through from EA Engineering Science and Technology Inc PBC</i>		20941	-	56,574	56,574
<i>Pass-Through from Fabrico Technology, Inc.</i>		FAB- 81XWH-18-C-0147-001	-	140,722	140,722
<i>Pass-Through from Fabrico Technology, Inc.</i>		FAB- 81XWH-20-P-0037	-	52,844	52,844
<i>Pass-Through from Florida State University</i>		R000002677	-	6,286	6,286
<i>Pass-Through from Fovi 3d, Inc.</i>		FOV-0081-2019-001	-	44,500	44,500
<i>Pass-Through from Galaxy Unmanned Systems LLC</i>		FA864921P0021	-	71,487	71,487
<i>Pass-Through from Gallup, Inc</i>		D17PC00002	-	3,716	3,716
<i>Pass-Through from Galois, Inc.</i>		2019-013	-	90,296	90,296
<i>Pass-Through from General Technical Services, LLC</i>		GTS-S-19-163	-	17,909	17,909
<i>Pass-Through from General Technical Services, LLC</i>		GTS-S-19-164	-	34,309	34,309
<i>Pass-Through from General Technical Services, LLC</i>		GTS-S-19-369	-	42,972	42,972
<i>Pass-Through from General Technical Services, LLC</i>		GTS-S-20-156	-	35,326	35,326
<i>Pass-Through from Georgia Institute of Technology</i>		5130140/M2101060	-	62,385	62,385
<i>Pass-Through from Georgia Tech Research Institute</i>		D8426-S6 - PO-5100597	-	55,495	55,495
<i>Pass-Through from Georgia Tech Research Institute</i>		555033-78054	-	42,375	42,375
<i>Pass-Through from Giner, Inc.</i>		405442	-	37,268	37,268
<i>Pass-Through from Global Aerospace, Inc.</i>		UTA-631-21-P1343	-	15,629	15,629
<i>Pass-Through from GSI Environmental, Inc.</i>		UTA19-000494	-	30,338	30,338
<i>Pass-Through from GSI Environmental, Inc.</i>		UTA20-000331	-	32,367	32,367
<i>Pass-Through from Hewlett Packard Enterprise Company</i>		CW267315	-	26,693	26,693
<i>Pass-Through from Huntsman International LLC</i>		M2100303	-	2,607	2,607
<i>Pass-Through from HyPerComp, Inc.</i>		M1903124	-	85,249	85,249
<i>Pass-Through from HRL Laboratories, LLC</i>		17038 182026-QS	-	185,657	185,657
<i>Pass-Through from HRL Laboratories, LLC</i>		CN 2 PHASE II 2 4	-	(2)	(2)
<i>Pass-Through from InertialWave, Inc.</i>		17038-182026-QS	-	116,659	116,659
<i>Pass-Through from Innovision, LLC</i>		FA86501926983	-	3,615	3,615
<i>Pass-Through from Institute of International Education</i>		DACAA-II-TTU01	-	33,961	33,961
<i>Pass-Through from Institute of International Education</i>		BOR21-UTA-20-ARA-PO1	-	10,412	10,412
<i>Pass-Through from Intel Federal LLC</i>		0054-UTA-19-SSP-280-PO15	-	24,923	24,923
<i>Pass-Through from Intelligent Automation, Inc.</i>		UTA19-000593; PO	-	67,779	67,779
<i>Pass-Through from Intelligent Automation, Inc.</i>		#3001767762	-	(3,970)	(3,970)
<i>Pass-Through from Intelligent Automation, Inc.</i>		W31P4Q20C0051	-	79,895	79,895
<i>Pass-Through from Intelligent Fusion Technology, Inc.</i>		2499-2	-	2,479	2,479
<i>Pass-Through from International Business Machines Corporation</i>		IFT059-01	-	74,100	74,100
<i>Pass-Through from Issac Corp</i>		CW3085860	-	74,100	74,100
		UTA18-000084	-	74,100	74,100

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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 Jacobs Technology, Inc.</i>		UTA20-000972	\$ -	64,791	64,791
		PO2004940726/W9			
<i>Pass-Through from Johns Hopkins University</i>		11QY-20-9	-	40,934	40,934
<i>Pass-Through from Johns Hopkins University</i>		159969	-	1,984	1,984
<i>Pass-Through from Karagozian &amp; Case, Inc.</i>		TTU180036 000	-	125,611	125,611
		FA8052-19C-A010			
<i>Pass-Through from Knowesis, Inc.</i>		UTHSC 001	-	10,722	10,722
<i>Pass-Through from Knowledge Based Systems, Inc.</i>		M2002164	-	37,280	37,280
<i>Pass-Through from KAI, LLC</i>		UTA20-000909	-	28,334	28,334
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		PUMPHREYIPA	-	37,840	37,840
		SOUTHERLANDIP			
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		A	-	94,354	94,354
<i>Pass-Through from Lift Aircraft, Inc.</i>		UTA20-001046	-	14,692	14,692
<i>Pass-Through from Lift Aircraft, Inc.</i>		UTA21-000031	-	44,544	44,544
<i>Pass-Through from Lockheed Martin Corporation</i>		4104605633	69,804	186,873	256,677
<i>Pass-Through from Lockheed Martin Corporation</i>		6574017665	-	10	10
<i>Pass-Through from Lockheed Martin Corporation</i>		6574045805	-	79,717	79,717
		89233218CNA0000			
<i>Pass-Through from Los Alamos National Laboratory</i>		01	-	5,380	5,380
<i>Pass-Through from Luna Innovations Incorporated</i>		D17PC00125	-	20,436	20,436
<i>Pass-Through from Luna Innovations Incorporated</i>		342502UTA	-	129,374	129,374
<i>Pass-Through from Lynntech, Inc.</i>		AF-075	-	(3,855)	(3,855)
<i>Pass-Through from Lynntech, Inc.</i>		AF-2009II	-	48,155	48,155
<i>Pass-Through from Lynntech, Inc.</i>		ARM-003	-	107,699	107,699
<i>Pass-Through from Lynntech, Inc.</i>		ARM-161 II	-	55,145	55,145
<i>Pass-Through from Lynntech, Inc.</i>		DTR-010 II	-	34	34
<i>Pass-Through from Lynntech, Inc.</i>		M2000279	-	12,982	12,982
<i>Pass-Through from Lynntech, Inc.</i>		M2002106	-	9,680	9,680
<i>Pass-Through from Lynntech, Inc.</i>		M2002283	-	153,604	153,604
<i>Pass-Through from Lynntech, Inc.</i>		NGA-036	-	10,000	10,000
<i>Pass-Through from Massachusetts Institute of Technology</i>		7000476126	-	72,585	72,585
<i>Pass-Through from Massachusetts Institute of Technology</i>		7000508093	-	28,067	28,067
<i>Pass-Through from Massachusetts Institute of Technology Lincoln Library</i>		PO 7000506665	-	49,456	49,456
<i>Pass-Through from Max-IR Labs, LLC</i>		FA865018C1737	-	8,773	8,773
<i>Pass-Through from Max-IR Labs, LLC</i>		W911QY21P0049	-	39,402	39,402
<i>Pass-Through from Mesodyne, Inc.</i>		M2100488	-	138,991	138,991
		MILLWATER			
<i>Pass-Through from Metis Design Corporation</i>		N6833520C0	-	62,374	62,374
<i>Pass-Through from Metrolaser, Inc.</i>		TEES02AF03	-	168	168
<i>Pass-Through from Metrolaser, Inc.</i>		TEES05AC23	-	69,738	69,738
<i>Pass-Through from Metrolaser, Inc.</i>		TEES06NP12	-	32,325	32,325
<i>Pass-Through from MicroSol Technologies, Inc.</i>		FA864920P0532	-	(52)	(52)
<i>Pass-Through from MicroSol Technologies, Inc.</i>		FA864920P0992	-	116,237	116,237
<i>Pass-Through from MITRE Corporation</i>		MASTER # 1	-	91,266	91,266
		D01-			
<i>Pass-Through from MSI STEM Research &amp; Development Consortium</i>		W911SR19F0009	-	(795)	(795)
<i>Pass-Through from Nanohmics, Inc.</i>		A19-001076	-	68,599	68,599
<i>Pass-Through from Nanohmics, Inc.</i>		M1900965	-	41,054	41,054
<i>Pass-Through from Nanohmics, Inc.</i>		UTA17-001408	-	50,066	50,066
<i>Pass-Through from Nanohmics, Inc.</i>		UTA19-000005	-	44,857	44,857
<i>Pass-Through from Nanohmics, Inc.</i>		W81XWH21P0092	-	5,004	5,004
<i>Pass-Through from National Aerospace Solutions LLC</i>		423045	-	50,788	50,788
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		AID20200364/			
<i>Pass-Through from New South Associates, Inc.</i>		PO20200054	-	14,625	14,625
		5935	-	88,542	88,542
		26-0767-04-9 CLIN			
		0001 PRE-AWARD			
<i>Pass-Through from Non - Disclosed Sponsor</i>		COSTS	-	51	51
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		FA865018C7841	-	539,298	539,298
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		3055934	-	44,412	44,412
		W912CG-21-P0006-			
<i>Pass-Through from Novateur Research Solutions LLC</i>		UTARI	-	54,409	54,409
		W912HZ-21-P0009-			
<i>Pass-Through from Novateur Research Solutions LLC</i>		UTARI	-	54,959	54,959
<i>Pass-Through from Numerical Technology Company, LLC</i>		N6833521C0053	-	3,377	3,377
		W911QX-19-P-			
<i>Pass-Through from Numerical Technology Company, LLC</i>		0191	-	32,203	32,203
<i>Pass-Through from O Analytics, Inc.</i>		UTA20-001022	-	92,214	92,214



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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 Ohio Aerospace Institute</i>		OAI-CAPST-21408 60052491 PO RF01423516; LOA	\$ - \$	4,066	4,066
<i>Pass-Through from Ohio State University</i>		#1 (SHVETS)	-	44,077	44,077
<i>Pass-Through from Omega Optics, Inc.</i>		UTA18-001522	-	59,883	59,883
<i>Pass-Through from Omega Optics, Inc.</i>		UTA19-000132	-	25,764	25,764
<i>Pass-Through from Omega Optics, Inc.</i>		UTA20-000721	-	150,001	150,001
<i>Pass-Through from Omitron, Inc.</i>		UTA20-000765	-	52,063	52,063
<i>Pass-Through from Orbit Logic Incorporated</i>		UT-2020-01 ROS0029- 02/W81XWH-17-C- 02	-	61,433	61,433
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		ROS0029-03; PO #ROS073276- YEAR 4	-	224,642	224,642
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		UTA18-000219	-	40,654	40,654
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		M2002012	-	264	264
<i>Pass-Through from Passenger, Inc.</i>		M2101807	-	2,884	2,884
<i>Pass-Through from Passenger, Inc.</i>		M2003232	-	81,818	81,818
<i>Pass-Through from Pendar Technologies LLC</i>			-	82,500	82,500
<i>Pass-Through from Philips Research</i>		HQ0034209PT04-3 SC7378-046-8007- 01	-	158,079	158,079
<i>Pass-Through from Physical Sciences, Inc.</i>		10-04089-104419- 46	-	10,240	10,240
<i>Pass-Through from Physical Sciences, Inc.</i>		PO#85886	-	41,734	41,734
<i>Pass-Through from Piasecki Aircraft Corporation</i>		M2102339	-	39,127	39,127
<i>Pass-Through from PLx Pharma, Inc.</i>		20S-1415	-	31,319	31,319
<i>Pass-Through from Radiance Technologies, Inc.</i>		21T-0336	-	153,402	153,402
<i>Pass-Through from Radiance Technologies, Inc.</i>		RDT92320	-	27,571	27,571
<i>Pass-Through from Radiation Detection Technologies, Inc.</i>		1259926	-	27,946	27,946
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>		90056 ATP; PO# 4201960486	-	36,078	36,078
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>		0160-G-XC188	-	23,009	23,009
<i>Pass-Through from Regents of the University of California</i>		CM00001678-00 2020 REAP	-	79,248	79,248
<i>Pass-Through from Research Foundation of CUNY</i>		MENTOR	-	48,157	48,157
<i>Pass-Through from Rochester Institute of Technology</i>		HM047620C0037	-	2,329	2,329
<i>Pass-Through from RD Research Technology USA LLC</i>		FA864921P0629	-	17,552	17,552
<i>Pass-Through from Sage Geosystems LLC</i>		2010846	-	14,818	14,818
<i>Pass-Through from Sandia National Laboratories</i>		DTRA12 SC1	-	102,139	102,139
<i>Pass-Through from Scientific Applications and Research Associates, Inc.</i>		ST-F18001	-	60,670	60,670
<i>Pass-Through from Scimitar Technologies, LLC</i>		SMT-21-001	-	92,869	92,869
<i>Pass-Through from Semergytech, Inc.</i>		M2000464	-	20,320	20,320
<i>Pass-Through from Shear Form, Inc.</i>		214-02	-	(377)	(377)
<i>Pass-Through from Siemens Corporate Research, Inc.</i>		S1110	-	45,762	45,762
<i>Pass-Through from Signature Science, LLC</i>		2019-UTHSCSA- 001/W81XWH-1	-	144,767	144,767
<i>Pass-Through from Simetri, Inc.</i>		UTA20-001197	-	27,447	27,447
<i>Pass-Through from SkyFront Corp</i>		700D/W81XWH-17- C-0236	-	13,781	13,781
<i>Pass-Through from Social Sciences Innovations Corporation</i>		S000009780	-	33,651	33,651
<i>Pass-Through from SolAero Technologies Corp</i>		N99002VE2	-	86,759	86,759
<i>Pass-Through from Southwest Research Institute</i>		N99018RR	-	636,816	636,816
<i>Pass-Through from Southwest Research Institute</i>		RY13-TAMU-20-6	-	38,085	38,085
<i>Pass-Through from Southwestern Ohio Council For Higher Education</i>		RY13-TAMU-20-7	-	69,839	69,839
<i>Pass-Through from Southwestern Ohio Council For Higher Education</i>		SB1821-001-1	-	64,438	64,438
<i>Pass-Through from Spectral Energies, LLC</i>		CREDIT	-	1,794	1,794
<i>Pass-Through from Stanford University</i>		SPI006	-	28,456	28,456
<i>Pass-Through from Steel Founders Society of America, Inc.</i>		2017-113	-	142,377	142,377
<i>Pass-Through from Steel Founders Society of America, Inc.</i>		201002964-11 WRT-1007	-	79,436	79,436
<i>Pass-Through from Stevens Institute of Technology</i>		2102964-09 WRT- 1007	-	1,674	1,674
<i>Pass-Through from Stevens Institute of Technology</i>		2102964-10	-	2,497	2,497
<i>Pass-Through from Stevens Institute of Technology</i>		2103140-14	-	1,989	1,989
<i>Pass-Through from Stevens Institute of Technology</i>		2103140-15 WRT- 1035	-	3,911	3,911
<i>Pass-Through from Stevens Institute of Technology</i>			-	1,707	1,707

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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>					
		2103140-16 WRRT-1035	\$ -	\$ 1,387	\$ 1,387
<i>Pass-Through from Stevens Institute of Technology</i>		2103140-17	-	692	692
<i>Pass-Through from Stevens Institute of Technology</i>		2103141-01	-	80,200	80,200
<i>Pass-Through from Synopsys, Inc.</i>		2001473	43,200	149,214	192,414
<i>Pass-Through from Systems and Processes Engineering Corporation</i>		M2000435	-	21,071	21,071
<i>Pass-Through from SRI International</i>		51623	-	101,636	101,636
		A-30140G-500-01-SC1811	-	16,276	16,276
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		F-30157G-500-01-SC1894	-	47,354	47,354
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		M2101852	-	17,420	17,420
<i>Pass-Through from TransWave Photonics, LLC</i>		UTA18-001342	-	29,798	29,798
<i>Pass-Through from Tuskegee University</i>		391215505176190	-	40,058	40,058
		AJ 1401 007 TTU	-	-	-
<i>Pass-Through from TDA Research, Inc.</i>		21 01	-	25,361	25,361
		GS 1301 016 UTSA	-	-	-
<i>Pass-Through from TDA Research, Inc.</i>		21	-	9,436	9,436
		162642-19-21-C1;FA8650-16-C-2642	-	85,045	85,045
<i>Pass-Through from Universal Technology Corporation</i>		162642-20-30-C1	-	122,017	122,017
<i>Pass-Through from University of Akron</i>		RSC19029	-	1,873	1,873
<i>Pass-Through from University of Alabama - Birmingham</i>		CTA201811-0005	-	2,449	2,449
<i>Pass-Through from University of California - Davis</i>		A19-3455-S001	-	177,030	177,030
<i>Pass-Through from University of California - Irvine</i>		2019-1220	-	43,599	43,599
<i>Pass-Through from University of California - San Diego</i>		113729427	-	(239)	(239)
<i>Pass-Through from University of Dayton Research Institute</i>		RSC20061	-	83,199	83,199
<i>Pass-Through from University of Illinois - Chicago</i>		FA875019C0006	-	155,884	155,884
<i>Pass-Through from University of Maryland</i>		46731-Z8458101	-	183,609	183,609
<i>Pass-Through from University of Maryland - College Park</i>		48190-Z8436101	-	129,714	129,714
<i>Pass-Through from University of Nebraska</i>		25-0521-0234-002	-	60,469	60,469
<i>Pass-Through from University of Pennsylvania</i>		580851	-	2,939	2,939
<i>Pass-Through from University of Puerto Rico - Mayaguez</i>		W912HQ21C0029	-	14,629	14,629
		SMC7	-	-	-
<i>Pass-Through from University of Saint Andrews</i>		ZOBL09/M2001893	-	71,107	71,107
<i>Pass-Through from University of Southern California</i>		107729869	-	22,695	22,695
<i>Pass-Through from University Corporation for Atmospheric Research</i>		FA880319C0004	-	198,873	198,873
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		CP0053708	-	98,713	98,713
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		CP0054588	-	57,116	57,116
<i>Pass-Through from UHV Technologies, Inc.</i>		UTASBIR-1	-	22,230	22,230
<i>Pass-Through from UHV Technologies, Inc.</i>		UTASTTR-2	-	46,719	46,719
<i>Pass-Through from VectorNav Technologies, LLC</i>		M1901969	-	105	105
<i>Pass-Through from Vision Systems, Inc.</i>		2019-0582	-	135,019	135,019
<i>Pass-Through from Washington University - St. Louis</i>		201414071600012	-	45,165	45,165
		51005A10552-005-S007 / LX	-	14,609	14,609
<i>Pass-Through from Wyle Laboratories</i>		1137-00062	-	61,006	61,006
<i>Pass-Through from XL Scientific, LLC</i>		HR00112190063	26,340	145,126	171,466
COVID-19 - U.S. Department of Defense		HDTRA120C0041-1	-	-	-
<i>Pass-Through from Philips Research</i>		1	-	10,996,491	10,996,491
Total - ALN 12.XXX			1,842,856	39,391,889	41,234,745
Procurement Technical Assistance For Business Firms	12.002		-	31,242	31,242
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		11,933	2,087,728	2,099,661
Flood Control Projects	12.106		-	12,377	12,377
Planning Assistance to States	12.110		-	(3,224)	(3,224)
Collaborative Research and Development	12.114		-	872,515	872,515
		45 #5040403	-	-	-
<i>Pass-Through from Towson University</i>		PO#0000107	-	86,927	86,927
Total - ALN 12.114			-	959,442	959,442

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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>					
Basic and Applied Scientific Research	12.300		\$ 2,926,468	\$ 136,286,948	\$ 139,213,416
<i>Pass-Through from Brown University</i>		00001139	-	260,573	260,573
<i>Pass-Through from Cepheid</i>		W15QKN1691002	-	26,010	26,010
<i>Pass-Through from Christopher and Dana Reeve Foundation</i>		CTN9-2017(DC)	-	15,629	15,629
<i>Pass-Through from Combustion Research and Flow Technology, Inc.</i>		19-C-0189/C763	-	46,750	46,750
<i>Pass-Through from Cyberspace Innovation Center, Inc</i>		CIC-2018	-	8	8
<i>Pass-Through from Duke University</i>		N00014-16-1-2327	-	11,124	11,124
		61609-01; PO	-		
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		270232	-	64,869	64,869
<i>Pass-Through from Florida State University</i>		R000002833	-	8,050	8,050
<i>Pass-Through from Florida State University</i>		R01853 LOA #6	-	132,280	132,280
		R01853 LOA 6	-		
<i>Pass-Through from Florida State University</i>		HUANG	-	10,198	10,198
		R01853 MAD 9	-		
<i>Pass-Through from Florida State University</i>		2/EXT	-	74,405	74,405
<i>Pass-Through from Florida State University</i>		R01853 2; LOA #2	-	309	309
<i>Pass-Through from Florida State University</i>		R01853 2; LOA #5	-	23,521	23,521
<i>Pass-Through from Florida State University</i>		R02121	-	214	214
		19-S09; N00014-19-	-		
<i>Pass-Through from George Washington University</i>		1-2595	-	29,594	29,594
		RH322-G1; PO	-		
<i>Pass-Through from Georgia Institute of Technology</i>		#5011380	-	5,085	5,085
		555004-555053-	-		
<i>Pass-Through from Georgia Tech Research Institute</i>		78050	-	110,639	110,639
<i>Pass-Through from Harvard University</i>		FA87501720144	-	49,169	49,169
<i>Pass-Through from Hydronalix, Inc.</i>		7065-02	-	93,505	93,505
<i>Pass-Through from Idaho National Laboratory</i>		244167	-	177,317	177,317
<i>Pass-Through from Interdisciplinary Consulting Corporation</i>		UTA21-000029	-	29,335	29,335
		JHU-161618 CLIN	-		
<i>Pass-Through from Johns Hopkins University</i>		0001	-	3,041	3,041
<i>Pass-Through from Johns Hopkins University</i>		157842 CLIN 0001	-	87,936	87,936
<i>Pass-Through from Los Alamos National Laboratory</i>		LANL-570082	-	8,503	8,503
<i>Pass-Through from Los Alamos National Laboratory</i>		LANL-570082-2	-	15,422	15,422
		PCA26070403AA	-		
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0003AA PRE	-		
		AWARD COST	-	17,424	17,424
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-01-0AA-1	-		
		CLIN 0001AA	-	2,699,870	2,699,870
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-01-0AB-1	-		
		CLIN 0001AB	-	766,028	766,028
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-01-007-1	-		
		CLIN 0007	-	289,763	289,763
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-02-0AA-1	-		
		CLIN 0001AA	-	321,708	321,708
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-03-3A-10	-		
		CLIN 0003AA	-	130,997	130,997
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-03-3B-20	-		
		CLIN 0003AB	-	24,149	24,149
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-03-3C-30	-		
		CLIN 0003AC	-	102,563	102,563
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-04-05-10	-		
		CLIN 0005AA	-	522,788	522,788
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-05-2A-10	-		
		CLIN 0002AA	-	609,110	609,110
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-05-2B-20	-		
		CLIN 0002AB	-	6,956	6,956
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0701-00-1 CLIN	-		
		0001	-	1,264	1,264
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-02-1	-		
		19F7702 CLIN	-		
		0001	-	2	2
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-02-2	-		
		19F7702 CLIN	-		
		0002	-	2	2
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-02-3	-		
		19F7702 CLIN	-		
		0003	-	88	88
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-02-4	-		
		19F7702 CLIN	-		
<i>Pass-Through from Non - Disclosed Sponsor</i>		0004	-	3	3

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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 Non - Disclosed Sponsor</i>		26-0702-02-5 19F7702 CLIN 0005	\$ - \$	3 \$	3
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-03-1 19F7703 CLIN 0001	-	(21,672)	(21,672)
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-03-3 19F7703 CLIN 1001	-	539,359	539,359
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-04-1 19F7704 CLIN 0001	-	8,630	8,630
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-05-06 19F7705 CLIN 0006	-	3	3
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-05-1 19F7705 CLIN 0001	-	6,695	6,695
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-05-2 19F7705 CLIN 0002	-	10,610	10,610
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-05-3 19F7705 CLIN 0003	-	3	3
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-05-4 19F7705 CLIN 0004	-	4,434	4,434
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-U/02-05-5 19F7705 CLIN 0005	-	27,997	27,997
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-05-7 19F7705 CLIN 0007	-	7,848	7,848
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-06-1 19F7706 CLIN 0001	-	5	5
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-06-2 19F7706 CLIN 0002	-	5	5
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-08-1 19F7708 CLIN 0001	-	58,008	58,008
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-08-2 19F7708 CLIN 0002	-	9,065	9,065
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-08-3 19F7708 CLIN 0003	-	799	799
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-09-1 19F7709 CLIN 0001	-	425,689	425,689
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-09-2 19F7709 CLIN 0002	-	221,285	221,285
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-09-3 19F7709 CLIN 0003	-	682,602	682,602
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-09-4 19F7709 CLIN 0004	-	79,066	79,066
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-10-1 CLIN 0001	-	1,935,835	1,935,835
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-10-2 CLIN 0002	-	603,343	603,343
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-10-4 CLIN 0004	-	2,024,367	2,024,367
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-11-1 CLINS 0001 & 1001	-	51,635	51,635
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-12-1 CLINS 0001 & 1001	-	67,743	67,743

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-13-1 CLIN 0001	\$ -	84,364	84,364
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-1 CLIN 0001	-	637,291	637,291
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-11 CLIN 1001	-	103,531	103,531
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-12 CLIN 1002	-	156,599	156,599
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-13 CLIN 1003	-	4,411	4,411
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-2 CLIN 0002	-	597,014	597,014
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-3 CLIN 0003	-	58,928	58,928
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-15-1 CLIN 0001	-	1,269,948	1,269,948
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-16-1 CLIN 0001	-	98,536	98,536
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-16-2 CLIN 0002	-	130,200	130,200
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-17-1 CLIN 0001	-	156,845	156,845
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-17-2 CLIN 0002	-	130,634	130,634
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-17-3 CLIN 0003	-	39,424	39,424
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-18-1 20F3715 CLIN 0001ACRN AA AB	1,575,300	663,300	2,238,600
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-18-2 20F7315 CLIN 0002 ACRN AB	-	403,221	403,221
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-18-3 20F7315 CLIN 0003 ACRN AB	-	105,339	105,339
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-19-1 CLIN 0001	-	1,628	1,628
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0703-00-1 CLIN 0001	-	100,663	100,663
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0704-01-99 PRE-AWARD COSTS	-	308,272	308,272
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0704-04-95 CLIN 0005AA PRE- AWARD COST	-	21,321	21,321
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0704-05-94 CLIN 0002AA PREAWARD COSTS	-	35,531	35,531
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0706-10-3 CLIN 0003	-	201,674	201,674
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-01	-	98,729	98,729
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-05	-	148,661	148,661
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-06-1	-	48,539	48,539
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-06-2	-	299,386	299,386
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-06-3	-	451,488	451,488
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-07-1 19F5242 CLIN 0001	-	882,779	882,779
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-07-2 19F5242 CLIN 0002	-	657,748	657,748
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-07-3 19F5242 CLIN 0003	-	1,512,739	1,512,739
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-08-1 20F5248 CLIN 0001AA	-	1,276,848	1,276,848
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-08-2 20F5248 CLIN 0001AB	-	613,200	613,200

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
		26-0711-08-3			
		20F5248 CLIN			
Pass-Through from Non - Disclosed Sponsor		0001AC	\$ -	96,431	96,431
Pass-Through from Non - Disclosed Sponsor		26-0721-01-1	-	2	2
		26-0767-02 CLIN			
Pass-Through from Non - Disclosed Sponsor		0001	-	194	194
Pass-Through from Non - Disclosed Sponsor		26-0767-04-1	-	679,561	679,561
		26076703-ATL-3			
Pass-Through from Non - Disclosed Sponsor		CLIN 0003	-	38,987	38,987
		26076703-ESL-1			
Pass-Through from Non - Disclosed Sponsor		CLIN 0001	-	55,487	55,487
		26076703-ESL-5			
Pass-Through from Non - Disclosed Sponsor		CLIN 0005	-	907	907
Pass-Through from North Carolina Agricultural and Technical State University		#210158B	-	86,379	86,379
		555012-			
Pass-Through from Northeastern University		78050/555051	-	403,363	403,363
Pass-Through from Purdue University		13000999-052	-	10,143	10,143
Pass-Through from QuesTek Innovations		PO 2063	-	111,795	111,795
Pass-Through from Research Foundation of Stony Brook		86059/2/1156876	-	267,653	267,653
		86059/2/1156876;			
Pass-Through from Research Foundation of Stony Brook		LOA	-	22,745	22,745
Pass-Through from Research Foundation of Suny		89481/2/1164365	-	43,174	43,174
		0000003 PO			
Pass-Through from Rutgers University		562969	-	111,476	111,476
Pass-Through from Sandia National Laboratories		2007137	-	3,349	3,349
Pass-Through from Slipstream Group, Inc.		EW19-5055	-	52,608	52,608
Pass-Through from Southern Methodist University		G001913-7500	-	47,328	47,328
Pass-Through from Technical Data Analysis, Inc.		2078-001-01	-	66,719	66,719
Pass-Through from University of California - Irvine		N000141612741	-	792	792
Pass-Through from University of Central Florida		68016082-01	-	53,166	53,166
		CU-445773 PROJ			
		1558861 PO			
Pass-Through from University of Colorado		1001336115	-	4,790	4,790
		CU-445773 PROJ			
		1560256 PO#			
Pass-Through from University of Colorado		1001462382	-	4,035	4,035
		CU-445773 PROJ			
		1560444 PO			
Pass-Through from University of Colorado		1001479505	-	4,332	4,332
Pass-Through from University of Illinois - Champaign - Urbana		097239-17599	-	175,855	175,855
Pass-Through from University of Maryland		N000142012641	-	14	14
Pass-Through from University of Maryland - College Park		78801-Z6203201	-	51,192	51,192
Pass-Through from University of Massachusetts - Amherst		18-010425 A 01	-	(175)	(175)
Pass-Through from University of Michigan		K00013270	-	35,554	35,554
Pass-Through from University of Michigan		3004342557	-	4,333	4,333
Pass-Through from University of Mississippi		18-06-050	-	35,105	35,105
Pass-Through from University of Nebraska - Lincoln		N000142112099	-	6,118	6,118
Pass-Through from University of New Mexico		740276-874F	-	76,455	76,455
Pass-Through from University of Oregon		236700A	-	(7,391)	(7,391)
		579262; PO			
Pass-Through from University of Pennsylvania		#4482998	-	33,256	33,256
		579262; PO			
		#4482998; LOA			
Pass-Through from University of Pennsylvania		001 CHAUD	-	20,237	20,237
		GG12136			
Pass-Through from University of Virginia		PO#2155574	-	42,523	42,523
		UWSC9989;BPO#			
Pass-Through from University of Washington		25939	-	108,857	108,857
Pass-Through from University of Wisconsin - Madison		0000001321	-	37,650	37,650
Pass-Through from William Marsh Rice University		R1A842	-	181,315	181,315
Total - ALN 12.300			4,501,768	164,071,611	168,573,379
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	12.335				
Pass-Through from Nanohmics, Inc.		A2021-0019	-	37,790	37,790
Scientific Research - Combating Weapons of Mass Destruction	12.351		649,010	1,693,242	2,342,252
Pass-Through from Knowledge Based Systems, Inc.		M1903444	-	50,990	50,990
Pass-Through from University of Nevada - Reno		HDTRA118C0062	-	399,309	399,309

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Vanderbilt University Medical Center</i>		HDTRA1-13-1-0034	\$ -	\$ (644)	\$ (644)
Total - ALN 12.351			649,010	2,142,897	2,791,907
Pest Management and Vector Control Research	12.355				
<i>Pass-Through from SpringStar, Inc.</i>		M2001351	-	6,548	6,548
ROTC Language and Culture Training Grants	12.357				
<i>Pass-Through from Institute of International Education</i>		PGO1801-TAMU-11-PGO-051-PO2	-	1,064	1,064
<i>Pass-Through from Institute of International Education</i>		PGO1801-TAMU-11-PGO-051-PO3	-	213,949	213,949
Total - ALN 12.357			-	215,013	215,013
Research on Chemical and Biological Defense	12.360		17,993	125,644	143,637
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	70,533	70,533
Military Medical Research and Development	12.420		2,378,841	40,941,670	43,320,511
<i>Pass-Through from Advanced Technology International</i>		W81XWH-15-9-0001	-	323,755	323,755
<i>Pass-Through from American Burn Association</i>		W81XWH-09-2-0194	-	2,990	2,990
<i>Pass-Through from American Burn Association</i>		W81XWH-11-1-0835	-	139,892	139,892
<i>Pass-Through from American Burn Association</i>		W81XWH-16-2-0048	-	216	216
<i>Pass-Through from American Burn Association</i>		W81XWH1620055	-	15,566	15,566
<i>Pass-Through from ArchieMD, Inc.</i>		W81XWH-17-C-0157	-	19,787	19,787
<i>Pass-Through from Arsenal Medical, Inc.</i>		W81XWH-15-C-0147	-	47,461	47,461
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH-17-1-0368	-	27,731	27,731
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH-17-1-0418	-	26,897	26,897
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH-18-1-0462	-	3,218	3,218
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH-19-106-89	-	32,183	32,183
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH-20-1-0567	-	39,738	39,738
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH1410622	-	146,904	146,904
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH1710628	-	8,003	8,003
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH1810743	-	69,655	69,655
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH1910524	-	12,216	12,216
<i>Pass-Through from Boston Children's Hospital</i>		W81XWH-17-1-0532	-	5,935	5,935
<i>Pass-Through from Boston University</i>		4500001734/W81XWH-14-2-01	-	85	85
<i>Pass-Through from Boston University</i>		4500003773	-	14,997	14,997
<i>Pass-Through from Boston VA Research Institute, Inc.</i>		0150FEDSEWET/W81XWH162003	-	397,750	397,750
<i>Pass-Through from Boston VA Research Institute, Inc.</i>		0174FEDC/W81XWH-17-2-0067	-	25,416	25,416
<i>Pass-Through from Boston VA Research Institute, Inc.</i>		0204FEDA/W81XWH-15-1-0391	-	136,088	136,088
<i>Pass-Through from Brigham and Women's Hospital</i>		121119	-	22,985	22,985
<i>Pass-Through from Christopher and Dana Reeve Foundation</i>		CTN17-2021 (KS)	-	2,136	2,136
<i>Pass-Through from Christopher and Dana Reeve Foundation</i>		W81XWH-16-C-0031	-	22,456	22,456
<i>Pass-Through from Christopher and Dana Reeve Foundation</i>		W81XWH-16-C-0031 / CTN15-2019	-	200	200
<i>Pass-Through from Cleveland Clinic Foundation</i>		CCF21145302	-	7,518	7,518
<i>Pass-Through from Cleveland VA Medical Research and Education Foundation</i>		D-1909-0708-UTRGV	-	15,156	15,156
<i>Pass-Through from Dartmouth College</i>		R1446	-	30,767	30,767

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
		W81XWH-14-1-0473	\$ -	\$ (24)	\$ (24)
Pass-Through from Duke University		W81XWH2010183	-	17,423	17,423
Pass-Through from Duke University		3130941	-	13,160	13,160
Pass-Through from Duke University		W81XWH1910113	-	37,043	37,043
Pass-Through from Feinstein Institute for Medical Research		AGRMT#			
Pass-Through from Foundation for Advancing Veterans' Health Research		PUGHMJ/UTSA	-	17,011	17,011
Pass-Through from General Dynamics		W81XH1910864	-	101,557	101,557
Pass-Through from Geneva Foundation		S-11065-02	-	9,522	9,522
Pass-Through from Harvard University		109746-5103111	-	461,824	461,824
Pass-Through from Henry M. Jackson Foundation		W81XWH1820014	-	37,095	37,095
Pass-Through from Henry M. Jackson Foundation		4695/W81XWH-18-2-0007	-	10,913	10,913
Pass-Through from Instadiagnostics, Inc.		UTSWMC002	-	40,030	40,030
Pass-Through from Johns Hopkins University		W81XW-10-2-0090	-	3,006	3,006
Pass-Through from Johns Hopkins University		W81XWH-15-2-0067	-	32,596	32,596
Pass-Through from Johns Hopkins University		W81XWH-15-2-0074	-	4,317	4,317
Pass-Through from Johns Hopkins University		W81XWH-17-2-0032	-	4,373	4,373
Pass-Through from Johns Hopkins University		W81XWH-18-1-0810	-	4,933	4,933
Pass-Through from Johns Hopkins University		2003560593			
Pass-Through from Johns Hopkins University		W81XWH-16-2-0060	-	178,086	178,086
Pass-Through from Johns Hopkins University		2004265972	-	6,147	6,147
Pass-Through from Johns Hopkins University		2004564857	-	45,263	45,263
Pass-Through from Johns Hopkins University		2004847206	-	112,612	112,612
Pass-Through from Luna Innovations Incorporated		W911QY20P0085	-	35,769	35,769
Pass-Through from Massachusetts General Hospital		233453	-	33,239	33,239
Pass-Through from Massachusetts General Hospital		236612	-	12,063	12,063
Pass-Through from Medical University of South Carolina		W81XWH-15-1-0555	-	901	901
Pass-Through from Medical University of South Carolina		W81XWH1810081	-	80,056	80,056
Pass-Through from Meso Scale Diagnostics, LLC		W15QKN1691002	-	(18,411)	(18,411)
Pass-Through from Methodist Hospital Research Institute		W81XWH-19-1-0129	-	15,736	15,736
Pass-Through from Mountain Home Research and Education Corporation		SWAN- AWD			
Pass-Through from MYNDTEC INC		AGRMT 1	-	36,840	36,840
Pass-Through from National Trauma Institute		MM-SCI-4002	-	88,268	88,268
Pass-Through from National Trauma Institute		NTI-MIMIC17-03/W81XWH1720	-	63,327	63,327
Pass-Through from National Trauma Institute		W81XWH-17-1-0673	-	45,314	45,314
Pass-Through from Neural Analytics, Inc		NA-03ICP-01/W81XWH-17-2-0	-	3,264	3,264
Pass-Through from Oregon Health and Science University		1018573-UNT	-	38,601	38,601
Pass-Through from RTI International		W81XWH1820044	-	56,695	56,695
Pass-Through from RTI International		03-312-026591-65595L	-	222,482	222,482
Pass-Through from RTI International		2-312-0216591-65581L/W81X	-	4,832	4,832
Pass-Through from TDA Research, Inc.		AJ 1403 017 TTU 19 01	-	84,098	84,098
Pass-Through from University of Alabama - Birmingham		W81XWH-16-2-0038	-	(538)	(538)
Pass-Through from University of Alabama - Birmingham		000516840-SC013	-	23,116	23,116
Pass-Through from University of Alabama - Birmingham		000516840-SC013-T002	-	1,416	1,416
Pass-Through from University of Arizona		558602/W81XWH-17-1-0165-P	-	18,623	18,623
Pass-Through from University of Arkansas for Medical Sciences		W81XWH-16-2-0038	-	58,754	58,754
Pass-Through from University of California - Davis		A17-0323-S002	-	21,625	21,625
Pass-Through from University of California - Los Angeles		1520 G YA462	-	246,516	246,516
Pass-Through from University of California - San Francisco		W81XWH-17-1-0631	-	297,633	297,633
Pass-Through from University of California - San Francisco		10227SC	-	5,235	5,235



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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 University of Cincinnati</i>		W81XWH-16-C-0161/010580-006	\$ -	20,756	20,756
<i>Pass-Through from University of Cincinnati</i>		W81XWH-6-2-0020	-	213	213
<i>Pass-Through from University of Colorado</i>		W81XWH-16-1-0161	-	549,113	549,113
<i>Pass-Through from University of Colorado - Denver</i>		FY20 891 013 / W81XWH2020001	-	468	468
<i>Pass-Through from University of Colorado - Denver</i>		W81XWH-15-1-0504	-	1,600	1,600
<i>Pass-Through from University of Florida</i>		W81XWH2010726	-	4,347	4,347
<i>Pass-Through from University of Kansas</i>		FY2019-106	-	27,262	27,262
<i>Pass-Through from University of Maryland</i>		W81XWH-17-1-0702	-	30,013	30,013
<i>Pass-Through from University of Massachusetts Medical School</i>		WA00896900	-	86,707	86,707
<i>Pass-Through from University of Miami</i>		OSP29446-00	-	86,707	86,707
<i>Pass-Through from University of Michigan</i>		W81XWH-20-10272	-	572,033	572,033
<i>Pass-Through from University of Minnesota</i>		K00012142	-	65,595	65,595
<i>Pass-Through from University of Minnesota</i>		W81XWH1810319	-	128,791	128,791
<i>Pass-Through from University of Pennsylvania</i>		W81XWH-18-C0163 57459	-	(31)	(31)
<i>Pass-Through from University of Pennsylvania</i>		576708/MSRC-FY19-02	-	7,709	7,709
<i>Pass-Through from University of Pittsburgh</i>		W81XWH-16-D-0024	-	126,348	126,348
<i>Pass-Through from University of Pittsburgh</i>		W81XWH-16-D-0024-0002	-	297,411	297,411
<i>Pass-Through from University of Pittsburgh</i>		0035859(409685-1)	-	9	9
<i>Pass-Through from University of Pittsburgh</i>		0061688-1	-	1,625	1,625
<i>Pass-Through from University of Tennessee</i>		21-3927-TAMHSC	-	64,019	64,019
<i>Pass-Through from University of Utah</i>		10054284-02/W81XWH2010764	-	89,200	89,200
<i>Pass-Through from University of Washington</i>		UWSC11196/BPO40699	-	107,504	107,504
<i>Pass-Through from University of Washington</i>		UWSC12712; BPO55855	-	7,496	7,496
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>		201600536-01/W81XWH162001	-	269,646	269,646
<i>Pass-Through from Vanderbilt University Medical Center</i>		1	-	18,460	18,460
<i>Pass-Through from Venn Biosciences Corporation</i>		VUMC86826	-	37,689	37,689
<i>Pass-Through from Washington University</i>		W81XWH2010414	-	21,278	21,278
<i>Pass-Through from Western Institute for Biomedical Research</i>		W81XWH-19-10854	-	21,278	21,278
<i>Pass-Through from Yale University</i>		800-1/W81XWH1810247	-	32,568	32,568
<i>Pass-Through from Yale University</i>		W81XWH-20-1-0673	-	15,511	15,511
COVID-19 - Military Medical Research and Development			-	916,551	916,551
<i>Pass-Through from InBios International, Inc.</i>		W81XWH16D0009	-	9,133	9,133
<i>Pass-Through from Johns Hopkins University</i>		W911QY-20-9-0012	-	289,190	289,190
Total - ALN 12.420			2,378,841	48,949,926	51,328,767
Basic Scientific Research	12.431		528,247	31,366,783	31,895,030
<i>Pass-Through from Arizona State University</i>		A 00000354	-	106,157	106,157
<i>Pass-Through from Arizona State University</i>		A 00000354 LOA 001 GRUBESIC	-	163,632	163,632
<i>Pass-Through from Arizona State University</i>		A 00000354-LOA 002 JHA	-	151,832	151,832
<i>Pass-Through from Carnegie Mellon University</i>		1130229-437810	-	38,846	38,846
<i>Pass-Through from Carnegie Mellon University</i>		1130236-420959	-	50,206	50,206
<i>Pass-Through from Carnegie Mellon University</i>		1990682-436180	-	532,786	532,786
<i>Pass-Through from Georgia Institute of Technology</i>		RH541-G2 AWD-101190-G2	-	101,300	101,300

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from National Institute of Aerospace</i>		X19-808509-TAMU 504123-78050 1	\$ -	\$ 16,913	\$ 16,913
<i>Pass-Through from Northeastern University - Boston</i>		W/EXT 504123-78050 3	-	10,375	10,375
<i>Pass-Through from Northeastern University - Boston</i>		(W EXTENSION) 504123-78050; PO	-	16,095	16,095
<i>Pass-Through from Northeastern University - Boston</i>		P1902251 SP0036191-	-	(19,369)	(19,369)
<i>Pass-Through from Northwestern University</i>		PROJ0009952 5588-UTA-ARO-	-	158,499	158,499
<i>Pass-Through from Penn State University</i>		0019 S-001140	-	40,833	40,833
<i>Pass-Through from Regents of the University of California</i>		0160 G UA558	-	96,054	96,054
<i>Pass-Through from University of California - Los Angeles</i>		703584	-	204,934	204,934
<i>Pass-Through from University of California - San Diego</i>		W911NF1510461	-	34,662	34,662
<i>Pass-Through from University of Illinois - Champaign</i>		92954-Z8310205	-	(2,327)	(2,327)
<i>Pass-Through from University of Maryland</i>		3004628717	-	47,621	47,621
<i>Pass-Through from University of Michigan</i>		3004628717; LOA # 1	-	77,552	77,552
<i>Pass-Through from University of Michigan</i>		3004628717; LOA # 2	-	146,550	146,550
<i>Pass-Through from University of Michigan</i>		92688698/ SCON-	-	118,135	118,135
<i>Pass-Through from University of Southern California</i>		00001569	-	82,152	82,152
<i>Pass-Through from Washington State University</i>		W911NF2110027	-	45,375	45,375
<i>Pass-Through from Washington State University</i>		130691-G003884	-	(793)	(793)
<i>Pass-Through from Washington University - St. Louis</i>		W911NF1910241	-	31,689	31,689
Total - ALN 12.431			528,247	33,616,492	34,144,739
Training and Support - Combating Weapons of Mass Destruction	12.501				
<i>Pass-Through from World Organisation for Animal Health</i>		M2101715	-	3,195	3,195
The Language Flagship Grants to Institutions of Higher Education	12.550				
<i>Pass-Through from Institute of International Education</i>		CREDIT REQUEST	-	26,966	26,966
Competitive Grants: Promoting K-12 Student Achievement at Military- Connected Schools	12.556		-	357,657	357,657
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		-	17,295	17,295
Centers for Academic Excellence	12.598		20,000	622,129	642,129
Basic, Applied, and Advanced Research in Science and Engineering	12.630		424,052	7,217,541	7,641,593
<i>Pass-Through from Academy of Applied Science</i>		W911NF1020076;6 01608	-	2,784	2,784
<i>Pass-Through from Advanced Regenerative Manufacturing Institute</i>		T0069-C	-	68,343	68,343
<i>Pass-Through from Advanced Robotics for Manufacturing Institute</i>		M1903376 W911NF-10-D-	-	140,262	140,262
<i>Pass-Through from DCS Corporation</i>		0002	(10,260)	-	(10,260)
<i>Pass-Through from Florida Atlantic University</i>		TR-K205	-	11,634	11,634
<i>Pass-Through from Johns Hopkins University</i>		CLIN 23 / 23 21	-	135,125	135,125
<i>Pass-Through from Johns Hopkins University</i>		2003752926	-	139,874	139,874
<i>Pass-Through from Lockheed Martin Corporation</i>		4104373632	-	38,266	38,266
<i>Pass-Through from Locoal Charcoal Company</i>		M2100393 D01W911SR14120	-	89,831	89,831
<i>Pass-Through from MSI STEM Research &amp; Development Consortium</i>		001002 W911SR-14-2-	-	14,666	14,666
<i>Pass-Through from MSI STEM Research &amp; Development Consortium</i>		0001	14,250	133,156	147,406
<i>Pass-Through from National Science Teachers Association</i>		21-871-027 5589-UTEP-ARMY-	-	4,085	4,085
<i>Pass-Through from Pennsylvania State University</i>		0045	174,613	93,808	268,421
<i>Pass-Through from Perigean Technologies LLC</i>		UTA20-000693	-	98,634	98,634
<i>Pass-Through from Science and Technology Corporation</i>		20-10-9092	-	9,209	9,209
<i>Pass-Through from Shear Form, Inc.</i>		M1600968	-	1,605	1,605
<i>Pass-Through from Signature Science, LLC</i>		S1144	-	860	860
<i>Pass-Through from University of Arkansas</i>		UA2021-231	-	20,127	20,127
<i>Pass-Through from University of Central Florida</i>		24066106	-	104,996	104,996
<i>Pass-Through from University of Notre Dame</i>		203517UTA	-	25,553	25,553
<i>Pass-Through from University of Pennsylvania</i>		576433	-	23,223	23,223

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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 Pennsylvania</i>		576893; PO# 4270729	\$ -	\$ 34,623	\$ 34,623
<i>Pass-Through from University of Pennsylvania</i>		578417	-	41,358	41,358
<i>Pass-Through from University of Pennsylvania</i>		578429; PO# 4422952	-	4,439	4,439
<i>Pass-Through from University of Pennsylvania</i>		5784291; LOA 001	-	26,467	26,467
<i>Pass-Through from University of Utah</i>		10028801-UNT	-	21,403	21,403
Total - ALN 12.630			602,655	8,501,872	9,104,527
Legacy Resource Management Program	12.632		-	19,772	19,772
<i>Pass-Through from Colorado State University</i>		G-09817-02	-	33	33
COVID-19 - Legacy Resource Management Program			-	30,510	30,510
Total - ALN 12.632			-	50,315	50,315
Past Conflict Accounting	12.740		-	72,381	72,381
<i>Pass-Through from Ohio State University</i>		60074240-TAMU	-	75,912	75,912
<i>Pass-Through from Ohio State University</i>		60074242	-	-	-
Total - ALN 12.740			-	148,293	148,293
Uniformed Services University Medical Research Projects	12.750		-	339,310	339,310
<i>Pass-Through from Geneva Foundation</i>		S-10535-01	-	417	417
<i>Pass-Through from Geneva Foundation</i>		S-10557- 01/HU0001182003	-	-	-
<i>Pass-Through from Geneva Foundation</i>		7	-	3,974	3,974
<i>Pass-Through from Geneva Foundation</i>		S-11048-01	-	70,512	70,512
<i>Pass-Through from Henry M. Jackson Foundation</i>		SHARMA- HMJF/DHA	-	122,676	122,676
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>		AWD 5169 PO 98704	-	25,795	25,795
<i>Pass-Through from Washington State University</i>		130602 G003993/HU00011 810	-	337	337
Total - ALN 12.750			-	563,021	563,021
Air Force Defense Research Sciences Program	12.800		4,959,863	9,796,182	14,756,045
<i>Pass-Through from Aptima, Inc.</i>		1398-2000	-	23,102	23,102
<i>Pass-Through from Asian Office of Aerospace Research and Dev</i>		FA2386-18-1-4075	-	50,406	50,406
<i>Pass-Through from ARCTOS Technology Solutions LLC</i>		165852-19F5830- 19-02-C1	-	79,290	79,290
<i>Pass-Through from Clarity Innovations, Inc.</i>		M2002127	-	5	5
<i>Pass-Through from CFD Research Corporation</i>		9317	-	32,798	32,798
<i>Pass-Through from Edison Welding Institute</i>		58950GTH/ PO 219348	-	132,866	132,866
<i>Pass-Through from Electroninks, Inc.</i>		M2102797	-	2,540	2,540
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		61494-1	-	95,482	95,482
<i>Pass-Through from Flexodes, Inc.</i>		M2100888	-	73,150	73,150
<i>Pass-Through from Florida State University</i>		R02023	-	33,432	33,432
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		AHUUSAF/UTHSC SA/FA8650-17	-	64,792	64,792
<i>Pass-Through from Georgia Institute of Technology</i>		D8736-S1	26,100	81,665	107,765
<i>Pass-Through from Harmony Aeronautics LLC</i>		M2101021	-	44,593	44,593
<i>Pass-Through from Henry M. Jackson Foundation</i>		4439/FA8650-18- 26837	-	8,761	8,761
<i>Pass-Through from Indiana University</i>		FA9550190391	-	89,605	89,605
<i>Pass-Through from Kaney Aerospace, Inc.</i>		203552	-	49,362	49,362
<i>Pass-Through from Lynntech, Inc.</i>		AF-045	-	83,697	83,697
<i>Pass-Through from Massachusetts Institute of Technology</i>		5710003842	-	27,187	27,187
<i>Pass-Through from Michigan State University</i>		RC108022TT	-	218,231	218,231
<i>Pass-Through from National Aerospace Solutions LLC</i>		407039	-	70	70
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO20210034	-	3,040,319	3,040,319
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		847205572 F4359-01 PO	-	129,993	129,993
<i>Pass-Through from New York University</i>		IB00001336	-	(11,185)	(11,185)
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		FA880317C001	-	234,507	234,507
<i>Pass-Through from Ohio State University</i>		60052491; PO# RF01423516	-	86,719	86,719

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Old Dominion University Research Foundation</i>		16-138-300345-010	\$ -	56,874	56,874
<i>Pass-Through from Pennsylvania State University</i>		5910-TAM-AFOSR-0233	-	(176)	(176)
<i>Pass-Through from Physics, Materials, and Applied Mathematics Research, LLC</i>		8045-S1	-	4,388	4,388
<i>Pass-Through from Princeton University</i>		0000242	-	30,180	30,180
<i>Pass-Through from Regents of the University of Colorado</i>		1556431	-	183,856	183,856
<i>Pass-Through from Regents of the University of Michigan</i>		3004102678	-	72,781	72,781
<i>Pass-Through from Southwest Research Institute</i>		M99060RR	-	226,012	226,012
<i>Pass-Through from Stanford University</i>		60803373-114411	-	2,834	2,834
<i>Pass-Through from Universal Technology Corporation</i>		165852-18F5828-19-11-C1	-	23,898	23,898
<i>Pass-Through from Universal Technology Corporation</i>		17-S7700-01-C5	-	(138)	(138)
<i>Pass-Through from University of Arizona</i>		471521 1	-	159,248	159,248
<i>Pass-Through from University of Arizona</i>		511857	-	59,181	59,181
<i>Pass-Through from University of California</i>		1010 G WA356	-	224,110	224,110
<i>Pass-Through from University of California - Los Angeles</i>		0205 G XA216	-	78,791	78,791
<i>Pass-Through from University of Cincinnati</i>		FA86501726G24	-	598	598
<i>Pass-Through from University of Cincinnati</i>		FA86501926G32	-	241,236	241,236
<i>Pass-Through from University of Cincinnati</i>		008043-016 PREV	-	-	-
<i>Pass-Through from University of Cincinnati</i>		008043-013	-	(984)	(984)
<i>Pass-Through from University of Cincinnati</i>		008043-017 PREV	-	-	-
<i>Pass-Through from University of Cincinnati</i>		008043-016	-	50,942	50,942
<i>Pass-Through from University of Connecticut</i>		430866	-	18,327	18,327
<i>Pass-Through from University of Dayton Research Institute</i>		RSC20072	-	17,355	17,355
<i>Pass-Through from University of Dayton Research Institute</i>		RSC21002	-	1,621	1,621
<i>Pass-Through from University of Delaware</i>		59409	-	32,962	32,962
<i>Pass-Through from University of Florida</i>		00001783	-	108,728	108,728
<i>Pass-Through from University of Michigan</i>		K00011267; PO#	-	-	-
<i>Pass-Through from University of Michigan</i>		3005641523	-	157,805	157,805
<i>Pass-Through from University of Michigan</i>		K00015219	-	58,603	58,603
<i>Pass-Through from University of Tennessee</i>		A20-1043-S001	-	87,120	87,120
<i>Pass-Through from University of Tennessee - Knoxville</i>		A17-1323-S001-2	-	45,335	45,335
<i>Pass-Through from UHV Technologies, Inc.</i>		UTA-2019-1	-	60	60
<i>Pass-Through from ViaForensics LLC</i>		M2100601	-	123,997	123,997
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		450519-19093	-	33,165	33,165
<i>Pass-Through from Virginia Tech University</i>		FA95501110313	-	(3,778)	(3,778)
<i>Pass-Through from West Virginia University Research</i>		18-560-TTU	-	208,053	208,053
<i>Pass-Through from Wichita State University</i>		WSU#15662	-	(1,737)	(1,737)
<i>Pass-Through from Wichita State University</i>		WSU#16366	-	877,976	877,976
<i>Pass-Through from Wyle Laboratories</i>		FA807514D0025	-	52,799	52,799
Total - ALN 12.800			4,985,963	17,699,591	22,685,554
Language Grant Program	12.900		-	49,493	49,493
<i>Pass-Through from National Security Technologies, LLC</i>		H98230-20-1-0204	-	85,711	85,711
Total - ALN 12.900			-	135,204	135,204
Mathematical Sciences Grants	12.901		-	46,866	46,866
Information Security Grants	12.902		-	241,836	241,836
<i>Pass-Through from Fordham University</i>		FORD0063-30353	-	26,643	26,643
<i>Pass-Through from National Security Technologies, LLC</i>		H98230-20- 1-0403	-	138,687	138,687
<i>Pass-Through from National Security Technologies, LLC</i>		H98230-20-1-0329	-	106,751	106,751
Total - ALN 12.902			-	513,917	513,917
GenCyber Grants Program	12.903		-	-	-
<i>Pass-Through from Board of Regents of The University System of Georgia</i>		451020-001	-	3,905	3,905
<i>Pass-Through from National Security Technologies, LLC</i>		H98230-20-1-0112	-	72,378	72,378
Total - ALN 12.903			-	76,283	76,283
CyberSecurity Core Curriculum	12.905		-	492,037	492,037
<i>Pass-Through from Dakota State University</i>		266-840273	-	11,297	11,297
<i>Pass-Through from Norwich University</i>		22341-RS012	-	915,009	915,009
Total - ALN 12.905			-	1,418,343	1,418,343

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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>					
Research and Technology Development	12.910		\$ 2,205,355	\$ 7,189,992	\$ 9,395,347
<i>Pass-Through from AlphaCore, Inc.</i>		D17PC00124	-	7,162	7,162
<i>Pass-Through from Case Western Reserve University</i>		RES514840	-	9,924	9,924
<i>Pass-Through from Center for Open Science</i>		N660011924015- PASS THRU	-	11,710	11,710
<i>Pass-Through from Center for Open Science</i>		N660011924015- PICKET-99K	-	9,310	9,310
<i>Pass-Through from General Dynamics Information Technology, Inc.</i>		07ESM1071263	-	(2,183)	(2,183)
<i>Pass-Through from George Mason University</i>		HR00112020048	-	4,883	4,883
<i>Pass-Through from GrammaTech, Inc.</i>		GTS20-06	-	853,471	853,471
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		10191	-	190,142	190,142
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		N6600119C4022	-	153,897	153,897
<i>Pass-Through from Mayachitra Incorporated</i>		TSU-NAVAIR-0199	-	70,896	70,896
<i>Pass-Through from Montana State University</i>		G189-19-W7329	-	34,296	34,296
<i>Pass-Through from Netrias LLC</i>		19004	-	122,270	122,270
<i>Pass-Through from Northeastern University - Boston</i>		505131-78050	-	6,605	6,605
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		CPA 1923579	-	144,890	144,890
<i>Pass-Through from Oregon State University</i>		RM136A-A 5562-UTSA- DARPA-0055	-	157,792	157,792
<i>Pass-Through from Pennsylvania State University</i>		6145-TAMU-ARO- 0272	-	1,967	1,967
<i>Pass-Through from Pennsylvania State University</i>		PO#LBN9513646;B	-	257,745	257,745
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>		BN#14787	-	125,372	125,372
<i>Pass-Through from Siege Technologies LLC</i>		P2011001A	-	28,964	28,964
<i>Pass-Through from Signature Science, LLC</i>		M1903866	-	111,169	111,169
<i>Pass-Through from Stealth Software Technologies, Inc.</i>		M2002908	-	77,565	77,565
<i>Pass-Through from The Charles Stark Draper Laboratory, Inc.</i>		SC001-000001312 (HR001120-C0032)	17,884	97,579	115,463
<i>Pass-Through from University of California - San Diego</i>		124638411	-	17,059	17,059
<i>Pass-Through from University of Central Florida</i>		16406A02	-	49,385	49,385
<i>Pass-Through from University of Chicago</i>		FP065306-B	-	1,715	1,715
<i>Pass-Through from University of Florida</i>		00002612	-	2,174	2,174
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		HR001119C0042	-	173,879	173,879
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		090165-16882	-	153,493	153,493
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		090165-16882 LOA (ELLINGTON)	-	122,323	122,323
<i>Pass-Through from University of Maryland</i>		67441-Z9246201	-	913	913
<i>Pass-Through from University of Minnesota</i>		A0006856901 574468; PO	-	173,148	173,148
<i>Pass-Through from University of Pennsylvania</i>		4211445	-	272,391	272,391
<i>Pass-Through from University of Southern California</i>		123547741	-	28,844	28,844
<i>Pass-Through from Weill Medical College of Cornell University</i>		201556	-	90,137	90,137
<i>Pass-Through from William Marsh Rice University</i>		R1A431	-	105,715	105,715
<i>Pass-Through from Yale University</i>		GR103492 (CON- 80001390)	-	344,426	344,426
COVID-19 - Research and Technology Development					
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		N6600119C4022	-	463,159	463,159
Total - ALN 12.910			2,223,239	11,664,179	13,887,418
Total - U.S. Department of Defense			17,762,505	333,561,034	351,323,539
<b>U.S. Department of Housing and Urban Development</b>					
U.S. Department of Housing and Urban Development	14.XXX				
<i>Pass-Through from Lower Manhattan Development Corporation</i>		TXHHU0046-18 9974	-	148,172	148,172
<i>Pass-Through from Lower Manhattan Development Corporation</i>			-	74,579	74,579
Total - ALN 14.XXX			-	222,751	222,751
Community Development Block Grants/Entitlement Grants	14.218				
<i>Pass-Through from Rice Institute, Inc.</i>		R7U261	-	285,730	285,730
Youth Homelessness Demonstration Program	14.276				
<i>Pass-Through from Rice Institute, Inc.</i>			-	277,077	277,077
General Research and Technology Activity	14.506				
<i>Pass-Through from Rice Institute, Inc.</i>			-	103,581	103,581

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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 Housing and Urban Development (continued)</b>					
Research and Evaluations, Demonstrations, and Data Analysis and Utilization <i>Pass-Through from Colorado State University</i>	14.536	G-91457-01	\$ -	\$ 89,322	\$ 89,322
Healthy Homes Technical Studies Grants <i>Pass-Through from Baylor College of Medicine</i>	14.906	TXHHU0043-18	57,366	94,834	152,200
			-	26,995	26,995
Total - ALN 14.906			57,366	121,829	179,195
Total - U.S. Department of Housing and Urban Development			57,366	1,100,290	1,157,656
<b>U.S. Department of the Interior</b>					
U.S. Department of the Interior	15.XXX	140F0918A0015- F140F0520F0048	-	123,510	123,510
		140F0918A0015- 140F016F0139	-	840	840
		140F0918A0015- 140F0519F0121	-	2,705	2,705
<i>Pass-Through from Norwegian Geotechnical Institute</i>		18-1076	-	22,641	22,641
<i>Pass-Through from University of California - Berkeley</i>		10627	-	13,897	13,897
<i>Pass-Through from University of Connecticut</i>		348409/383246/43 0086	-	20,373	20,373
Total - ALN 15.XXX			-	183,966	183,966
Cultural and Paleontological Resources Management	15.224		-	3,804	3,804
Fish, Wildlife and Plant Conservation Resource Management	15.231		-	34,338	34,338
Joint Fire Science Program	15.232		-	54,721	54,721
Environmental Quality and Protection	15.236		44,873	283,790	328,663
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		8,453	133,849	142,302
Marine Minerals Activities	15.424		-	222,960	222,960
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities	15.441		-	279,129	279,129
Water Desalination Research and Development <i>Pass-Through from Arizona State University</i>	15.506	A 00000518	3,034	116,535	119,569
			-	11,860	11,860
Total - ALN 15.506			3,034	128,395	131,429
Cultural Resources Management	15.511		-	8,579	8,579
Applied Science Grants	15.557		-	7,815	7,815
SECURE Water Act - Research Agreements	15.560		-	105,709	105,709
Sport Fish Restoration	15.605		-	10,729,382	10,729,382
Fish and Wildlife Management Assistance	15.608		17,223	141,661	158,884
<i>Pass-Through from Arkansas Game and Fish Commission</i>		20-1164	-	33,837	33,837
<i>Pass-Through from Invasive Species Action Network</i>		21-001A	-	9,170	9,170
Total - ALN 15.608			17,223	184,668	201,891
Wildlife Restoration and Basic Hunter Education <i>Pass-Through from American Samoa Government</i>	15.611	NAID-20190015	382,289	6,047,794	6,430,083
			-	(848)	(848)
Total - ALN 15.611			382,289	6,046,946	6,429,235
Cooperative Endangered Species Conservation Fund	15.615		121,856	340,927	462,783
Coastal	15.630		-	80,367	80,367

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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>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of the Interior (continued)</b>					
State Wildlife Grants	15.634		\$ 376,722	\$ 1,642,834	\$ 2,019,556
<i>Pass-Through from Oklahoma State University</i>		2-561740-TAMU	-	47,345	47,345
<i>Pass-Through from Virginia Institute of Marine Science</i>		723292-712683	-	21,682	21,682
Total - ALN 15.634			376,722	1,711,861	2,088,583
Research Grants (Generic)	15.650		-	238,376	238,376
<i>Pass-Through from Louisiana Department of Wildlife and Fisheries</i>		U513104999 513 / 2000330811	-	21,696	21,696
Total - ALN 15.650			-	260,072	260,072
Migratory Bird Monitoring, Assessment and Conservation	15.655		-	113,407	113,407
Endangered Species Recovery Implementation	15.657		35,785	673,856	709,641
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0406 17 057737	-	147	147
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0406 18 061358	12,029	56,809	68,838
Total - ALN 15.657			47,814	730,812	778,626
Candidate Species Conservation	15.660		-	48,024	48,024
NFWF-USFWS Conservation Partnership	15.663		-	28,251	28,251
<i>Pass-Through from Eastern New Mexico University</i>		SA 01 063348	-	28,251	28,251
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1907 20 067912	-	28,331	28,331
Total - ALN 15.663			-	56,582	56,582
Fish and Wildlife Coordination and Assistance	15.664		-	8,205	8,205
Cooperative Landscape Conservation	15.669		-	15,367	15,367
Cooperative Ecosystem Studies Units	15.678		16,216	929,368	945,584
Assistance to State Water Resources Research Institutes	15.805		-	264,970	264,970
Earthquake Hazards Program Assistance	15.807		-	77,114	77,114
<i>Pass-Through from University of Southern California</i>		131437035	-	3,993	3,993
Total - ALN 15.807			-	81,107	81,107
U.S. Geological Survey Research and Data Collection	15.808		36,367	180,128	216,495
<i>Pass-Through from Florida Atlantic University</i>		TR-K203	-	9,282	9,282
<i>Pass-Through from University of Arkansas</i>		UA2021-214	-	36,433	36,433
Total - ALN 15.808			36,367	225,843	262,210
National Cooperative Geologic Mapping	15.810		-	297,277	297,277
Cooperative Research Units	15.812		-	24,730	24,730
National Geological and Geophysical Data Preservation	15.814		-	33,457	33,457
National and Regional Climate Adaptation Science Centers	15.820		-	11,614	11,614
<i>Pass-Through from Oklahoma State University</i>		2-569180 TAMU1	-	11,614	11,614
<i>Pass-Through from Oklahoma State University</i>		2-569180 UTEP1	-	9,933	9,933
<i>Pass-Through from University of Oklahoma</i>		2020-17	-	126,710	126,710
Total - ALN 15.820			-	148,257	148,257
Native American Graves Protection and Repatriation Act	15.922		-	(167)	(167)
National Center for Preservation Technology and Training	15.923		-	30,461	30,461
American Battlefield Protection	15.926		4,123	6,344	10,467
Cooperative Research and Training Programs - Resources of the National Park System	15.945		29,610	493,463	523,073
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	10,226	10,226

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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>					
Emergency Supplemental Historic Preservation Fund <i>Pass-Through from Galveston Historical Foundation, Inc.</i>	15.957	M2002784	\$ -	\$ 107,671	\$ 107,671
			-	26,944	26,944
Total - ALN 15.957			-	134,615	134,615
Route 66 Corridor Preservation	15.958		-	(898)	(898)
Total - U.S. Department of the Interior			1,088,580	24,452,728	25,541,308
<b>U.S. Department of Justice</b>					
U.S. Department of Justice	16.XXX	FE95C2ED-08C2- 471B-908B-E90D J-3091 J-3091 15F06719D000209 4 CLIN 0003 J-3091 15F06719D000209 4 CLIN 0004 J-3091 15F06719D000209 4 CLIN 0005 J-3091 15F06719D000209 4 CLIN 0006 J-3091 15F06719D000209 4 CLIN 0007 PSC-18-080 15F06718C000252 3 1 15F06718C000252 3 3 15F06718C000254 8 15F06718C000256 7 15F06719D000209 4 CLIN 0001 15F06720C000203 4 20-1238 09-097UUU-TAMK	-	275,017	275,017
			-	3	3
			-	1	1
			-	607,098	607,098
			-	2,127,365	2,127,365
			-	1,416	1,416
			-	99,316	99,316
			-	5,262	5,262
			-	10,313	10,313
			-	236,914	236,914
			21,405	15,876	37,281
			-	32,507	32,507
			-	2,903	2,903
			-	83,487	83,487
			-	17,195	17,195
<i>Pass-Through from West Virginia University</i>			-	49,653	49,653
Total - ALN 16.XXX			21,405	3,564,326	3,585,731
Juvenile Justice and Delinquency Prevention <i>Pass-Through from FRIENDS FIRST, Inc.</i>	16.540	UTA17-001367	-	(6,469)	(6,469)
Missing Children's Assistance	16.543		-	136,597	136,597
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		404,561	6,524,402	6,928,963
<i>Pass-Through from Case Western Reserve University</i>		RES515654	-	55,145	55,145
<i>Pass-Through from Colorado State University</i>		270980	-	20,959	20,959
<i>Pass-Through from Northeastern University</i>		2017VFGX0005	-	2,363	2,363
<i>Pass-Through from Rutgers University</i>		2016MUCXK011	-	12,211	12,211
<i>Pass-Through from West Virginia University</i>		270950	-	34,627	34,627
<i>Pass-Through from WestEd</i>		S-00018114	-	29,917	29,917
Total - ALN 16.560			404,561	6,679,624	7,084,185
Criminal Justice Research and Development Graduate Research Fellowships	16.562		-	(2,415)	(2,415)
National Institute of Justice W.E.B. DuBois Fellowship Program <i>Pass-Through from University of Illinois - Champaign - Urbana</i>	16.566	2018R2CX0022	-	2,146	2,146
Crime Victim Assistance <i>Pass-Through from Fort Bend County</i>	16.575	2019-MO-BX0026	-	485,127	485,127
			-	60,934	60,934



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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 Providence Place</i>		SHARMA- EVALUATION HO	\$ -	\$ 13,198	\$ 13,198
Total - ALN 16.575			-	559,259	559,259
Crime Victim Assistance/Discretionary Grants	16.582		20,016	999,771	1,019,787
<i>Pass-Through from Medical University of South Carolina</i>		2017-MU-GX-K144	-	2,733	2,733
<i>Pass-Through from National Crime Victim Law Institute</i>		13-5372-053	-	3,330	3,330
<i>Pass-Through from Research Foundation of CUNY</i>		2018-V3-GX-K025	-	36,490	36,490
Total - ALN 16.582			20,016	1,042,324	1,062,340
Drug Court Discretionary Grant Program	16.585				
<i>Pass-Through from Denton County</i>		20-0432	-	12,048	12,048
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589				
<i>Pass-Through from Center Against Sexual and Family Violence</i>		2019-WR-AX-0043	-	56,546	56,546
Corrections Training and Staff Development	16.601		-	80,344	80,344
Project Safe Neighborhoods	16.609		-	36,444	36,444
Public Safety Partnership and Community Policing Grants	16.710		703,918	5,831,235	6,535,153
<i>Pass-Through from Fort Bend County</i>		000180342	-	29,250	29,250
Total - ALN 16.710			703,918	5,860,485	6,564,403
Juvenile Mentoring Program	16.726				
<i>Pass-Through from FRIENDS FIRST, Inc.</i>		UTA21-000017	-	24,743	24,743
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	44,526	44,526
DNA Backlog Reduction Program	16.741		-	1,080,119	1,080,119
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745				
<i>Pass-Through from Lubbock County</i>		2017-MO-BX-0031	-	(39,643)	(39,643)
Second Chance Act Reentry Initiative	16.812		-	13,172	13,172
Postconviction Testing of DNA Evidence	16.820		-	102,718	102,718
Smart Prosecution Initiative	16.825				
<i>Pass-Through from Montgomery County</i>		270840	-	(253)	(253)
STOP School Violence	16.839		131,877	659,113	790,990
Total - U.S. Department of Justice			1,281,777	19,905,754	21,187,531
<b>U.S. Department of Labor</b>					
International Labor Programs	17.401		-	11,808	11,808
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	54,874	54,874
Mine Health and Safety Grants	17.600		-	577,275	577,275
Total - U.S. Department of Labor			-	643,957	643,957
<b>U.S. Department of State</b>					
Academic Exchange Programs - Undergraduate Programs	19.009				
<i>Pass-Through from University of Connecticut</i>		423262	-	82,649	82,649
Global Threat Reduction	19.033		-	115,135	115,135
Public Diplomacy Programs	19.040		-	17,797	17,797
<i>Pass-Through from University of Nebraska at Omaha</i>		45-2402-1031-303	-	12,681	12,681
Total - ALN 19.040			-	30,478	30,478

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of State (continued)</b>					
Academic Exchange Programs - Graduate Students <i>Pass-Through from America-Mideast Educational And Training Services, Inc.</i>	19.400	20219-20	\$ - \$	44,860	\$ 44,860
Counter Narcotics	19.704		-	3,340,244	3,340,244
AEECA/ESF PD Programs	19.900		-	28,940	28,940
Export Control and Related Border Security	19.901		-	15,011	15,011
Total - U.S. Department of State			-	3,657,317	3,657,317
<b>U.S. Department of Transportation</b>					
U.S. Department of Transportation	20.XXX	693JJ619C000005	-	132,917	132,917
		697DCK-19-H-00011	23,046	11,293	34,339
		UTA12-000814			
<i>Pass-Through from Center for Transportation and the Environment</i>		PORTLAND	-	(2)	(2)
<i>Pass-Through from Center for Transportation and the Environment</i>		UTA19-000611	-	19,177	19,177
		693KA8-20-F-00175	-	979,498	979,498
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		16ABBO0168	-	11,290	11,290
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 -			
		RELEASE 21	-	7,214	7,214
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 35 -			
		RELEASE 1	-	90	90
<i>Pass-Through from ICF International, Inc.</i>		20KCSK0059	-	139,142	139,142
<i>Pass-Through from KAI, LLC</i>		UTA20-000810	-	10,841	10,841
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SH-20)	-	(14,565)	(14,565)
<i>Pass-Through from Parsons Brinckerhoff, Inc.</i>		M2002753	-	95,564	95,564
<i>Pass-Through from University of Arkansas</i>		UA2020-141	-	84,765	84,765
Total - ALN 20.XXX			23,046	1,477,224	1,500,270
Airport Improvement Program and COVID-19 Airports Programs	20.106		128,055	155,847	283,902
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 12	130,984	56,923	187,907
Total - ALN 20.106			259,039	212,770	471,809
Aviation Research Grants	20.108		38,114	69,104	107,218
<i>Pass-Through from Mississippi State University</i>		194100-36236-01		47,702	47,702
Total - ALN 20.108			38,114	116,806	154,920
Air Transportation Centers of Excellence	20.109		-	40,946	40,946
<i>Pass-Through from New Mexico State University</i>		Q01917	-	57,612	57,612
Total - ALN 20.109			-	98,558	98,558
Highway Research and Development Program	20.200		-	159,941	159,941
<i>Pass-Through from American Road and Transportation Builders Association</i>		693JJ31750009	-	221,080	221,080
<i>Pass-Through from American Road and Transportation Builders Association</i>		693JJ31750009-1	-	12,757	12,757
		CS-190009 002			
<i>Pass-Through from Cambridge Systematics</i>		NTP	-	144,485	144,485
<i>Pass-Through from Changeis, Inc.</i>		V3132017	-	77,000	77,000
<i>Pass-Through from Changeis, Inc.</i>		V3272086	-	1,882	1,882
		CORA-045-04128 :			
		0001	-	187	187
<i>Pass-Through from DIGITALiBiz</i>		693G61C100060	-	174	174
<i>Pass-Through from Geosyntec Consultants, Inc.</i>		UTA20-000812	-	14,399	14,399
<i>Pass-Through from Houston - Galveston Area Council</i>		ID #2631	-	25,864	25,864
<i>Pass-Through from Ipsos Public Affairs LLC</i>		M2000636	-	2,066	2,066
		16ABBO0168 -			
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 26	-	153,145	153,145

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168- RELEASE 18	\$ -	\$ 941	\$ 941
		1036340 WORK #			
<i>Pass-Through from Minnesota Department of Transportation</i>		1	-	45,519	45,519
<i>Pass-Through from Minnesota Department of Transportation</i>		1045186	-	10,905	10,905
<i>Pass-Through from Nas - Transportation Research Board</i>		NAS - 165 - # 16 - HR- 20-44	-	27,761	27,761
		NCHRP-224-913- 0001617	-	41,565	41,565
<i>Pass-Through from Nas - Transportation Research Board</i>		HR 03-132 - 0001164	27,579	29,717	57,296
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 03-141	-	7,978	7,978
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 05-24 - 0001212	-	291,138	291,138
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 07-29	-	32,139	32,139
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 07-30	-	9,583	9,583
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 09-57A - 0001203	-	149,604	149,604
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 09-65	-	36,618	36,618
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 14-46	-	8,993	8,993
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 17-11(003)	-	1,240	1,240
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 17-71(A) - 0001665/905	48,461	106,074	154,535
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-05-(51-09)	-	98	98
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-06(25-04) - 0001613	-	41,671	41,671
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-07(358)	-	25,870	25,870
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-123(006)	-	7,278	7,278
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 22-35 - 0001220	-	215,836	215,836
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 22-37 - # 13	-	245,445	245,445
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR08-114A- 0001244	-	(496)	(496)
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 02 HR 07/23 - 0000273	-	133,987	133,987
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - # 07 - HR 11-08	-	49,178	49,178
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 # 06 - HR 17-92	-	56,500	56,500
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 10 HR 20- 07(368)	-	39,317	39,317
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 11 - (HR 03-134)	46,643	89,372	136,015
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 14- (HR 22-38)	-	157,294	157,294
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 15 HR 20- 44(009)	28,884	47,096	75,980
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 17 HR 06- 18 - S	53,910	101,559	155,469
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 9 HR 20- 07(384)	-	50,406	50,406
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NCHRP-14-41 - FY 2018	-	100	100
<i>Pass-Through from National Academy of Sciences</i>		HR 08-121	26,309	80,155	106,464
		HR 10-103 PO 0001408	157,009	7,836	164,845
		HR 12-113 PO	-	205,387	205,387
<i>Pass-Through from National Academy of Sciences</i>		1111030	-	10,067	10,067
<i>Pass-Through from National Academy of Sciences</i>		HR 12-121	-	(10,194)	(10,194)
<i>Pass-Through from National Academy of Sciences</i>		NCHRP-206	-	(10,194)	(10,194)

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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 National Academy of Sciences - Transit Cooperative Research Program</i>		NAS 165 18 - TCRP A-44	\$ -	96,591	96,591
<i>Pass-Through from Oklahoma Department of Transportation</i>		2304/345906128/J P01946(72)	-	(2,730)	(2,730)
<i>Pass-Through from Oklahoma Department of Transportation</i>		2304/3459063128/ 01946(76)	-	273	273
<i>Pass-Through from Oklahoma State University</i>		1-503191-01	-	21,673	21,673
<i>Pass-Through from State of Alaska, Department of Transportation and Public Facilities</i>		MOA 2517H026	-	(1,145)	(1,145)
<i>Pass-Through from State of Alaska, Department of Transportation and Public Facilities</i>		2521H026	-	59,793	59,793
<i>Pass-Through from The Curators of The University of Missouri</i>		C00062898-1	-	113,649	113,649
<i>Pass-Through from Transportation Research Board of the National Academies</i>		HR 12-120	8,600	81,454	90,054
<i>Pass-Through from University of Connecticut</i>		152092	-	49,319	49,319
<i>Pass-Through from University of Florida</i>		00002538	-	18,478	18,478
<i>Pass-Through from University of Maryland - College Park</i>		47791-Z9000203	-	119,815	119,815
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		451637-19C36	3,234	32,340	35,574
Total - ALN 20.200			400,629	3,756,027	4,156,656
Highway Planning and Construction	20.205		376,282	2,321,061	2,697,343
<i>Pass-Through from Arizona Department of Transportation</i>		A T16-147813 P001 2019 001205 - (JPA 19-0007343-I )	-	1,034	1,034
<i>Pass-Through from Arizona Department of Transportation</i>		TRN5280	-	2,048	2,048
<i>Pass-Through from Central Texas Council of Governments</i>		TRN5281	-	30,867	30,867
<i>Pass-Through from Central Texas Council of Governments</i>		TRN6502	-	74,331	74,331
<i>Pass-Through from Central Texas Council of Governments</i>		TRN6502	-	38,723	38,723
<i>Pass-Through from Crash Avoidance Metrics Partnership</i>		0000331	-	944,645	944,645
<i>Pass-Through from Customer Value Systems, Inc.</i>		#001	-	59,177	59,177
<i>Pass-Through from Houston - Galveston Area Council</i>		M2001616	-	34,059	34,059
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 20	-	1,148	1,148
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 22 - # 44	-	29,945	29,945
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 12	-	90,216	90,216
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 13	-	51,197	51,197
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 14	-	7,097	7,097
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 15	-	158	158
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 23	-	32,846	32,846
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 24	-	101,872	101,872
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 25	-	5,541	5,541
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 27	-	38,873	38,873
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 28	-	21,234	21,234
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 RELEASE 7 18	-	30,679	30,679
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 2	-	3,838	3,838
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 3	-	(765)	(765)
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168/ 17 RELEASE 8	-	4,818	4,818
<i>Pass-Through from ICF International, Inc.</i>		17ANBO0007 - RELEASE 3	-	71,231	71,231
<i>Pass-Through from Kittelson &amp; Associates, Inc.</i>		17763	-	4	4
<i>Pass-Through from Minnesota Department of Transportation</i>		1036219	-	57,605	57,605
<i>Pass-Through from Mississippi Department of Transportation</i>		SPR2017(033)1074 57-1	-	48,964	48,964
<i>Pass-Through from Montana Department of Transportation</i>		9344-723	-	2,319	2,319
<i>Pass-Through from Montana Department of Transportation</i>		9929-819	-	185	185
<i>Pass-Through from MRI Global (Midwest Research Institute)</i>		681-110950-1	-	9,698	9,698
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-05(51-15) - 0001475	-	872	872

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 34 HR 17-79 - 0000920	\$ 20,126	\$ 38,622	\$ 58,748
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 38 HR 20-07(374) - 000106	-	512	512
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 HR 20-44(024) 19	-	36,304	36,304
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 20 HR 15-71 905 - 000156	49,488	102,748	152,236
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 21 905 HR 15-76 - 000157	1,040	59,013	60,053
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 22 HR 15-74 905 - 000158	38,145	106,871	145,016
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		0001534 - HR 15-69	484	70,323	70,807
<i>Pass-Through from North Central Texas Council of Governments</i>		M1801805	-	(69)	(69)
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6492	-	40,906	40,906
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6495	-	28,663	28,663
<i>Pass-Through from Ohio Department of Transportation</i>		31347	30,426	4,433	34,859
<i>Pass-Through from Ohio Department of Transportation</i>		32748	16,940	45,412	62,352
<i>Pass-Through from Oregon Department of Transportation</i>		30240	-	33,534	33,534
<i>Pass-Through from Parsons Brinckerhoff, Inc.</i>		A T13-041462:1 PB 11580A	-	(43,033)	(43,033)
<i>Pass-Through from State of Alaska, Department of Transportation and Public Facilities</i>		2521H033	-	35,614	35,614
<i>Pass-Through from University of Akron</i>		04204-TAMU	-	8,450	8,450
<i>Pass-Through from University of Illinois</i>		# 087795-18039 CODE D537	53,277	75,027	128,304
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200002736-20-038	-	(21)	(21)
<i>Pass-Through from Wyoming Department of Transportation</i>		RS04219 - TPF-5(393)	-	214,693	214,693
<i>Pass-Through from Wyoming Department of Transportation</i>		RS05218	-	(5)	(5)
Total - ALN 20.205			586,208	4,973,517	5,559,725
Highway Training and Education	20.215		-	438,603	438,603
<i>Pass-Through from Georgia Department of Transportation</i>		M1901635 6116D00026-M-TTI 001	91,022	133,965	224,987
<i>Pass-Through from Iteris, Inc.</i>		17ANBO0007 RELEASE 1 TO HEPNXX17000000	-	136	136
<i>Pass-Through from ICF International, Inc.</i>		26	-	7,195	7,195
Total - ALN 20.215			91,022	579,899	670,921
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		51,393	426,835	478,228
Railroad Safety	20.301		-	10,000	10,000
<i>Pass-Through from Rutgers University</i>		1951	-	10,000	10,000
Consolidated Rail Infrastructure and Safety Improvements	20.325		-	13,713	13,713
Federal Transit Capital Investment Grants	20.500		-	9,438	9,438
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		J-07(SB-33)/1636200599/0001638	-	9,838	9,838
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SA-53)/1636200599/0001628	-	44,362	44,362
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SG-19)/1636200599/0001647	-	44,412	44,412
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07-(SG-17) - 0001473	-	9,438	9,438
Total - ALN 20.500			-	108,050	108,050

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505				
<i>Pass-Through from Access Services, Inc.</i>		AS-4134	\$ -	\$ 8,863	\$ 8,863
<i>Pass-Through from Michigan Department of Transportation</i>		2019-1033		10,702	41,319
Total - ALN 20.505			10,702	39,480	50,182
Federal Transit Formula Grants	20.507				
<i>Pass-Through from National Academy of Sciences - Transit Cooperative     Research Program</i>		TRANSIT -91 1788	-	42	42
<i>Pass-Through from Rutgers University</i>			-	10,000	10,000
Total - ALN 20.507			-	10,042	10,042
Formula Grants for Rural Areas and Tribal Transit Program	20.509				
<i>Pass-Through from TransAction Associates, Inc.</i>		M1902847	-	39,538	39,538
Public Transportation Research, Technical Assistance, and Training	20.514				
<i>Pass-Through from City of Arlington</i>		20-199	-	15,688	15,688
<i>Pass-Through from Community Action Project of Tulsa County, Inc.</i>		M2002125	-	191,322	191,322
<i>Pass-Through from Council on Aging Of Southwestern Ohio</i>		M2003010	-	19,267	19,267
<i>Pass-Through from National Academy of Sciences</i>		SAFETY-38	-	56,922	56,922
<i>Pass-Through from Rutgers University</i>		#0843 / 824862	-	11,855	11,855
<i>Pass-Through from Rutgers University</i>		#0844 824862	-	2,021	2,021
<i>Pass-Through from Rutgers University</i>		1166370	-	5,996	5,996
<i>Pass-Through from TransitCenter, Inc.</i>		M1902999	-	121,449	121,449
Total - ALN 20.514			-	424,520	424,520
Alternatives Analysis	20.522				
<i>Pass-Through from Central Texas Council of Governments</i>		TRN6420	-	46,856	46,856
Public Transportation Innovation	20.530				
<i>Pass-Through from National Academy of Sciences - Transit Cooperative     Research Program</i>		J-07(SA-51)- 0001626- 1636200599	-	40,957	40,957
<i>Pass-Through from National Academy of Sciences - Transit Cooperative     Research Program</i>		J-07(SD-06) - 0001470 - UNIT 913 - 16	-	3,884	3,884
<i>Pass-Through from National Academy of Sciences - Transit Cooperative     Research Program</i>		NAS 165 20 TCRP B-47	101,335	193,921	295,256
<i>Pass-Through from National Academy of Sciences - Transit Cooperative     Research Program</i>		NAS 165 8 TCRP J- 11(034)	9,150	9,049	18,199
Total - ALN 20.530			110,485	247,811	358,296
State and Community Highway Safety	20.600				
<i>Pass-Through from City of San Antonio</i>		DESSOUKY- TRAFFICSTDY	-	2,000	2,000
<i>Pass-Through from Colorado Department of Transportation</i>		PO#411021298	-	3,524	3,524
<i>Pass-Through from Colorado Department of Transportation</i>		411024976	-	36,405	36,405
<i>Pass-Through from Delaware Office of Highway Safety</i>		M2000892	-	2,153	2,153
<i>Pass-Through from ICF International, Inc.</i>		20CBPO0059	-	15,805	15,805
<i>Pass-Through from National Academy of Sciences</i>		BTS-01 UNIT#912 0001294	-	92,337	92,337
<i>Pass-Through from National Academy of Sciences</i>		BTS-02	53,701	113,948	167,649
<i>Pass-Through from Nebraska Department of Health and Human Services</i>		51794 Y3	-	1,452	1,452
<i>Pass-Through from Nebraska Department of Health and Human Services</i>		57309 Y3	-	24,023	24,023
<i>Pass-Through from Toxcel, LLC</i>		693JJ920F000169	-	76,075	76,075
Total - ALN 20.600			53,701	3,167,986	3,221,687
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614				
<i>Pass-Through from Safe States Alliance</i>		M2001845	248,181	190,362	438,543
Total - ALN 20.614			10,689	12,178	22,867
Total - ALN 20.614			258,870	202,540	461,410

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
National Priority Safety Programs	20.616		\$ -	\$ 942,880	\$ 942,880
University Transportation Centers Program	20.701		1,388,708	1,938,768	3,327,476
<i>Pass-Through from Cornell University</i>		79841-10831	-	198,877	198,877
<i>Pass-Through from Florida Atlantic University</i>		TR-K62	-	103,737	103,737
<i>Pass-Through from Louisiana State University</i>		PO-0000032407	-	121,638	121,638
<i>Pass-Through from Louisiana State University</i>		0000028430	-	307,953	307,953
<i>Pass-Through from Louisiana State University</i>		000030637	-	22,499	22,499
<i>Pass-Through from Michigan State University</i>		RC103194UTA	-	28,977	28,977
<i>Pass-Through from New York University</i>		F8741-02	-	87,860	87,860
<i>Pass-Through from Northwestern University</i>		60057004 UTA	-	64,102	64,102
<i>Pass-Through from Numerical Technology Company, LLC</i>		NTC2016-0704	-	359	359
<i>Pass-Through from Ohio State University</i>		GR121289	-	43,098	43,098
<i>Pass-Through from Portland State University</i>		NITC2016-UT-20	8,655	135,688	144,343
<i>Pass-Through from Texas Christian University</i>		UTA17-000184	-	5,690	5,690
<i>Pass-Through from The Curators of The University of Missouri</i>		PO-0000029217	-	127,813	127,813
<i>Pass-Through from University of Arkansas</i>		SA1703158-A1	-	120,894	120,894
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		69A3551747133	-	190,229	190,229
<i>Pass-Through from University of North Carolina - Charlotte</i>		20160688-02-UTX	-	184,079	184,079
<i>Pass-Through from University of Oklahoma</i>		2014-25 ( :DTRT13- G-UTC36)	-	343	343
<i>Pass-Through from University of South Florida</i>		2117-9063-02-A	-	(327)	(327)
<i>Pass-Through from University of South Florida</i>		2117-9070-00-B	-	364,101	364,101
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		451453-19C36	-	1,017,228	1,017,228
<i>Pass-Through from Washington State University</i>		135461 G004192	-	115,850	115,850
Total - ALN 20.701			1,397,363	5,179,456	6,576,819
PHMSA Pipeline Safety Research and Development -Other Transaction Agreements-	20.723		-	49,864	49,864
<i>Pass-Through from Colorado School of Mines</i>		401481-5802	-	158,550	158,550
<i>Pass-Through from Colorado State University</i>		G-62272-01	-	62,285	62,285
Total - ALN 20.723			-	270,699	270,699
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	20.724		25,634	322,973	348,607
Transportation Planning, Research and Education	20.931		-	119,602	119,602
<i>Pass-Through from University of Arkansas</i>		SA1703158	-	110,132	110,132
Total - ALN 20.931			-	229,734	229,734
State and Local Government Data Analysis Tools for Roadway Safety	20.935		-	51,178	51,178
<i>Pass-Through from University of Nevada - Reno</i>		UNR-21-28	-	51,178	51,178
Total - U.S. Department of Transportation			3,306,206	22,949,092	26,255,298
<b>U.S. Department of the Treasury</b>					
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		-	110,293	110,293
COVID-19 - Coronavirus Relief Fund	21.019		-	97,173	97,173
<i>Pass-Through from City of El Paso</i>		20-1052-1069 055	-	97,173	97,173
<i>Pass-Through from El Paso Community Foundation</i>		NAID20200645	-	130,471	130,471
<i>Pass-Through from El Paso County</i>		AID-20210032	-	46,475	46,475
<i>Pass-Through from Fort Bend County</i>		COVID	-	37,801	37,801
<i>Pass-Through from The Health Collaborative</i>		SA & BEXAR COUNTY COVID-1	-	62,069	62,069
<i>Pass-Through from Town of Horizon City</i>		AID-20210093	-	21,194	21,194
Total - ALN 21.019			-	395,183	395,183
Total - U.S. Department of the Treasury			-	505,476	505,476

**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>National Aeronautics and Space Administration</b>	43.XXX	NNG17VI05C	\$ -	\$ 753,360	\$ 753,360
		NNM16AA26C	206,704	1,063,837	1,270,541
		T20-601058-UTA	-	70,188	70,188
		2008241	-	55,970	55,970
		80MSFC18C0003	-	159,879	159,879
		80MSFC20C022	1,645,969	52,261	1,698,230
		80NSSC19P0391	-	66,228	66,228
		80NSSC19P1100	-	138,701	138,701
		80NSSC20K1222	-	55,457	55,457
		80NSSC21K0728	-	13,647	13,647
		80NSSC19C0422-	-	-	-
<i>Pass-Through from Advanced Manufacturing, LLC</i>		UTEP	-	(87)	(87)
<i>Pass-Through from Analytic Services, Inc.</i>		80NSSC21C0405	-	11,389	11,389
<i>Pass-Through from Apogee Research, LLC</i>		UTA20-000912	-	36,230	36,230
<i>Pass-Through from Arizona State University</i>		16-977	-	34,623	34,623
<i>Pass-Through from Arizona State University</i>		16-978 02	-	113,087	113,087
		HST-GO-15118	-	-	-
<i>Pass-Through from Association of Universities for Research in Astronomy</i>		002-A	-	13,146	13,146
<i>Pass-Through from Aureus Innovation LLC</i>		M2102438	-	1,484	1,484
<i>Pass-Through from ATSP Innovations, Inc.</i>		M2102370	-	11,276	11,276
<i>Pass-Through from ATSP Innovations, Inc.</i>		M2102371	-	553	553
<i>Pass-Through from Brookhaven National Laboratory</i>		364201	-	43,429	43,429
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1478584	-	(127)	(127)
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1543389	-	594	594
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1569963	-	14,831	14,831
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1583416	-	(645)	(645)
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1620143	-	630	630
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1647663	-	4,713	4,713
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1650283	-	35,812	35,812
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1651298	-	54,077	54,077
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1653726	-	47,756	47,756
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1653789	-	37,867	37,867
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1656926	-	53,256	53,256
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1657057	-	40,581	40,581
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1657213	-	26,648	26,648
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1657448	-	32,254	32,254
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1658469	-	35,760	35,760
<i>Pass-Through from Cornerstone Research Group, Inc</i>		2020-0049	-	903	903
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P00009900	-	14,770	14,770
<i>Pass-Through from Faraday Technology, Inc.</i>		80NSSC21C0179	-	5,062	5,062
<i>Pass-Through from Giner, Inc.</i>		405669	-	14,955	14,955
<i>Pass-Through from Harris Corporation</i>		PO 0005094 RL1	-	258,772	258,772
<i>Pass-Through from Honeybee Robotics</i>		PO 45761	-	41,472	41,472
<i>Pass-Through from Innovital Systems</i>		S232-11-TX-01	-	4,034	4,034
<i>Pass-Through from Intelligent Optical Systems, Inc.</i>		19-0230	-	84,884	84,884
		EN41500TMS-004/	-	-	-
<i>Pass-Through from Jacobs Technology, Inc.</i>		PRS21-113	-	358,893	358,893
<i>Pass-Through from KBR Wyle Services, LLC</i>		NNJ15HK11B	-	18,823	18,823
<i>Pass-Through from KBR Wyle Services, LLC</i>		9F008170087	-	51,788	51,788
<i>Pass-Through from Lynntech, Inc.</i>		M2000280	-	(328)	(328)
<i>Pass-Through from Massachusetts Institute of Technology</i>		S5425	-	2,378	2,378
<i>Pass-Through from Mycroft AI, Inc.</i>		M1903095	-	1,970	1,970
<i>Pass-Through from Nanohmics, Inc.</i>		80NSSC20C0592	-	36,276	36,276
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1521569	-	82,579	82,579
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1649963	-	86,367	86,367
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1659175	-	384,934	384,934
<i>Pass-Through from Pacific Northwest Laboratory</i>		475525	-	22,824	22,824
<i>Pass-Through from Pancopia, Inc.</i>		19-0439	-	156,945	156,945
<i>Pass-Through from Paragon Space Development Corporation</i>		S08200064	-	155,903	155,903
<i>Pass-Through from QuesTek Innovations</i>		20-0355	-	106,744	106,744
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>		2607438	-	96,395	96,395
<i>Pass-Through from Sandia National Laboratories</i>		2214338	-	75,860	75,860
<i>Pass-Through from Smart Material Solutions, Inc.</i>		UTA21-000303	-	12,429	12,429
<i>Pass-Through from Southwest Research Institute</i>		M99035VE2	-	128,438	128,438
<i>Pass-Through from Southwest Research Institute</i>		M99036VE2	-	186,286	186,286
<i>Pass-Through from Southwest Research Institute</i>		M99037VE2	-	155,474	155,474
<i>Pass-Through from Southwest Research Institute</i>		M99042VE2	-	68,761	68,761
<i>Pass-Through from Southwest Research Institute</i>		M99043VE2	-	47,510	47,510
<i>Pass-Through from Southwest Research Institute</i>		M99044VE2	-	23,647	23,647
<i>Pass-Through from Southwest Research Institute</i>		M99045VE2	-	41,675	41,675
<i>Pass-Through from Southwest Research Institute</i>		NN99046KJ	-	83,478	83,478
<i>Pass-Through from Southwest Research Institute</i>		P99065JAR	-	45,655	45,655



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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>					
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-15028 002-A	\$ -	(461) \$	(461)
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-16321 003-A	-	29,579	29,579
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-14139 001-A	-	713	713
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-14227 001-A	-	16,541	16,541
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-14665 001-A	-	21,324	21,324
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15323 001-A	-	34,898	34,898
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15626 011-A	-	10,240	10,240
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15637 005-A	-	20,330	20,330
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15879 003-A	-	23,880	23,880
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15951 010-A	-	27,154	27,154
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16198 005-A	-	4,346	4,346
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16221 001-A	-	2,148	2,148
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16269 006-A	-	4,346	4,346
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-ERS-01345 009-A	-	9,379	9,379
<i>Pass-Through from Spectral Sensor Solutions LLC</i>		20210519	-	16,192	16,192
<i>Pass-Through from The Aerospace Corporation</i>		NNX16AH46G	-	(2,855)	(2,855)
<i>Pass-Through from Thermavant</i>		M1903885	-	63,465	63,465
<i>Pass-Through from Universities Space Research Association</i>		SOF 07-0135	-	72,659	72,659
<i>Pass-Through from Universities Space Research Association</i>		SOFIA 07-0150	-	2,200	2,200
<i>Pass-Through from Universities Space Research Association</i>		07-0048	-	6,039	6,039
<i>Pass-Through from Universities Space Research Association</i>		08-0108	-	5,459	5,459
<i>Pass-Through from University of New Hampshire</i>		80GSFC20C000	-	3,711	3,711
<i>Pass-Through from US Hybrid Corporation</i>		M1903789	-	1	1
<i>Pass-Through from Wyle Laboratories</i>		NNJ15HK11B / TXS0152573	-	2,623	2,623
<i>Pass-Through from Yale University</i>		GR108710 (CON-80002243)	-	96,173	96,173
Total - ALN 43.XXX			1,852,673	6,405,305	8,257,978
Science	43.001		1,340,537	12,017,947	13,358,484
<i>Pass-Through from Association of Universities for Research in Astronomy</i>		PO49898 STSCI-510384	-	(2,450)	(2,450)
<i>Pass-Through from Bay Area Environmental Research Institute</i>		WHITTINGTON-80NSSC19	-	83,924	83,924
<i>Pass-Through from Blue Marble Space</i>		BMSSA-011	-	89,858	89,858
<i>Pass-Through from Board of Regents of the University of Wisconsin System</i>		0000000948	-	22,717	22,717
<i>Pass-Through from California Institute of Technology</i>		1640560	-	145,283	145,283
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		RSA #1633884-B	-	9,885	9,885
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		RSA 1659352	-	8,336	8,336
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1565726	-	119,311	119,311
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1567018	-	129,172	129,172
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1604489; PHASE E	-	2,242,076	2,242,076
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1616149	-	27,562	27,562
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1616713	-	97,642	97,642
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1620141	-	9,706	9,706
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1639849	-	4,645	4,645

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	1640233		\$ - \$	3,588	3,588
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	1640556		-	10,488	10,488
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	1645752		-	2,336	2,336
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	1652889		-	13,259	13,259
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	1659426		-	16	16
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	1659795		-	690	690
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	1660185		-	17,325	17,325
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	1664313		-	28,270	28,270
<i>Pass-Through from Chandra X - Ray Observatory Center</i>	GO9-20016X		-	3,574	3,574
<i>Pass-Through from Chandra X - Ray Observatory Center</i>	G09-20065C		-	30,525	30,525
<i>Pass-Through from Cornell University</i>	91579-20459		-	37,279	37,279
<i>Pass-Through from George Mason University</i>	E2047263		-	13,828	13,828
<i>Pass-Through from George Mason University</i>	E2054221		-	13,277	13,277
<i>Pass-Through from Georgetown University</i>	AWD7773186-GR205833		-	157,006	157,006
<i>Pass-Through from Georgia Institute of Technology</i>	AWD-102499-G1		-	112,292	112,292
<i>Pass-Through from Georgia Institute of Technology</i>	AWD-102551-G7		-	13,226	13,226
<i>Pass-Through from Jacobs Technology, Inc.</i>	EN1500TMS #6		-	144,182	144,182
<i>Pass-Through from Jacobs Technology, Inc.</i>	EN41500TMS-STO-000112		-	53,776	53,776
<i>Pass-Through from Jacobs Technology, Inc.</i>	EN41500TMS-T01		-	127,555	127,555
<i>Pass-Through from Jacobs Technology, Inc.</i>	EN41500TMS-008		-	2,354	2,354
<i>Pass-Through from Jacobs Technology, Inc.</i>	EN41500TMS-010		-	1,050	1,050
<i>Pass-Through from Jacobs Technology, Inc.</i>	EN41500TMS-011		-	1,139	1,139
<i>Pass-Through from Jacobs Technology, Inc.</i>	EN41500TMS-009		-	3,356	3,356
<i>Pass-Through from Jacobs Technology, Inc.</i>	EN415000TMS		-	158,270	158,270
<i>Pass-Through from Jacobs Technology, Inc.</i>	STO-000143		-	23,633	23,633
<i>Pass-Through from Jacobs Technology, Inc.</i>	S27722		-	153,750	153,750
<i>Pass-Through from Jacobs Technology, Inc.</i>	1-19308-S24611		-	138,404	138,404
<i>Pass-Through from Jet Propulsion Laboratory</i>	1659656		-	29,909	29,909
<i>Pass-Through from Johns Hopkins University</i>	146828		-	(412)	(412)
<i>Pass-Through from Johns Hopkins University</i>	2004692435		-	34,453	34,453
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>	158138		-	55,334	55,334
<i>Pass-Through from Kansas State University</i>	A20-0571-S002		-	8,533	8,533
<i>Pass-Through from Michigan Technological University</i>	1609082Z5		-	5,192	5,192
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	RSA 1640005		-	24,019	24,019
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	RSA 1652887		-	4,326	4,326
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	RSA 1656853		-	40,655	40,655
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1615575		-	30,806	30,806
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1625959		-	3	3
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1631839		-	61,545	61,545
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1639831		-	16,014	16,014
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1640012		-	33,355	33,355
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1640127		-	12,538	12,538
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1642418		-	3,823	3,823
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1644151		-	20,856	20,856
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1645215		-	4,120	4,120
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1645312		-	8,102	8,102
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1652187		-	20,000	20,000
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1656547		-	55,132	55,132
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1657139		-	110,001	110,001
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1657396		-	38,157	38,157
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1657514		-	37,251	37,251
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1661082		-	19,544	19,544
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1665238		-	8,333	8,333
<i>Pass-Through from Pennsylvania State University</i>	5887-UTEP-NASA-0094		-	84,134	84,134
<i>Pass-Through from Planetary Science Institute</i>	1515		-	(1,098)	(1,098)
<i>Pass-Through from Planetary Science Institute</i>	1724-TTU		-	3,864	3,864
<i>Pass-Through from Regents of the University of California</i>	80NSSC18K1112		-	20,343	20,343
<i>Pass-Through from Regents of the University of Colorado</i>	1557497/PO1001136610		-	48,507	48,507

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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>					
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		GO0-21078C	\$ -	\$ 34	\$ 34
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		GO1-221112B	-	9,642	9,642
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		GO8--19072X	-	30,164	30,164
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		G07-18065X	-	1,547	1,547
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		G08-19058X	-	8,289	8,289
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		G09-20079X	-	81,105	81,105
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		NAS8-03060	-	23,649	23,649
<i>Pass-Through from Southwest Research Institute</i>		J99060MEC	-	(161)	(161)
<i>Pass-Through from Southwest Research Institute</i>		L99041CAC	-	47,885	47,885
<i>Pass-Through from Southwest Research Institute</i>		M99007CAC	-	44,833	44,833
<i>Pass-Through from Southwest Research Institute</i>		M99008CAC	-	(446)	(446)
<i>Pass-Through from Southwest Research Institute</i>		M99039VE2	-	14,253	14,253
<i>Pass-Through from Southwest Research Institute</i>		M99040VE2	-	18,482	18,482
<i>Pass-Through from Southwest Research Institute</i>		PRE-AWARD	-	96,697	96,697
<i>Pass-Through from Southwest Research Institute</i>		P99061BB PRE-AWARD	-	28,837	28,837
<i>Pass-Through from Southwest Research Institute</i>		P99068BB PREAWARD	-	8,947	8,947
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-14300 003-A	-	72	72
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-14554 002-A	-	(6)	(6)
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-14561 002-A	-	20,877	20,877
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-15006 001-A	-	11,670	11,670
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-15788 002-A	-	(1,626)	(1,626)
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-15805 001-A	-	6,593	6,593
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-16159 003-A	-	920	920
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-14628 006-A	-	21,537	21,537
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15064 001-A	-	2,419	2,419
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15071 001-A	-	140,484	140,484
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15126 007-A	-	27,791	27,791
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15197 001-A	-	18,217	18,217
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15238 001-A	-	121,179	121,179
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15422 005-A	-	3,231	3,231
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15697 001-A	-	386	386
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15811 001-A	-	1,972	1,972
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15830 007-A	-	1,844	1,844
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15840 035-A PO#	-	126,000	126,000
<i>Pass-Through from Space Telescope Science Institute</i>		3001198518 HST-GO-15845 007-A	-	659	659
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15856 008-A	-	18,221	18,221
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15901 007-A	-	2,198	2,198
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15966 013-A	-	288	288
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16036 007-A	-	1,158	1,158
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16181 004-A	-	21,272	21,272
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16302 010-A	-	21,301	21,301

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16449 004-A	\$ -	4,736 \$	4,736
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16464 001-A	-	87	87
<i>Pass-Through from Space Telescope Science Institute</i>		HST-HF2-51446 001-A	-	87,165	87,165
<i>Pass-Through from Space Telescope Science Institute</i>		HSTGO- 14681 013-A	-	18,307	18,307
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-ERS-01345 001-A	-	47,889	47,889
<i>Pass-Through from Stanford University</i>		62456352-171700	-	61,924	61,924
<i>Pass-Through from SETI Institute</i>		SC3509	-	47,807	47,807
<i>Pass-Through from Texas Research Institute</i>		F-30161G-500-01- SC1905	-	42,224	42,224
<i>Pass-Through from Tietronix Software, Inc.</i>		1928622	-	3,705	3,705
<i>Pass-Through from Tietronix Software, Inc.</i>		80NSSC21C0020	-	135,293	135,293
<i>Pass-Through from Universities Space Research Association</i>		02330-04	-	3,316	3,316
<i>Pass-Through from University of Arizona</i>		557528	-	16,160	16,160
<i>Pass-Through from University of California - Berkeley</i>		NNG12FA45C A21-2121-S003( AWARD:80NSSC2	-	371,819	371,819
<i>Pass-Through from University of California - Davis</i>		1K0617)	-	23,779	23,779
<i>Pass-Through from University of Colorado - Boulder</i>		80NSSC18K1034	-	28,105	28,105
<i>Pass-Through from University of Florida</i>		00002602	-	28,870	28,870
<i>Pass-Through from University of Georgia</i>		00002506	-	23,156	23,156
<i>Pass-Through from University of Georgia</i>		00002507	-	109,630	109,630
<i>Pass-Through from University of Iowa</i>		80NSSC20K1324	-	15,216	15,216
<i>Pass-Through from University of Maryland</i>		80737-Z6148201	-	49,449	49,449
<i>Pass-Through from University of Maryland - Baltimore County</i>		18497	-	52,811	52,811
<i>Pass-Through from University of Maryland - College Park</i>		89647-Z60-59209	-	795	795
<i>Pass-Through from University of Minnesota</i>		A00727001	-	62,588	62,588
<i>Pass-Through from University of South Florida</i>		NNX14AP62A-2500- 1616-00-E	-	31,618	31,618
<i>Pass-Through from University of South Florida</i>		2500-1704-00-A	-	101,752	101,752
<i>Pass-Through from University of South Florida</i>		2500-1798-00-A	-	58,131	58,131
<i>Pass-Through from University of Tennessee</i>		A19-0461-S001 10046284-TX	-	65,487	65,487
<i>Pass-Through from University of Utah</i>		PO#U0001	-	4,562	4,562
<i>Pass-Through from University of Washington</i>		UWSC12176; BPO 51091	-	17,612	17,612
<i>Pass-Through from University Corporation for Atmospheric Research</i>		AWD002405	-	333	333
<i>Pass-Through from VisSidus Technologies, Inc.</i>		SCN80C0022	-	61,185	61,185
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73005	-	1,242,637	1,242,637
<i>Pass-Through from Wyle Laboratories</i>		T73031	-	97,571	97,571
Total - ALN 43.001			1,340,537	21,005,534	22,346,071
<b>Aeronautics</b>	43.002		571,342	779,861	1,351,203
<i>Pass-Through from ATSP Innovations, Inc.</i>		M1903090	-	108,933	108,933
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1638465-B	-	(1,478)	(1,478)
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1656676	-	31,213	31,213
<i>Pass-Through from Carnegie Mellon University</i>		1110234-424023	-	160,880	160,880
<i>Pass-Through from George Washington University</i>		21-S05	-	13,522	13,522
<i>Pass-Through from University of Tennessee</i>		A18-0139-S005	-	188,689	188,689
Total - ALN 43.002			571,342	1,281,620	1,852,962
<b>Exploration</b>	43.003		78,049	4,489,420	4,567,469
<i>Pass-Through from Baylor College of Medicine</i>		GFL0001/PO 7000001286	-	91,602	91,602
<i>Pass-Through from Baylor College of Medicine</i>		NNX16AO69A	-	217,036	217,036
<i>Pass-Through from Baylor College of Medicine</i>		NNX16AO69A	-	323,921	323,921
<i>Pass-Through from Baylor College of Medicine</i>		NNX17AE04G 7000000550	-	28,470	28,470
<i>Pass-Through from Baylor College of Medicine</i>		7000000523-P0204	-	29,541	29,541
<i>Pass-Through from Baylor College of Medicine</i>		7000000532	-	20,868	20,868
<i>Pass-Through from Baylor College of Medicine</i>		7000000903	-	4,441	4,441
<i>Pass-Through from Baylor College of Medicine</i>		7000001350	-	3,166	3,166
<i>Pass-Through from Baylor Research Institute</i>		PO#7000000827	-	73,685	73,685
<i>Pass-Through from Colorado State University</i>		G-00066-3	-	175,126	175,126
<i>Pass-Through from Colorado State University</i>		NNX15AK13G	-	227,309	227,309

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from Georgetown University</i>		GR410927	\$ -	\$ 142,197	\$ 142,197
<i>Pass-Through from Georgetown University</i>		GR410945 3	-	84,872	84,872
		410929-GR410924-			
<i>Pass-Through from Georgetown University</i>		UTSMC	-	8,284	8,284
<i>Pass-Through from Georgetown University</i>		410930	-	46,756	46,756
		M2M-XHAB 2021-			
<i>Pass-Through from National Space Grant Foundation</i>		14	-	8,083	8,083
<i>Pass-Through from University of California - San Diego</i>		80NSSC19K1668	-	36,319	36,319
<i>Pass-Through from University of Washington</i>		NNX16AE78G	-	8,721	8,721
Total - ALN 43.003			78,049	6,019,817	6,097,866
Space Operations	43.007		205,324	837,578	1,042,902
<i>Pass-Through from Emergent Space Technologies, Inc.</i>		SCI-9375	-	1,486	1,486
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73015	-	59,481	59,481
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73063	-	50,036	50,036
Total - ALN 43.007			205,324	948,581	1,153,905
Office of Stem Engagement (OSTEM)	43.008		375,854	5,475,921	5,851,775
<i>Pass-Through from Langston University</i>		LU 5-58015-1 NCE	-	18,848	18,848
<i>Pass-Through from National Institute of Aerospace</i>		C16-2B00-TAMU	-	54,998	54,998
<i>Pass-Through from Oklahoma State University Research Foundation, Inc</i>		TAMU-HU-1	-	49,289	49,289
<i>Pass-Through from Oklahoma State University Research Foundation, Inc</i>		TAMU-OE-1	-	77,802	77,802
<i>Pass-Through from Wex Foundation</i>		NNX16AM33G- WEX01	-	40,839	40,839
Total - ALN 43.008			375,854	5,717,697	6,093,551
Safety, Security and Mission Services	43.009		-	330,355	330,355
<i>Pass-Through from Oklahoma State University</i>		1-576789-UTA; PO# P1224436	-	(4,595)	(4,595)
Total - ALN 43.009			-	325,760	325,760
Space Technology	43.012		197,170	1,488,801	1,685,971
<i>Pass-Through from ATSP Innovations, Inc.</i>		M2100538	-	36,689	36,689
<i>Pass-Through from IMEC USA Nanoelectronics Design Center, Inc.</i>		IMEC CRM OPP- 00011988	-	303	303
<i>Pass-Through from Purdue University</i>		12000295-029	-	81,596	81,596
<i>Pass-Through from University of California - Davis</i>		A19-2477-S005	-	106,111	106,111
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		094154-17332	-	41,559	41,559
Total - ALN 43.012			197,170	1,755,059	1,952,229
Total - National Aeronautics and Space Administration			4,620,949	43,459,373	48,080,322
<b>National Endowment For The Humanities</b>					
Promotion of the Arts Grants to Organizations and Individuals	45.024		1,968	150,066	152,034
<i>Pass-Through from Arts Midwest</i>		CASE -00023907	-	11,074	11,074
<i>Pass-Through from Wayne State University</i>		WSU19088	-	3,800	3,800
Total - ALN 45.024			1,968	164,940	166,908
COVID-19 - Promotion of the Arts Partnership Agreements	45.025		-	2,407	2,407
Promotion of the Humanities Federal/State Partnership	45.129		-	1,560	1,560
<i>Pass-Through from Humanities Texas</i>		2021-6133	-	9,252	9,252
<i>Pass-Through from Humanities Texas</i>		2021-6204	-	-	-
COVID-19 - Promotion of the Humanities Federal/State Partnership			-	2,430	2,430
<i>Pass-Through from Humanities Texas</i>		2020-5979	-	-	-
Total - ALN 45.129			-	13,242	13,242
Promotion of the Humanities Division of Preservation and Access	45.149		16,592	316,738	333,330
Promotion of the Humanities Fellowships and Stipends	45.160		-	58,592	58,592

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Endowment For The Humanities (continued)</b>					
Promotion of the Humanities Research	45.161		\$ -	\$ 10,434	\$ 10,434
<i>Pass-Through from George Mason University</i>		UTA16-001144; PO#E2040021	-	15,474	15,474
Total - ALN 45.161			-	25,908	25,908
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		10,631	41,108	51,739
Promotion of the Humanities Office of Digital Humanities	45.169		-	72,155	72,155
Museums for America	45.301		-	21,585	21,585
<i>Pass-Through from Austin Childrens Museum</i>		202100988-001	-	28,545	28,545
Total - ALN 45.301			-	50,130	50,130
Grants to States	45.310		-	24,996	24,996
COVID-19 - Grants to States			-	25,000	25,000
Total - ALN 45.310			-	49,996	49,996
National Leadership Grants	45.312		7,064	127,984	135,048
<i>Pass-Through from Association of Research Libraries</i>		21-0614- SAPPINGTON	-	600	600
Total - ALN 45.312			7,064	128,584	135,648
Laura Bush 21st Century Librarian Program	45.313		27,102	175,094	202,196
Total - National Endowment For The Humanities			63,357	1,098,894	1,162,251
<b>National Science Foundation</b>					
National Science Foundation	47.XXX		-	223,421	223,421
		CMMI-1948421	-	199,034	199,034
		CNS-1853375	-	221,080	221,080
		IIS-1939112	-	39,672	39,672
		1746053	-	243,032	243,032
		1921508	-	188,815	188,815
		2038466	-	3,495	3,495
<i>Pass-Through from American Society for Engineering Education</i>		CISE-2021-003	-	16,866	16,866
<i>Pass-Through from AL Ventures LLC</i>		1913420-1	-	12,887	12,887
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		TO 31110 001	-	-	-
		AWD-100943-G1;	-	188,769	188,769
<i>Pass-Through from Georgia Institute of Technology</i>		PO# 5007324	-	1,442	1,442
<i>Pass-Through from Louisiana Multi - functional Materials Group, LLC</i>		1711369	-	3,250	3,250
<i>Pass-Through from Missouri Botanical Garden</i>		NSF08115UOT	-	7,149	7,149
<i>Pass-Through from Northeastern University</i>		502983-78050	-	-	-
		CREDIT	-	30,757	30,757
<i>Pass-Through from Northwestern University</i>		REQUEST	-	36,107	36,107
<i>Pass-Through from Research Corporation for Science Advancement</i>		27458	-	-	-
		76749/1136652/2/T	-	53,713	1,068,390
<i>Pass-Through from Research Foundation of Suny</i>		IER	53,713	1,068,390	1,122,103
<i>Pass-Through from University of California - San Diego</i>		KR 704266	-	38,688	38,688
<i>Pass-Through from University of Washington</i>		BP037900-75-0367	-	5,103	5,103
<i>Pass-Through from Venturewell</i>		NAID20210230	-	7,031	7,031
Total - ALN 47.XXX			53,713	2,534,988	2,588,701
Engineering	47.041		3,804,037	40,973,686	44,777,723
<i>Pass-Through from Advanced Silicon Group</i>		M2100137	-	49,346	49,346
<i>Pass-Through from Allect, Inc.</i>		UTA19-001017	-	45,439	45,439
<i>Pass-Through from Applied Biosensors LLC</i>		M2100054	-	75,514	75,514
<i>Pass-Through from Arizona State University</i>		A 00000743	-	16,544	16,544
<i>Pass-Through from Arizona State University</i>		17-102	-	(4,438)	(4,438)
<i>Pass-Through from Auburn University</i>		20-CHEME-200750-	-	-	-
<i>Pass-Through from Ball State University</i>		UT-AUSTIN	-	11,066	11,066
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		1464654	-	44,957	44,957
<i>Pass-Through from Baylor College of Medicine</i>		207631	-	187,788	187,788
<i>Pass-Through from Baylor College of Medicine</i>		7000001009	-	23,259	23,259

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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>					
<i>Pass-Through from Boise State University</i>		9314-PO137927	\$ - \$	22,785	\$ 22,785
<i>Pass-Through from BrilliantMD, Inc.</i>		UTA20-000882	-	75,000	75,000
<i>Pass-Through from Caira Surgical Corporation</i>		M2101897	-	1,847	1,847
<i>Pass-Through from Celadyn Technologies, Inc.</i>		UTA20-000817	-	24,998	24,998
<i>Pass-Through from Center for Advanced Research in Forensic Science</i>		260330	-	20,470	20,470
<i>Pass-Through from City University of New York</i>		CM00001614	-	2,480	2,480
<i>Pass-Through from Colorado School of Mines</i>		401308-5803	-	69,929	69,929
<i>Pass-Through from Cornell University</i>		88035-11309	-	23,421	23,421
<i>Pass-Through from Cornell University</i>		91946-20499	-	7,842	7,842
<i>Pass-Through from Dartmouth College</i>		R1460	-	4,295	4,295
<i>Pass-Through from Diatomix, Inc.</i>		UTA19-001303	-	116,860	116,860
<i>Pass-Through from Dimien, Inc.</i>		M2001618	-	63,784	63,784
<i>Pass-Through from Edgetensor Technologies, Inc.</i>		1950249	-	13,089	13,089
		UTA20-000466;			
<i>Pass-Through from Erisyon, Inc.</i>		NSF 1938726	-	16,062	16,062
<i>Pass-Through from Florida International University</i>		80001033-01UG	-	55,671	55,671
<i>Pass-Through from Flow Raider LLC</i>		21-0480AKSAK	-	23,162	23,162
<i>Pass-Through from Framergy, Inc.</i>		M1700754	-	4,460	4,460
<i>Pass-Through from FAS Holdings Group, LLC</i>		A2020-0071	-	102,766	102,766
<i>Pass-Through from Halcyon Biomedical, Inc.</i>		UH-NSF-2	-	5,132	5,132
<i>Pass-Through from Illinois Institute of Technology</i>		A20-0023-S002	-	19,954	19,954
<i>Pass-Through from INoon LLC</i>		20-0382TTU	-	57,853	57,853
<i>Pass-Through from Kansas State University</i>		A20-0228-S002	-	42,418	42,418
<i>Pass-Through from Kansas State University</i>		CBET1842670	-	29,027	29,027
<i>Pass-Through from Kansas State University</i>		EFMA1933321	-	3,068	3,068
<i>Pass-Through from Limitless Space Institute, Inc.</i>		M2002130	-	70,116	70,116
<i>Pass-Through from Lincoln University</i>		2019-8253-TAMU	-	40,995	40,995
<i>Pass-Through from Lynntech, Inc.</i>		AF-342	-	30,782	30,782
<i>Pass-Through from Massachusetts Institute of Technology</i>		S4904	-	51,977	51,977
<i>Pass-Through from Max-IR Labs, LLC</i>		1951152	-	23,733	23,733
<i>Pass-Through from Morgan State University</i>		NSF087-454-013	-	43,868	43,868
<i>Pass-Through from Neurological Rehabilitation Virtual Reality LLC</i>		1843880	-	77	77
<i>Pass-Through from North Carolina State University</i>		2012-1067-11	-	71,061	71,061
		60078804 (SPC-			
<i>Pass-Through from Ohio State University</i>		1000005074)	-	73,675	73,675
<i>Pass-Through from Oklahoma State University</i>		1-565747-TAMU	-	119,701	119,701
<i>Pass-Through from Penn State University</i>		S001021-NSF	-	111,950	111,950
<i>Pass-Through from Pennsylvania State University</i>		S001366-NSF	-	20,453	20,453
<i>Pass-Through from PhenoTarget Biosciences, Inc.</i>		M2102384	-	3,983	3,983
<i>Pass-Through from President and Board of Trustees of Santa Clara College</i>		2040991	-	6,381	6,381
<i>Pass-Through from Princeton University</i>		0000354	-	29,647	29,647
<i>Pass-Through from Purdue University</i>		005 LOA ALLEN	-	5,508	5,508
<i>Pass-Through from Purdue University</i>		10001034-007	-	478,527	478,527
<i>Pass-Through from Purdue University</i>		10001053-007	-	26,829	26,829
<i>Pass-Through from Purdue University</i>		10001437-046	-	218,142	218,142
<i>Pass-Through from Purdue University</i>		10001437-046;			
		LOA FREEMAN	-	83,408	83,408
<i>Pass-Through from Purdue University</i>		10001437-046;			
		LOA STADTHERR	-	4,255	4,255
<i>Pass-Through from Purdue University</i>		4101-76209	-	21,227	21,227
<i>Pass-Through from Purdue University</i>		4104-83480	-	368,751	368,751
		NSF-1831805-			
<i>Pass-Through from PC Krause and Associates, Inc.</i>		UT001	-	18,979	18,979
<i>Pass-Through from Regents of the University of California</i>		CBET-1940965	-	21,348	21,348
<i>Pass-Through from Research Foundation of Suny</i>		1920468	-	45,410	45,410
<i>Pass-Through from Rochester Institute of Technology</i>		31924-01	-	112,178	112,178
<i>Pass-Through from Seacoast Science, Inc.</i>		UTA20-000871	-	15,420	15,420
<i>Pass-Through from Silicon Dynamix, Inc.</i>		2014678	-	59,656	59,656
<i>Pass-Through from Stevens Institute of Technology</i>		2102880-01	-	111,644	111,644
<i>Pass-Through from Stretch Med, Inc.</i>		UTA20-000027	-	9,310	9,310
<i>Pass-Through from SEMI FlexTech Group</i>		RFP-19-185	40,894	83,754	124,648
<i>Pass-Through from Tailored Alloys, LLC</i>		NAID-20200297	-	37,145	37,145
		SF0035/ PO			
<i>Pass-Through from Tufts University</i>		EP0180908	-	399	399
<i>Pass-Through from University of Alabama</i>		1918534	-	22,960	22,960
<i>Pass-Through from University of Alaska - Fairbanks</i>		UA 21-0096	-	2,739	2,739
<i>Pass-Through from University of Arizona</i>		583030	-	11,859	11,859
<i>Pass-Through from University of Arizona</i>		602810	-	27,533	27,533
		00008204/BB01461			
<i>Pass-Through from University of California - Berkeley</i>		070	-	27,756	27,756

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from University of California - Los Angeles</i>		1160504	\$ - \$	127,376	127,376
<i>Pass-Through from University of Connecticut</i>		369413	-	2,026	2,026
<i>Pass-Through from University of Kansas</i>		FY2021-035	-	117,190	117,190
<i>Pass-Through from University of Nebraska</i>		25-1122-0015-002	-	34,899	34,899
<i>Pass-Through from University of Nevada - Reno</i>		1923033	-	46,580	46,580
<i>Pass-Through from University of Nevada - Reno</i>		1937949	-	20,254	20,254
<i>Pass-Through from University of Nevada - Reno</i>		1949962	-	11,577	11,577
<i>Pass-Through from University of Notre Dame</i>		1917025	-	185,314	185,314
<i>Pass-Through from University of South Alabama</i>		17-0073-01	-	9,605	9,605
<i>Pass-Through from University of South Florida</i>		1253-1142-00-A	-	6,654	6,654
		8006686-01 01			
<i>Pass-Through from University of Southern Mississippi</i>		UTA	-	19,165	19,165
<i>Pass-Through from University of Virginia</i>		GA11544	-	105,556	105,556
		UWSC12194; BPO			
<i>Pass-Through from University of Washington</i>		51277	-	73,474	73,474
<i>Pass-Through from Utah State University</i>		203085-730	16,500	67,399	83,899
<i>Pass-Through from US Hybrid Corporation</i>		M2100330	-	36,013	36,013
<i>Pass-Through from West Virginia University</i>		19-596-TAMU	-	4,530	4,530
<i>Pass-Through from William Marsh Rice University</i>		R3K022	-	95,310	95,310
COVID-19 - Engineering			11,193	369,823	381,016
<i>Pass-Through from Framergy, Inc.</i>		M2102713	-	20,088	20,088
<i>Pass-Through from Kansas State University</i>		2032751	-	8,169	8,169
<i>Pass-Through from Nanoinnovations LLC</i>		203579 NSF	-	19,145	19,145
Total - ALN 47.041			3,872,624	46,122,817	49,995,441
Mathematical and Physical Sciences	47.049		2,027,301	38,065,290	40,092,591
<i>Pass-Through from Associated Universities, Inc.</i>		361844	-	27,837	27,837
<i>Pass-Through from Baylor University</i>		1001025-01	-	32,955	32,955
<i>Pass-Through from Baylor University</i>		102536-01	-	40,952	40,952
<i>Pass-Through from Columbia University</i>		34(GG016228)	-	76,744	76,744
<i>Pass-Through from Cornell University</i>		78877-10901	-	45,628	45,628
<i>Pass-Through from Cornell University</i>		79433-20669	-	279,980	279,980
<i>Pass-Through from Jackson State University</i>		633221-UH	-	5,684	5,684
<i>Pass-Through from Montana State University</i>		G226-20-W7963	-	111,317	111,317
<i>Pass-Through from Northeastern University</i>		1935762	-	8,181	8,181
<i>Pass-Through from Northeastern University - Boston</i>		502792-78050	-	100,124	100,124
<i>Pass-Through from Notre Dame University - Erasmus Institute</i>		1806631	-	500	500
<i>Pass-Through from Ohio State University</i>		60066812	-	36,732	36,732
<i>Pass-Through from Oklahoma State University</i>		1-573709	-	3,179	3,179
<i>Pass-Through from Pennsylvania State University</i>		S000760-NSF	-	4,511	4,511
		76749/1136652/2/			
		M&O; PO#			
<i>Pass-Through from Research Foundation of Stony Brook</i>		1180417	-	32,023	32,023
		76749/1136652/2R			
		&D; PO#			
<i>Pass-Through from Research Foundation of Stony Brook</i>		R1094066	-	26,635	26,635
		76749/1136652/2R			
<i>Pass-Through from Research Foundation of Suny</i>		&D	-	20,757	20,757
		1653474/G001632-			
<i>Pass-Through from Southern Methodist University</i>		7500	-	29,887	29,887
<i>Pass-Through from Southwest Research Institute</i>		N99043VE2	-	46,245	46,245
<i>Pass-Through from The Trustees of Columbia University</i>		35(GG016228)	-	206,356	206,356
		00010435;			
<i>Pass-Through from University of California - Berkeley</i>		AWARD 2016245	-	55,333	55,333
<i>Pass-Through from University of California - Los Angeles</i>		0980 G YA652	-	64,501	64,501
<i>Pass-Through from University of California - Santa Cruz</i>		A18-0363-S002	-	17,499	17,499
<i>Pass-Through from University of Central Florida</i>		2004546	-	26,137	26,137
<i>Pass-Through from University of Memphis</i>		A18-0005-S001	-	43,080	43,080
<i>Pass-Through from University of Pennsylvania</i>		4556184	-	67,721	67,721
		577550; PO			
<i>Pass-Through from University of Pennsylvania</i>		4388791	-	(23,508)	(23,508)
		19-3696;			
<i>Pass-Through from University of South Carolina</i>		PO#2000041966	-	75,796	75,796
<i>Pass-Through from University of Wisconsin - Milwaukee</i>		2034045460	-	20,853	20,853
<i>Pass-Through from University of Wisconsin System</i>		300	-	92,950	92,950
<i>Pass-Through from University North Carolina - Chapel Hill</i>		5113826	-	29,441	29,441
<i>Pass-Through from William Marsh Rice University</i>		CHE1743392	-	44,633	44,633
<i>Pass-Through from William Marsh Rice University</i>		PHY-1605817	-	307	307
<i>Pass-Through from William Marsh Rice University</i>		R3F204	-	(85,902)	(85,902)
<i>Pass-Through from William Marsh Rice University</i>		R3F80B	-	345,600	345,600



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from William Marsh Rice University</i>		R3F992	\$ -	\$ 112,372	\$ 112,372
<i>Pass-Through from William Marsh Rice University</i>		R3J893	-	107,992	107,992
COVID-19 - Mathematical and Physical Sciences			-	42,039	42,039
Total - ALN 47.049			2,027,301	40,238,361	42,265,662
Geosciences	47.050		676,262	15,683,213	16,359,475
<i>Pass-Through from Columbia University</i>		10(GG009393) LOA #2 WALLACE	-	(870)	(870)
<i>Pass-Through from Columbia University</i>		10B(GG009393)	-	37,911	37,911
<i>Pass-Through from Columbia University</i>		10C(GG009393)	-	47,088	47,088
<i>Pass-Through from Columbia University</i>		10E(GG009393)	-	62,108	62,108
<i>Pass-Through from Columbia University</i>		26(GG009393) - 18	-	780	780
<i>Pass-Through from Columbia University</i>		26-GG009393	-	59,219	59,219
<i>Pass-Through from Columbia University</i>		26B-GG009393	-	17,455	17,455
<i>Pass-Through from Columbia University</i>		26C-GG009393-04- G14545	-	4,018	4,018
<i>Pass-Through from Columbia University</i>		26D-GG009393-04	-	2,165	2,165
<i>Pass-Through from Columbia University</i>		26E-GG009393-04	-	2,375	2,375
<i>Pass-Through from Columbia University</i>		26F-GG009393-04	-	40,742	40,742
<i>Pass-Through from Columbia University</i>		26G-GG009393-04	-	1,130	1,130
<i>Pass-Through from Columbia University</i>		83(GG009393)	-	3,775	3,775
<i>Pass-Through from Duke University</i>		333-2448	-	8,007	8,007
<i>Pass-Through from Florida Gulf Coast University Board of Trustees</i>		17056-NSF-UTXA- 01; P0080039	-	95,851	95,851
<i>Pass-Through from Incorporated Research Institutions for Seismology</i>		SU-19-1001-10- UTEP	-	271,072	271,072
<i>Pass-Through from Iowa State University</i>		021810A	-	55,492	55,492
<i>Pass-Through from Lehigh University</i>		543851-78003	-	15,688	15,688
<i>Pass-Through from Morgan State University</i>		UTA-2065- 01/P0018313	-	78,057	78,057
<i>Pass-Through from Pennsylvania State University</i>		6127-UTEP-NSF- 5903	-	10,779	10,779
<i>Pass-Through from University of Arkansas</i>		UA2021-233	-	14,674	14,674
<i>Pass-Through from University of California - San Diego</i>		703676	-	30,453	30,453
<i>Pass-Through from University of California - Santa Cruz</i>		A180296S003- P0668820	-	71,406	71,406
<i>Pass-Through from University of Maryland</i>		39745-Z4761001	-	115,796	115,796
<i>Pass-Through from University of Oklahoma</i>		2021-12	-	305,242	305,242
<i>Pass-Through from University of Southern California</i>		131487617	-	7,696	7,696
<i>Pass-Through from University of Southern California</i>		91256400	-	75,310	75,310
<i>Pass-Through from University of Washington</i>		UWSC12632	-	15,957	15,957
<i>Pass-Through from University of Washington</i>		UWSC8200; BPO10859; PO	-	19,032	19,032
<i>Pass-Through from University of Washington</i>		764877	-	19,032	19,032
<i>Pass-Through from University Corporation for Atmospheric Research</i>		AWD002268	-	1,025	1,025
<i>Pass-Through from Washington University - St. Louis</i>		WU-20-100	-	11,707	11,707
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		A101464	-	19,266	19,266
Total - ALN 47.050			676,262	17,183,619	17,859,881
Computer and Information Science and Engineering	47.070		3,825,033	57,275,795	61,100,828
<i>Pass-Through from Brigham Young University</i>		20-0561	-	5	5
<i>Pass-Through from California State University</i>		1626586	-	9,425	9,425
<i>Pass-Through from Carnegie Mellon University</i>		1123493-439543	-	1,910	1,910
<i>Pass-Through from Carnegie Mellon University</i>		1123514-441428	-	16,016	16,016
<i>Pass-Through from Changing Expectations Corporation</i>		1923199	-	60,537	60,537
<i>Pass-Through from Cleveland State University</i>		200001873	-	(1,173)	(1,173)
<i>Pass-Through from Computing Research Association</i>		CIF2020-UT-60	-	132,148	132,148
<i>Pass-Through from Emory University</i>		A238773	-	3,001	3,001
<i>Pass-Through from Indiana University</i>		ENG-6396 PO	-	41,581	41,581
<i>Pass-Through from Indiana University</i>		0147549	-	17,939	17,939
<i>Pass-Through from Iowa State University</i>		8714-UTA	-	39,070	39,070
<i>Pass-Through from Kent State University</i>		1513263	-	9,256	9,256
<i>Pass-Through from New Mexico State University</i>		402087-TAMU	-	59,175	59,175
<i>Pass-Through from New Mexico State University</i>		Q02023C	-	20,832	20,832
<i>Pass-Through from North Dakota State University</i>		Q02032	-	489	489
<i>Pass-Through from Northeastern University</i>		FAR0032806	-	27,821	27,821
<i>Pass-Through from Northeastern University</i>		502613-78051	-	489	489

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
Pass-Through from Purdue University		10000686-026	\$ - \$	128,942	128,942
Pass-Through from Purdue University		1939728	-	3,372	3,372
Pass-Through from The Learning Partnership LLC		2020-01	-	32,033	32,033
		R965416 3			
Pass-Through from University of Buffalo		(W/EXT)	-	242,710	242,710
Pass-Through from University of California - Santa Cruz		1929410	-	93,291	93,291
Pass-Through from University of Cincinnati		013096-002	-	34,979	34,979
Pass-Through from University of Cincinnati		1916722	-	134,867	134,867
		1557199; PO#			
Pass-Through from University of Colorado		1001096786	-	20,467	20,467
Pass-Through from University of Florida		00002017	-	96,154	96,154
Pass-Through from University of Illinois - Champaign - Urbana		083842-16259	-	3,210,771	3,210,771
Pass-Through from University of New Mexico		271643-874F	-	76,365	76,365
Pass-Through from University of Notre Dame		203986UTA	-	15,634	15,634
		0061826 (012257-			
Pass-Through from University of Pittsburgh		1)	-	81,340	81,340
Pass-Through from University of South Alabama		A19-0025-S002	-	14,542	14,542
		20-4012 PO#			
Pass-Through from University of South Carolina		20000521	-	32,162	32,162
		GA11422 PO			
Pass-Through from University of Virginia		#2171071	-	31,457	31,457
Pass-Through from University of Wisconsin - Milwaukee		203405441	-	74,554	74,554
Pass-Through from University North Carolina - Chapel Hill		5115824	-	11,701	11,701
Pass-Through from US Ignite, Inc.		CNS-1719547	-	3,920	3,920
Pass-Through from Vanderbilt University		UNIV61286	-	2,417	2,417
Pass-Through from Vanderbilt University		UNIV61690	-	9,896	9,896
Pass-Through from Virginia Polytechnic Institute		479590-19C28	-	41,011	41,011
Pass-Through from Washington State University		1934725	-	56,791	56,791
Pass-Through from Wayne State University		WSU20077	-	59,511	59,511
Pass-Through from Wichita State University		R52625-21-00685	-	10,696	10,696
Pass-Through from William Marsh Rice University		R3G821	-	7,323	7,323
Pass-Through from William Marsh Rice University		R3J671	-	9,299	9,299
COVID-19 - Computer and Information Science and Engineering			-	248,219	248,219
Total - ALN 47.070				3,825,033	62,498,251
				66,323,284	
Biological Sciences	47.074		1,827.692	17,176,640	19,004,332
Pass-Through from Baylor College of Medicine		PO #7000001279	-	104,357	104,357
Pass-Through from Boston University		4500003198	-	16,011	16,011
Pass-Through from Botanical Research Institute of Texas, Inc.		BRIT1902078TTU	-	3,567	3,567
Pass-Through from Botanical Research Institute of Texas, Inc.		28110	-	13,995	13,995
Pass-Through from Boyce Thompson Institute		2139351	-	30,319	30,319
Pass-Through from Imaginag Tech LLC		M2002147	-	24,984	24,984
Pass-Through from Loyola University Chicago		520940	-	1,398	1,398
Pass-Through from Michigan State University		RC107432C	-	1,478	1,478
Pass-Through from Michigan State University		RC111005A	-	11,505	11,505
		61-2075UT 013			
Pass-Through from Michigan State University		(W/ EXT)	-	10,126	10,126
Pass-Through from Montana State University		G166-18-W6822	-	53,540	53,540
Pass-Through from New York Botanical Garden		1802305-02-UT	-	10,224	10,224
		IOS&#8208;173347			
Pass-Through from Noble Research Institute LLC		0	-	58,773	58,773
Pass-Through from North Carolina State University		2020-2578-02	-	82,074	82,074
		GR101528 / SPC-			
Pass-Through from Ohio State University		1000003728	-	110,533	110,533
Pass-Through from Ohio State University		60071604	-	65,578	65,578
Pass-Through from Penn State University		S000321-NSF	-	43,358	43,358
Pass-Through from Penn State University		S000647-NSF	-	1,522	1,522
Pass-Through from University of Alabama - Birmingham		000519741-002	-	15,050	15,050
Pass-Through from University of Arizona		464882	-	478,727	478,727
Pass-Through from University of California - Riverside		S-000996	-	54,300	54,300
		1556975;			
Pass-Through from University of Colorado - Boulder		PO#1001077213	-	95,704	95,704
Pass-Through from University of Georgia		00001912	-	23,474	23,474
Pass-Through from University of Georgia		00002377	-	6,946	6,946
Pass-Through from University of Illinois		17788 / 1922428	-	28,871	28,871
Pass-Through from University of Kansas		BSA21018	-	103	103
		K00008578; PO			
Pass-Through from University of Michigan		3005143864	-	124,507	124,507
Pass-Through from University of Missouri - Columbia		C00065506-1	-	(1,751)	(1,751)
Pass-Through from University of Missouri - Columbia		C00066831-1	-	22,433	22,433

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from University of New Mexico</i>		0480P3-87BT	\$ -	132,564	132,564
<i>Pass-Through from University of Tennessee</i>		950073624	-	18,222	18,222
<i>Pass-Through from University of Washington</i>		UWSC10648	-	92,510	92,510
<i>Pass-Through from Virginia Institute of Marine Science</i>		722802-712683	-	6,867	6,867
<i>Pass-Through from Virginia Institute of Marine Science</i>		723022-712683	-	226,444	226,444
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		A101506	-	11,486	11,486
COVID-19 - Biological Sciences			-	258,454	258,454
Total - ALN 47.074			1,827,692	19,414,893	21,242,585
Social, Behavioral, and Economic Sciences	47.075		340,938	5,050,738	5,391,676
<i>Pass-Through from Board of Trustees of the Leland Stanford Junior University</i>		18075	-	32,072	32,072
<i>Pass-Through from Boston College</i>		BCS1923173	-	11,276	11,276
<i>Pass-Through from Boston University</i>		4500002976	-	5,618	5,618
<i>Pass-Through from Clemson University</i>		1951298	-	9	9
<i>Pass-Through from George Washington University Medical Center</i>		1542848	-	2,197	2,197
<i>Pass-Through from Northwestern University</i>		60053878 UTA	-	43,965	43,965
<i>Pass-Through from Princeton University</i>		M2102770	-	17,914	17,914
<i>Pass-Through from Purdue University</i>		10001772-039	-	25,770	25,770
		D4742-03-SA00-			
<i>Pass-Through from San Diego State University Research Foundation</i>		59475A-7804	-	2,187	2,187
<i>Pass-Through from San Diego State University Research Foundation</i>		1826839	-	30,331	30,331
<i>Pass-Through from University of California - Davis</i>		A20-2067-S001	-	11,485	11,485
		K00009359; PO#			
<i>Pass-Through from University of Michigan</i>		3005255716	-	56,432	56,432
<i>Pass-Through from Williams College</i>		1947464	-	16,784	16,784
COVID-19 - Social, Behavioral, and Economic Sciences			-	160,140	160,140
Total - ALN 47.075			340,938	5,466,918	5,807,856
Education and Human Resources	47.076		1,121,703	26,888,008	28,009,711
<i>Pass-Through from Amarillo College</i>		A16-0864	-	23,673	23,673
		SAW-HOW STEM			
<i>Pass-Through from American Educational Research Association</i>		LEARNI	-	943	943
<i>Pass-Through from American Educational Research Association</i>		19-0835	-	14,639	14,639
<i>Pass-Through from Arizona State University</i>		A 00000133	-	23,858	23,858
<i>Pass-Through from California State University San Marcos Corporation</i>		92336-85150	-	57,055	57,055
<i>Pass-Through from Chico State Enterprises</i>		19-015	-	124,397	124,397
<i>Pass-Through from Claremont Graduate University</i>		GR200025-S01	-	35,623	35,623
<i>Pass-Through from Collin College</i>		216007-UNT	-	6,970	6,970
<i>Pass-Through from Council of Graduate Schools</i>		M1800703	-	2	2
<i>Pass-Through from Council of Graduate Schools</i>		UTA18-000223	-	3,074	3,074
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		63019 03	-	11,022	11,022
<i>Pass-Through from Franklin County Historical Society</i>		NSF DRL 1612555	-	1,620	1,620
<i>Pass-Through from Georgia State University</i>		SP00014305-01	-	43,401	43,401
<i>Pass-Through from Institute For Learning Innovation</i>		2020-09	-	24,390	24,390
<i>Pass-Through from Iowa State University</i>		015677A	-	10,429	10,429
<i>Pass-Through from Iowa State University</i>		016174A	-	5,902	5,902
<i>Pass-Through from Iowa State University</i>		016238A	-	16,045	16,045
<i>Pass-Through from Mathematical Association of America</i>		3-8-710-891	-	52,130	52,130
<i>Pass-Through from Montana State University</i>		2030313	-	23,584	23,584
<i>Pass-Through from Northern Arizona University Board of Regents</i>		1003968-02	-	16,036	16,036
<i>Pass-Through from Oregon State University</i>		2020-003470	-	15,217	15,217
<i>Pass-Through from Pennsylvania State University</i>		DRL-1761012	-	16,698	16,698
<i>Pass-Through from Research Foundation of CUNY</i>		CM00003288	-	44,536	44,536
<i>Pass-Through from Rio Hondo Community College District</i>		21-0179-ARELLA	-	17,829	17,829
<i>Pass-Through from Rutgers Cancer Institute of New Jersey</i>		954422	-	26,294	26,294
<i>Pass-Through from Salish Kootenai College, Inc.</i>		UTEP-21	-	17,627	17,627
<i>Pass-Through from San Francisco State University</i>		S18-0004	-	18,736	18,736
<i>Pass-Through from SRI International</i>		PO43001	-	13,780	13,780
<i>Pass-Through from Technical Education Research Center</i>		44484	-	37,729	37,729
		SF0004; PO			
<i>Pass-Through from Tufts University</i>		EP0178309	-	86,455	86,455
<i>Pass-Through from University of Colorado - Denver</i>		FY21 896 002	-	29,748	29,748
<i>Pass-Through from University of Florida</i>		00002058	-	158,929	158,929
<i>Pass-Through from University of Georgia</i>		00002090	-	5,835	5,835
<i>Pass-Through from University of Oregon</i>		2001X0A	-	65,455	65,455
<i>Pass-Through from University of Oregon</i>		2013Y0A	-	5,031	5,031
		UWSC11384/ PO			
<i>Pass-Through from University of Washington</i>		BPO42958	-	100,214	100,214

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from University of Washington</i>		UWSC12574	\$ -	\$ 15,107	\$ 15,107
<i>Pass-Through from University of Wisconsin</i>		2016-4001	-	14,320	14,320
<i>Pass-Through from Vanderbilt University</i>		UNIV 59927	-	1,033	1,033
<i>Pass-Through from Washington State University</i>		133380-G003980	-	20,905	20,905
<i>Pass-Through from Worcester Polytechnic Institute</i>		10832-GR	-	7,884	7,884
COVID-19 - Education and Human Resources			16,827	518,450	535,277
Total - ALN 47.076			1,138,530	28,620,613	29,759,143
Polar Programs	47.078		-	233,855	233,855
<i>Pass-Through from Battelle Memorial Institute</i>		802238	33,174	197,308	230,482
<i>Pass-Through from CH2M Hill Constructors, Inc.</i>		148002633	-	11,543	11,543
Total - ALN 47.078			33,174	442,706	475,880
Office of International Science and Engineering	47.079		107,468	706,590	814,058
<i>Pass-Through from Kansas State University</i>		S18081	-	112,245	112,245
<i>Pass-Through from Old Dominion University Research Foundation</i>		18-132-100688-010	-	5,297	5,297
<i>Pass-Through from University of South Alabama</i>		A17-0170-S002-A02	-	77,419	77,419
<i>Pass-Through from University of South Dakota</i>		UP1700296-TAMU1	-	128,809	128,809
Total - ALN 47.079			107,468	1,030,360	1,137,828
Integrative Activities	47.083		1,396,434	1,779,187	3,175,621
<i>Pass-Through from Boise State University</i>		6800-PO124345	-	51,806	51,806
<i>Pass-Through from Northwestern University</i>		60057072 UTA	-	42,347	42,347
<i>Pass-Through from Portland State University</i>		100172	-	37,233	37,233
<i>Pass-Through from University of Arizona</i>		582143	-	120,001	120,001
<i>Pass-Through from University of California - San Diego</i>		OIA-1937136 /	-	60,527	60,527
<i>Pass-Through from University of Rochester</i>		124989138	-	82,423	82,423
<i>Pass-Through from Virginia Tech University</i>		416752-G	-	105,487	105,487
Total - ALN 47.083			1,396,434	2,279,011	3,675,445
Total - National Science Foundation			15,299,169	225,832,537	241,131,706
<b>U.S. Department of Veterans Affairs</b>					
U.S. Department of Veterans Affairs	64.XXX	AGUIAR/IPAA/LIN	-	37,479	37,479
		AGUIAR/IPAA/QIU	-	46,431	46,431
		AHUJA/IPAA/HI	-	73,386	73,386
		JOSA	-	13,355	13,355
		ANZUETO/IPAA/A	-	9,085	9,085
		ANZUETO/IPAA/M	-	41,177	41,177
		URFF	-	74,622	74,622
		BAIG/IPAA/HERNA	-	20,694	20,694
		NDEZ	-	52,662	52,662
		CHEN/IPAA/DAI	-	23,385	23,385
		CHEN/IPAA/DEAN	-	8,991	8,991
		CHEN/IPAA/ZHONG	-	12,029	12,029
		G	-	6,749	6,749
		CHOUDHURY/IPA	-	20,607	20,607
		A/XU	-	5,758	5,758
		CLARK/IPAA/CHA	-	58,459	58,459
		NDU	-	-	-
		CLARK/IPAA/GAM	-	-	-
		EZ	-	-	-
		COLLINS/IPAA/MO	-	-	-
		RALES	-	-	-
		COLLINS/IPAA/SE	-	-	-
		AMAN	-	-	-
		COLLINS/IPAA/SHI	-	-	-
		ESPI	-	-	-
		ZA/IPAA/CONDE	-	-	-

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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>					
		ESPI			
		ZA/IPAA/FLORES	\$ - \$	57,642	\$ 57,642
		ESPI			
		ZA/IPAA/KELPS	-	24,212	24,212
		ESPI ZA/IPAA/LI	-	30,173	30,173
		ESPI			
		ZA/IPAA/ORSAK	-	49,422	49,422
		FINLEY/IPAA/DEL			
		GA	-	10,741	10,741
		FINLEY/IPAA/PARI			
		SH	-	86,269	86,269
		FINLEY/IPAA/PEA			
		COCK	-	7,813	7,813
		FINLEY/IPAA/STE			
		DMAN	-	2,844	2,844
		FOX/IPAA /ZHANG	-	10,337	10,337
		FOX/IPAA/FRANKL			
		IN	-	14,448	14,448
		FOX/IPAA/ZHANG	-	1,997	1,997
		FRAZER/IPAA/CA			
		RRE	-	74,290	74,290
		FRAZER/IPAA/MC			
		COY	-	30,897	30,897
		FRAZER/IPAA/STE			
		PHENS	-	29,658	29,658
		FY 2019 PO#			
		580C92076	-	(932)	(932)
		FY 2020 PO#			
		580D05070	-	6,634	6,634
		FY 2021 PO #580-			
		D15018	-	20,446	20,446
		FY 2021 PO#			
		580D15078	-	25,101	25,101
		FY 2022 PO: #580-			
		D25021	-	14,503	14,503
		FY2021 PO: #580-			
		C15125	-	85,999	85,999
		FY2021 PO: #580-			
		D15003	-	10,043	10,043
		GALVAN/IPAA/TH			
		OMAS	-	46,136	46,136
		GHOSH			
		CHOUDHURY/IPA			
		A/LEE	-	15,842	15,842
		GHOSH-			
		CHOUDHURY/IPA			
		A/DAS	-	20,443	20,443
		GHOSH-			
		CHOUDHURY/IPA			
		A/MONT	-	9,888	9,888
		GUTIERREZ/IPAA/			
		RODRIGUEZ	-	50,970	50,970
		HUSSONG/IPAA/D			
		EROSA	-	44,431	44,431
		IPA FRAMPTON			
		(ADDTL FUNDS)	-	16,217	16,217
		IPA FRAMPTON			
		BP3 FUNDS; 674-			
		C19065	-	28,444	28,444
		IPA FRAMPTON			
		674-D05010	-	198	198
		IPA MORISSETTE-			
		554-C15045	-	8,201	8,201
		JARAMILLO/IPAA/			
		RODRIGUEZ	-	5,174	5,174
		KELLOGG/IPAA/W			
		U	-	17,092	17,092
		KUMAR/IPAA/CHU			
		N	-	16,357	16,357

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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>					
		KUMAR/IPAA/GHO SH	\$ - \$	23,188 \$	23,188
		KUMAR/IPAA/RIVA S	-	54,528	54,528
		LI/IPAA/ZHAO	-	25,929	25,929
		LI/IPAA/ZHOU	-	10,321	10,321
		LODGE/IPAA/BOL EY	-	44,875	44,875
		LODGE/IPAA/PER EZ	-	50,150	50,150
		MORILAK/IPAA/BU LIN	-	11,393	11,393
		MORILAK/IPAA/GE ORGE	-	30,880	30,880
		MORILAK/IPAA/GI ROTTI	-	38,373	38,373
		MUSI/IPAA/ROMO	-	2,749	2,749
		M1501049	-	9,952	9,952
		M1702450	-	684	684
		M1702474	-	10,841	10,841
		M1703455	-	641	641
		M1903267	-	(759)	(759)
		M2002299	-	61,041	61,041
		M2002728	-	73,494	73,494
		NE O CON	-	21,680	21,680
		R/IPAA/COELHO	-	2,503	2,503
		PETERSON/IPAA/ AGUILAR	-	44,179	44,179
		PETERSON/IPAA/ BLANKENSHIP	-	1,118	1,118
		PETERSON/IPAA/ BRUNDIGE	-	60,940	60,940
		PETERSON/IPAA/ BUEL	-	8,574	8,574
		PETERSON/IPAA/ FERNANDEZ	-	2,542	2,542
		PETERSON/IPAA/ FLORES	-	9,702	9,702
		PETERSON/IPAA/ GONZALEZ	-	9,944	9,944
		PETERSON/IPAA/ GRUENWALD	-	12,311	12,311
		PETERSON/IPAA/ HALL-CLARK	-	18,659	18,659
		PETERSON/IPAA/ HARGITA	-	56,744	56,744
		PETERSON/IPAA/L I	-	7,593	7,593
		PETERSON/IPAA/L IU	-	3,088	3,088
		PETERSON/IPAA/ MCCAUGHAN	-	22,345	22,345
		PETERSON/IPAA/ MINTZ	-	60,555	60,555
		PETERSON/IPAA/ MYSLIWIEC	-	43,012	43,012
		PETERSON/IPAA/ PLEYTE	-	41,059	41,059
		PETERSON/IPAA/ PRUIKSMA	-	17,185	17,185
		PETERSON/IPAA/ ROACHE	-	28,761	28,761
		PETERSON/IPAA/ STRAUD	-	73,869	73,869
		PETERSON/IPAA/ TYLER	-	9,775	9,775
		PETERSON/IPAA/ WILLIAMS	-	52,478	52,478
		PETERSON/IPAA/ ZWETZIG	-	(388)	(388)

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>					
		PUGH/IPAA/HART MAN	\$ - \$	8,001 \$	8,001
		RAN/IPAA/LIUJI	-	79,488	79,488
		RAN/IPAA/NA	-	75,918	75,918
		SALMON/IPAA/CR OPPER	-	27,908	27,908
		SALMON/IPAA/QI SANCHEZ-	-	26,205	26,205
		REILLY/IPAA/WEL CH	-	31,448	31,448
		SAYRE/IPAA/REE D	-	21,515	21,515
		SERRA/IPAA/CAL DERON	-	37,152	37,152
		SERRA/IPAA/HER TZOG	-	19,575	19,575
		SERRA/IPAA/JIWA NI	-	7,611	7,611
		SONI/IPAA/HARO	-	3,862	3,862
		SONI/IPAA/SMITH	-	34,276	34,276
		STRONG/IPAA/KA DAPAKKAM	-	75,204	75,204
		STRONG/IPAA/MA RTINEZ	-	50,944	50,944
		TRBOVICH/IPAA/R OMO	-	115,260	115,260
		TRBOVICH/IPPA/K OEK	-	6,487	6,487
		UTA18-001357 (ADDTL FUNDS)	-	2,233	2,233
		UTA18-001357 1; PO 554-C15115	-	14,349	14,349
		VADLAMUDI/IPAA/ LI	-	61,766	61,766
		VADLAMUDI/IPAA/ PRATAP	-	41,045	41,045
		VA240-16-D-0068	-	151,839	151,839
		VA240-17-D-0107	-	26,084	26,084
		VA268-15-D-0044	-	17,211	17,211
		WANG/IPAA/WAN G	-	979	979
		WEINER/IPAA/DU QUE	-	20,243	20,243
		YEH/IPAA/DEAN	-	20,694	20,694
		YEH/IPAA/KA SH	-	1,912	1,912
		YEH/IPAA/WANG	-	90,910	90,910
		30LODGE/IPAA/EL AM	-	26,372	26,372
		36C24219P1799	-	24,526	24,526
		36C26020P0997; OBLIGATION #663- D10085	-	93,443	93,443
		36C78620C0258	-	157,067	157,067
		580-D05044	-	1,811	1,811
		776C13021	-	35,874	35,874
		7734	-	57,357	57,357
		7744	-	94,066	94,066
		7774	-	34,136	34,136
		<i>Pass-Through from Consolidated Edison Solutions, Inc.</i>			
		<i>Pass-Through from Consolidated Edison Solutions, Inc.</i>			
		<i>Pass-Through from Consolidated Edison Solutions, Inc.</i>			
		<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>	-	8,880	8,880
		<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>	-	25,331	25,331
		<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>	-	10,872	10,872
		Total - ALN 64.XXX	-	4,073,161	4,073,161
		Veterans Medical Care Benefits	64.009	50,731	50,731
		<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>	000178175	14,464	14,464

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Veterans Affairs (continued)</b>					
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>		000179485	\$ - \$	2,077	2,077
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>		000180324	-	1,995	1,995
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>		580 D05183	-	1,078	1,078
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>		580-C15485	-	21,189	21,189
Total - ALN 64.009			-	91,534	91,534
Specially Adapted Housing Assistive Technology Grant Program	64.051		-	69,878	69,878
Research and Development	64.054		-	3,354	3,354
Veterans Information and Assistance	64.115		-	23,073	23,073
Total - U.S. Department of Veterans Affairs			-	4,261,000	4,261,000
<b>Environmental Protection Agency</b>					
Environmental Protection Agency	66.XXX				
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2025	-	19,313	19,313
<i>Pass-Through from Eastern Research Group, Inc.</i>		OTAQ-011/03	-	64,951	64,951
<i>Pass-Through from Eastern Research Group, Inc.</i>		T O 9 WA 4-13	-	2,856	2,856
<i>Pass-Through from Framergy, Inc.</i>		M2100673	-	3,022	3,022
<i>Pass-Through from North American Development Bank</i>		TAA21- 009/NADBC21-073	-	18,851	18,851
Total - ALN 66.XXX			-	108,993	108,993
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	83,955	83,955
<i>Pass-Through from RTI International</i>		1-312-0215574- 52828L	-	4,292	4,292
Total - ALN 66.034			-	88,247	88,247
Multipurpose Grants to States and Tribes	66.204		-	34,464	34,464
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		4,312	1,342,956	1,347,268
<i>Pass-Through from Great Lakes Environmental Center, Inc.</i>		16218	-	107,375	107,375
Total - ALN 66.419			4,312	1,450,331	1,454,643
Water Quality Management Planning	66.454				
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2005	-	18,618	18,618
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2011	-	342	342
Total - ALN 66.454			-	18,960	18,960
National Estuary Program	66.456		8,908	83,306	92,214
Nonpoint Source Implementation Grants	66.460		-	1,288,823	1,288,823
<i>Pass-Through from Altex Technologies Corporation</i>		68HERC20C0004- TAMU-001	-	40,645	40,645
<i>Pass-Through from Attain, LLC</i>		EPA-003	-	38,154	38,154
<i>Pass-Through from ICF International, Inc.</i>		20CBPO0064	-	39,386	39,386
Total - ALN 66.460			-	1,407,008	1,407,008
Gulf of Mexico Program	66.475		60,000	95,077	155,077
Science To Achieve Results (STAR) Research Program	66.509		110,163	1,960,673	2,070,836
<i>Pass-Through from Harvard University</i>		112544-5111522	-	57,216	57,216
<i>Pass-Through from Harvard University</i>		112544-5111522 5 (SUPPLEMENT)	-	66,421	66,421
Total - ALN 66.509			110,163	2,084,310	2,194,473
P3 Award: National Student Design Competition for Sustainability	66.516		-	50,871	50,871



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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>Environmental Protection Agency (continued)</b>					
Performance Partnership Grants	66.605		\$ -	\$ 66,052	\$ 66,052
Protection of Children from Environmental Health Risks	66.609		-	12,942	12,942
Pollution Prevention Grants Program	66.708		-	9,637	9,637
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931				
<i>Pass-Through from North American Development Bank</i>		TAA19- 015/NADBC19- 155	-	(2,110)	(2,110)
Total - Environmental Protection Agency			183,383	5,508,088	5,691,471
<b>Nuclear Regulatory Commission</b>					
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		-	59,208	59,208
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		-	114,444	114,444
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	742,433	742,433
Total - Nuclear Regulatory Commission			-	916,085	916,085
<b>U.S. Department of Energy</b>					
U.S. Department of Energy	81.XXX	DE-SC0021125	-	1,347,554	1,347,554
		M2000444	-	1,041,498	1,041,498
		M2003251-01- 470221-00001	-	35,948	35,948
		N0002420F8538			
		CLIN 0001 ACRN			
		AA AB AC	-	1,894,371	1,894,371
		PO0444	-	35,379	35,379
		SC-21-542	-	135,792	135,792
		S013464-B LOA			
		BE	-	285,486	285,486
		S013464-H	-	36,036	36,036
		S015805-R	-	131,150	131,150
		S018440	-	42,014	42,014
		S210001	-	318,728	318,728
		OF-60077	-	274,676	274,676
		OF-60078	-	26,116	26,116
		1377930	-	(7,571)	(7,571)
		214442	-	138,902	138,902
		229206 PR:DE-			
		AC02-98	-	153,990	153,990
		356656	-	226,579	226,579
		370206	-	73,507	73,507
		384356	-	62,497	62,497
		388531	-	92,542	92,542
		4000174882	-	22,845	22,845
		4200000815;			
		4000187480	-	27,521	27,521
		4300166643	-	28,497	28,497
		4300166710	-	30,712	30,712
		4300166734	-	23,140	23,140
		4300167818	-	19,713	19,713
		4300167963	-	131,804	131,804
		4300167972	-	12,815	12,815
		4300168011	-	17,258	17,258
		4300168017	-	20,204	20,204
		517109	-	25,615	25,615
		635140	-	(4,277)	(4,277)
		663526	-	90,244	90,244
		667142	-	42,097	42,097
		89233218CNA0000			
		01	-	476,839	476,839
		89243320PFE0002			
		81	-	701	701

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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>					
		89303020PMA0001			
		73	\$ 15,000	\$ 8,475	\$ 23,475
		9F-60036	-	53,402	53,402
		9F-60150	-	13,871	13,871
		9F-60218	-	11,723	11,723
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		M1902529	-	(1)	(1)
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		XFC-7-70022-01	-	18,910	18,910
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		2019-10012	-	28,979	28,979
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		2021-10573	-	99,891	99,891
<i>Pass-Through from American Association for the Advancement of Science</i>		M2000306	-	17,680	17,680
		US001-			
		0000771340; LINE			
<i>Pass-Through from Battelle</i>		ITEM 1-1	-	199,216	199,216
		UTA21-			
		000213;US001-			
<i>Pass-Through from Battelle</i>		0000822955	-	6,377	6,377
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		194982	-	11,054	11,054
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		207600	-	236,670	236,670
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		214442	-	129,250	129,250
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		231414	-	21,159	21,159
<i>Pass-Through from Battelle Pacific Northwest Division</i>		401273-501	-	81,918	81,918
<i>Pass-Through from Battelle Pacific Northwest Division</i>		523911	-	271,153	271,153
		DEAC0298CH1088			
<i>Pass-Through from Brookhaven National Laboratory</i>		6	-	94,384	94,384
<i>Pass-Through from Brookhaven National Laboratory</i>		DESC00127045	-	94,383	94,383
<i>Pass-Through from Brookhaven National Laboratory</i>		381843	-	16,979	16,979
<i>Pass-Through from Brookhaven National Laboratory</i>		382716	-	628	628
<i>Pass-Through from Brookhaven National Laboratory</i>		386769	-	29,533	29,533
<i>Pass-Through from Brookhaven National Laboratory</i>		398119	-	4,423	4,423
<i>Pass-Through from Brookhaven Science Associates, LLC</i>		M1402265	-	633,663	633,663
<i>Pass-Through from Brookhaven Science Associates, LLC</i>		M1502524-443821	-	61,702	61,702
<i>Pass-Through from Center for Transportation and the Environment</i>		UTA14-000883	-	42,666	42,666
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		BOA 4100001018	-	16,059	16,059
		4100001018			
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		43001586	-	13,608	13,608
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4100001086	-	38,282	38,282
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300157412	-	67,259	67,259
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300160268	-	20,204	20,204
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300160554	-	20,848	20,848
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300161464	-	623,183	623,183
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300161983	-	25,055	25,055
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300163600	-	52,539	52,539
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300165202	-	375,359	375,359
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300166643	-	36,219	36,219
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300166710	-	35,303	35,303
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300166734	-	38,245	38,245
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300166925	-	183,312	183,312
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167226	-	444,191	444,191
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167818	-	28,531	28,531
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167963	-	185,832	185,832
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167972	-	3,984	3,984
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300168011	-	8,343	8,343
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300168293	-	59,682	59,682
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300169491	-	14,600	14,600
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		71731	-	19,174	19,174
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		72019	-	31	31
<i>Pass-Through from Desert Research Institute</i>		GR12881	-	1,872	1,872
<i>Pass-Through from Electric Power Research Institute</i>		10011895	-	706,035	706,035
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		653901	-	223,465	223,465
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		653937	-	2,471	2,471
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		656528	-	19,822	19,822
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		657586	-	28,463	28,463
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		661165	-	64,671	64,671
		S917;UTA19-			
<i>Pass-Through from Gas Technology Institute</i>		001176	-	123,101	123,101
<i>Pass-Through from Gas Technology Institute</i>		S975	-	96,610	96,610
<i>Pass-Through from Groundwater Protection Council, Inc.</i>		UTA17-001480	52,657	57,302	109,959
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		DENA0002839	-	87,600	87,600
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000332501	-	8,046	8,046

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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 Honeywell Federal Manufacturing and Technologies, LLC</i>		N000343240	\$ - \$	20,460	20,460
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000376832	-	235,147	235,147
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000379236	-	113,806	113,806
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000379290	-	18,085	18,085
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000385578	-	117,900	117,900
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000393978	-	71,667	71,667
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000396086	-	57,713	57,713
<i>Pass-Through from Idaho National Laboratory</i>		N000400543	-	13,275	13,275
<i>Pass-Through from Idaho National Laboratory</i>		00150706	-	20,318	20,318
<i>Pass-Through from IERUS Technologies, Inc.</i>		237821	-	137,202	137,202
<i>Pass-Through from John B Pierce Laboratory</i>		2019-UTEP-01	-	45,154	45,154
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		295-I PHASE III	-	261,315	261,315
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		B641772	-	79,391	79,391
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		B644848	-	50,300	50,300
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7343163	-	153,263	153,263
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7399340	82,616	125,458	208,074
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7461220	-	34,944	34,944
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7532278	-	29,319	29,319
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		753607	-	117,841	117,841
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7536077	-	89,431	89,431
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7547655	-	39,755	39,755
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7554173	-	15,594	15,594
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7565394	-	160,679	160,679
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7573819	-	24,725	24,725
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B633945	-	233,265	233,265
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B637786	-	(1,917)	(1,917)
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B637938	-	14,200	14,200
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B640275	-	22,372	22,372
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B640770	-	7,816	7,816
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B642677	-	47,884	47,884
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B644310	-	19,360	19,360
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B645993	-	24,590	24,590
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B646361	-	94,118	94,118
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B635698	-	36,230	36,230
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B638654	-	77,985	77,985
<i>Pass-Through from Leidos, Inc.</i>		CCSI2	-	-	-
<i>Pass-Through from Leidos, Inc.</i>		P010227981 TO 4	-	41,810	41,810
<i>Pass-Through from Leidos, Inc.</i>		P010227981	-	2,670	2,670
<i>Pass-Through from Leidos, Inc.</i>		P010227981 #2	-	53,246	53,246
<i>Pass-Through from Leidos, Inc.</i>		10227981; TO 1	-	10,053	10,053
<i>Pass-Through from Los Alamos National Laboratory</i>		UTA19-001169 PO	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		#579948	-	108	108
<i>Pass-Through from Los Alamos National Laboratory</i>		UTA20-000397;	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		#578927	-	27,490	27,490
<i>Pass-Through from Los Alamos National Laboratory</i>		378768	-	183,830	183,830
<i>Pass-Through from Los Alamos National Laboratory</i>		407626	-	779,790	779,790
<i>Pass-Through from Los Alamos National Laboratory</i>		421744	-	236,423	236,423
<i>Pass-Through from Los Alamos National Laboratory</i>		468132	-	34,869	34,869
<i>Pass-Through from Los Alamos National Laboratory</i>		473629	-	21,217	21,217
<i>Pass-Through from Los Alamos National Laboratory</i>		475852	-	8,947	8,947
<i>Pass-Through from Los Alamos National Laboratory</i>		575178	-	548	548
<i>Pass-Through from Los Alamos National Laboratory</i>		579068	-	100,631	100,631
<i>Pass-Through from Los Alamos National Laboratory</i>		579068;LOA	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		ATKINSON	-	19,514	19,514
<i>Pass-Through from Los Alamos National Laboratory</i>		591421	-	29,331	29,331
<i>Pass-Through from Los Alamos National Laboratory</i>		600173	-	67,974	67,974
<i>Pass-Through from Los Alamos National Laboratory</i>		607899	-	101,224	101,224
<i>Pass-Through from Los Alamos National Laboratory</i>		615317	-	10,000	10,000
<i>Pass-Through from Los Alamos National Laboratory</i>		620701	-	52,392	52,392
<i>Pass-Through from Los Alamos National Laboratory</i>		623022	-	98,225	98,225
<i>Pass-Through from Los Alamos National Laboratory</i>		629412	-	89,355	89,355
<i>Pass-Through from Los Alamos National Security, LLC</i>		532498	-	59,775	59,775
<i>Pass-Through from Los Alamos National Security, LLC</i>		585370	-	147,174	147,174

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Mission Support and Test Services LLC</i>		252723	\$	-	\$ 124,284
<i>Pass-Through from Nanohmics, Inc.</i>		UTA20-001155	-	49,550	49,550
<i>Pass-Through from National Renewable Energy Laboratory</i>		AEJ-9-92062-01	-	86,880	86,880
		DEAC3608G02830			
<i>Pass-Through from National Renewable Energy Laboratory</i>		8	-	85,396	85,396
<i>Pass-Through from National Renewable Energy Laboratory</i>		2020-10034	-	(2,361)	(2,361)
<i>Pass-Through from National Renewable Energy Laboratory</i>		2020-10274	-	10,000	10,000
<i>Pass-Through from National Renewable Energy Laboratory</i>		2020-10287	-	237,942	237,942
<i>Pass-Through from National Renewable Energy Laboratory</i>		2021-10595	-	27,077	27,077
<i>Pass-Through from New York State Energy Research and Development Authority</i>		519800	-	20,539	20,539
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		CPA 1923579	20,000	61,949	81,949
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		M2101979	-	5	5
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2010311	-	119,086	119,086
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2016870	-	16,425	16,425
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2156833	-	888	888
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2164212	-	18,384	18,384
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2165519	-	23,413	23,413
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2172871	-	21,994	21,994
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2177155	-	20,831	20,831
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2184170	-	74,745	74,745
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2187580	-	28,674	28,674
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2187620	-	39,511	39,511
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2194391	-	43,448	43,448
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2203799	-	13,746	13,746
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2206680	-	34,200	34,200
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2206870	-	42,249	42,249
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2209309	-	62,615	62,615
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2217089	-	56,598	56,598
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2269744	-	20,000	20,000
<i>Pass-Through from Oak Ridge Associated Universities</i>		606815	-	241,836	241,836
<i>Pass-Through from Oak Ridge National Laboratory</i>		4000157754	-	22,989	22,989
<i>Pass-Through from Oak Ridge National Laboratory</i>		4000183578	-	83,264	83,264
		LY LOCAL -			
<i>Pass-Through from Pacific Northwest Laboratory</i>		476523	-	47,664	47,664
<i>Pass-Through from Pacific Northwest Laboratory</i>		446224	-	144,253	144,253
<i>Pass-Through from Pacific Northwest Laboratory</i>		446225	-	115,956	115,956
		446225 LOA			
<i>Pass-Through from Pacific Northwest Laboratory</i>		HAHNE	-	(1,108)	(1,108)
<i>Pass-Through from Pacific Northwest Laboratory</i>		481015	-	3,629	3,629
<i>Pass-Through from Pacific Northwest Laboratory</i>		494645 1	-	76,475	76,475
<i>Pass-Through from Pacific Northwest Laboratory</i>		556794 YEAR 1	-	38,580	38,580
<i>Pass-Through from Pacific Northwest National Laboratory</i>		401273-495	-	67,521	67,521
<i>Pass-Through from Pacific Northwest National Laboratory</i>		436996	-	61,257	61,257
<i>Pass-Through from Pacific Northwest National Laboratory</i>		484440	-	14,532	14,532
<i>Pass-Through from Pacific Northwest National Laboratory</i>		543524	-	12,000	12,000
		10-03547-104397-			
<i>Pass-Through from Physical Sciences, Inc.</i>		46	-	39,000	39,000
<i>Pass-Through from Sandia National Laboratories</i>		PO 2074065	-	41,257	41,257
<i>Pass-Through from Sandia National Laboratories</i>		PO 2165179	-	10,011	10,011
<i>Pass-Through from Sandia National Laboratories</i>		PO 2173063	-	40,000	40,000

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Sandia National Laboratories</i>		PO 2176405	\$ -	10,000	10,000
<i>Pass-Through from Sandia National Laboratories</i>		PO 2176442	-	8,367	8,367
<i>Pass-Through from Sandia National Laboratories</i>		PO 2188913 LO	-	60,257	60,257
<i>Pass-Through from Sandia National Laboratories</i>		PO 2193840	-	57,973	57,973
<i>Pass-Through from Sandia National Laboratories</i>		PO 2193850	-	99,954	99,954
<i>Pass-Through from Sandia National Laboratories</i>		PO 2199125 REV 0	-	105,659	105,659
<i>Pass-Through from Sandia National Laboratories</i>		PO 2199673	-	44,347	44,347
<i>Pass-Through from Sandia National Laboratories</i>		PO 2200873	-	60,946	60,946
<i>Pass-Through from Sandia National Laboratories</i>		PO 2208301 1	-	99,478	99,478
<i>Pass-Through from Sandia National Laboratories</i>		PO 2208301 2 & 3	-	47,249	47,249
<i>Pass-Through from Sandia National Laboratories</i>		PO 2208301 4	-	50,141	50,141
<i>Pass-Through from Sandia National Laboratories</i>		PO 2208322	-	74,435	74,435
<i>Pass-Through from Sandia National Laboratories</i>		PO 2221704	-	6,560	6,560
<i>Pass-Through from Sandia National Laboratories</i>		PO 2235488	-	9,589	9,589
<i>Pass-Through from Sandia National Laboratories</i>		PO1386784	-	(582)	(582)
<i>Pass-Through from Sandia National Laboratories</i>		PO1969288	-	52,036	52,036
		PURCHASE :			
<i>Pass-Through from Sandia National Laboratories</i>		2225678	-	54,139	54,139
<i>Pass-Through from Sandia National Laboratories</i>		1739503	-	(3,935)	(3,935)
<i>Pass-Through from Sandia National Laboratories</i>		1836721	-	(4,140)	(4,140)
<i>Pass-Through from Sandia National Laboratories</i>		1852754	43,444	106,777	150,221
		1852754 LOA 001			
<i>Pass-Through from Sandia National Laboratories</i>		PASUPATHY	-	203,246	203,246
<i>Pass-Through from Sandia National Laboratories</i>		1853407	-	124	124
<i>Pass-Through from Sandia National Laboratories</i>		1853793	-	(83)	(83)
<i>Pass-Through from Sandia National Laboratories</i>		1885207	-	9,490	9,490
<i>Pass-Through from Sandia National Laboratories</i>		1888931	-	10,369	10,369
<i>Pass-Through from Sandia National Laboratories</i>		1946531	-	62,469	62,469
<i>Pass-Through from Sandia National Laboratories</i>		1961670	-	6,325	6,325
		1964744; PO			
<i>Pass-Through from Sandia National Laboratories</i>		2158134	-	139,474	139,474
<i>Pass-Through from Sandia National Laboratories</i>		1970123	-	5,514	5,514
<i>Pass-Through from Sandia National Laboratories</i>		1976787	-	7,201	7,201
<i>Pass-Through from Sandia National Laboratories</i>		1980971	-	8,261	8,261
<i>Pass-Through from Sandia National Laboratories</i>		1982247	-	210,687	210,687
<i>Pass-Through from Sandia National Laboratories</i>		1985797	-	99,079	99,079
<i>Pass-Through from Sandia National Laboratories</i>		1988375	-	6,722	6,722
<i>Pass-Through from Sandia National Laboratories</i>		2005238	-	698	698
<i>Pass-Through from Sandia National Laboratories</i>		2032028	-	195,342	195,342
<i>Pass-Through from Sandia National Laboratories</i>		2049205	-	16,507	16,507
<i>Pass-Through from Sandia National Laboratories</i>		2061196	-	60,755	60,755
<i>Pass-Through from Sandia National Laboratories</i>		2073356	-	165,713	165,713
<i>Pass-Through from Sandia National Laboratories</i>		2074065	-	4,428	4,428
<i>Pass-Through from Sandia National Laboratories</i>		2078597	-	94,712	94,712
<i>Pass-Through from Sandia National Laboratories</i>		2084304 REV 0	-	59,925	59,925
<i>Pass-Through from Sandia National Laboratories</i>		2085938	-	14,869	14,869
<i>Pass-Through from Sandia National Laboratories</i>		2087561	-	50,008	50,008
<i>Pass-Through from Sandia National Laboratories</i>		2093967	-	22,474	22,474
<i>Pass-Through from Sandia National Laboratories</i>		2105167	-	72,841	72,841
<i>Pass-Through from Sandia National Laboratories</i>		2114428	-	6,795	6,795
<i>Pass-Through from Sandia National Laboratories</i>		2135478	-	26,148	26,148
<i>Pass-Through from Sandia National Laboratories</i>		2136040	-	19,571	19,571
<i>Pass-Through from Sandia National Laboratories</i>		2148715	-	14,998	14,998
<i>Pass-Through from Sandia National Laboratories</i>		2161983	-	17,643	17,643
<i>Pass-Through from Sandia National Laboratories</i>		2165595 REV 1	-	103,522	103,522
<i>Pass-Through from Sandia National Laboratories</i>		2175034	-	90,775	90,775
<i>Pass-Through from Sandia National Laboratories</i>		2176624	-	690	690
<i>Pass-Through from Sandia National Laboratories</i>		2188209	-	186,081	186,081
<i>Pass-Through from Sandia National Laboratories</i>		2196151	-	83,567	83,567
<i>Pass-Through from Sandia National Laboratories</i>		2196686	-	13,598	13,598
<i>Pass-Through from Sandia National Laboratories</i>		2202023	-	76,364	76,364
<i>Pass-Through from Sandia National Laboratories</i>		2202732	-	49,101	49,101
<i>Pass-Through from Sandia National Laboratories</i>		2203783 1885207	-	69,835	69,835
<i>Pass-Through from Sandia National Laboratories</i>		2207352	-	84,647	84,647
<i>Pass-Through from Sandia National Laboratories</i>		2207537	-	95,405	95,405
<i>Pass-Through from Sandia National Laboratories</i>		2208309	-	24,941	24,941
<i>Pass-Through from Sandia National Laboratories</i>		2211838	-	99,365	99,365
<i>Pass-Through from Sandia National Laboratories</i>		2212759	-	88,661	88,661
<i>Pass-Through from Sandia National Laboratories</i>		2216387	-	71,665	71,665
<i>Pass-Through from Sandia National Laboratories</i>		2217763	-	89,380	89,380

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Sandia National Laboratories</i>		2220360	\$ - \$	33,003	33,003
<i>Pass-Through from Sandia National Laboratories</i>		2233698	-	41,271	41,271
<i>Pass-Through from Sandia National Laboratories</i>		2241870	-	30,000	30,000
<i>Pass-Through from Sandia National Laboratories</i>		2243911	-	46,226	46,226
<i>Pass-Through from Sandia National Laboratories</i>		2258201	-	63,398	63,398
<i>Pass-Through from Sandia National Laboratories</i>		2261756	-	33,911	33,911
<i>Pass-Through from Sandia National Laboratories</i>		2273667	-	5,683	5,683
		PO 0000525177			
<i>Pass-Through from Savannah River Nuclear Solutions, LLC</i>		JOHNSO	-	94,427	94,427
<i>Pass-Through from Savannah River Nuclear Solutions, LLC</i>		0000456323	-	67,366	67,366
<i>Pass-Through from Stanford University</i>		206314	-	9,128	9,128
<i>Pass-Through from Stanford University SLAC National Accelerator Laboratory</i>		198864	-	206,934	206,934
<i>Pass-Through from Stanford University SLAC National Accelerator Laboratory</i>		205697	-	42,892	42,892
<i>Pass-Through from The Algae Foundation</i>		UTA20-000292	-	35,368	35,368
<i>Pass-Through from Triad National Securities, LLC</i>		M2002284	-	6,186	6,186
<i>Pass-Through from Triad National Securities, LLC</i>		644658	-	11,601	11,601
<i>Pass-Through from University of California - Berkeley</i>		7434850	-	55,286	55,286
<i>Pass-Through from University of Michigan</i>		K00011159	-	36,386	36,386
		0-P106-P-00091-00-			
<i>Pass-Through from UChicago Argonne, LLC</i>		0F-60099	-	17,669	17,669
<i>Pass-Through from UChicago Argonne, LLC</i>		0F-60203	-	152,407	152,407
<i>Pass-Through from UChicago Argonne, LLC</i>		0F-60238	-	68,079	68,079
<i>Pass-Through from UChicago Argonne, LLC</i>		1F-60385	-	22,225	22,225
<i>Pass-Through from UChicago Argonne, LLC</i>		9F-60002	-	760	760
<i>Pass-Through from UChicago Argonne, LLC</i>		9F-60002 4	-	70,265	70,265
<i>Pass-Through from UChicago Argonne, LLC</i>		9F-60108	-	64,345	64,345
<i>Pass-Through from UT - Battelle, LLC</i>		4000158636	-	46,171	46,171
<i>Pass-Through from UT - Battelle, LLC</i>		4000173773	-	69,258	69,258
<i>Pass-Through from UT - Battelle, LLC</i>		4000177992	-	(345)	(345)
<i>Pass-Through from UT - Battelle, LLC</i>		4000178743	-	24,948	24,948
<i>Pass-Through from UT - Battelle, LLC</i>		4000180282	-	(32)	(32)
		4000180703; PO			
<i>Pass-Through from UT - Battelle, LLC</i>		6400016665	-	107,925	107,925
<i>Pass-Through from UT - Battelle, LLC</i>		4000181590	5,310	147,715	153,025
<i>Pass-Through from UT - Battelle, LLC</i>		4000184809	-	32,904	32,904
<i>Pass-Through from UT - Battelle, LLC</i>		4000185533	-	1,982	1,982
<i>Pass-Through from UT - Battelle, LLC</i>		6400016459	-	49,424	49,424
		F013901152			
<i>Pass-Through from Wood Environment and Infrastructure Solutions, Inc.</i>		SASW	-	284,380	284,380
<i>Pass-Through from Wood Environment and Infrastructure Solutions, Inc.</i>		F015600033	-	40,889	40,889
		F015600033 CO1			
<i>Pass-Through from Wood Environment and Infrastructure Solutions, Inc.</i>		BOREHOLE	-	106,011	106,011
Total - ALN 81.XXX			219,027	26,315,934	26,534,961
State Energy Program	81.041		-	138,014	138,014
Office of Science Financial Assistance Program	81.049		2,920,322	26,336,681	29,257,003
<i>Pass-Through from Accelerator Technology Corporation</i>		M2002949	-	17,689	17,689
<i>Pass-Through from Altect, Inc.</i>		UTA21-000016	-	5,900	5,900
<i>Pass-Through from American Maglev Technology, Inc.</i>		DE-SC0021489	-	26,815	26,815
<i>Pass-Through from Austin Geotech Services, Inc.</i>		UTA18-000591	-	83,215	83,215
<i>Pass-Through from AMPeers, LLC</i>		DE-SC0015983	-	10,678	10,678
<i>Pass-Through from AMPeers, LLC</i>		DE-SC0020717	-	52,668	52,668
<i>Pass-Through from Bailey Tooling and Manufacturing</i>		DESC0020501	-	26,180	26,180
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		183672	-	101,668	101,668
<i>Pass-Through from Baylor University</i>		180591	-	14,744	14,744
<i>Pass-Through from Board of Regents of the University of Wisconsin System</i>		809K244	-	425,788	425,788
<i>Pass-Through from Case Western Reserve University</i>		RES513721	-	147,019	147,019
<i>Pass-Through from Case Western Reserve University</i>		RES515491	-	74,672	74,672
		UTA20-000532			
<i>Pass-Through from Celadyne Technologies, Inc.</i>		#20SC500507	-	55,128	55,128
<i>Pass-Through from Central Michigan University</i>		F63460	-	431,337	431,337
<i>Pass-Through from Columbia University</i>		2(GG015568)	-	16,792	16,792
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300156278	-	9,882	9,882
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300156296	-	7,383	7,383
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300158313	-	533	533

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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 Coreform, LLC</i>		UTA19-000753	\$ - \$	64,306	\$ 64,306
<i>Pass-Through from Cornell University</i>		86856-11155	-	122,596	122,596
<i>Pass-Through from Cyentech Counselling LLC</i>		DE-SC0020595	-	32,866	32,866
<i>Pass-Through from Cyentech Counselling LLC</i>		000176282	-	32,862	32,862
<i>Pass-Through from Cyentech Counselling LLC</i>		000180022	-	39,902	39,902
<i>Pass-Through from Cyentech Counselling LLC</i>		000181116	-	10,413	10,413
<i>Pass-Through from Electron Energy Corporation</i>		M2000515	-	271,143	271,143
<i>Pass-Through from Florida State University</i>		R01974	-	13,488	13,488
<i>Pass-Through from General Atomics</i>		4500076923	-	209,445	209,445
<i>Pass-Through from General Atomics</i>		4500077991	-	10,296	10,296
<i>Pass-Through from Giner, Inc.</i>		SA402261	-	5,861	5,861
<i>Pass-Through from Illinois Rocstar LLC</i>		M2001902	-	128,673	128,673
<i>Pass-Through from Iowa State University</i>		SCN-1008531	-	(2,264)	(2,264)
<i>Pass-Through from Kent State University</i>		400005-UH	-	75,247	75,247
<i>Pass-Through from KAI, LLC</i>		UTA17-001324	-	40,804	40,804
<i>Pass-Through from Ligo Analytics, Inc</i>		DE-SC001960	-	154,657	154,657
<i>Pass-Through from Ligo Analytics, Inc</i>		DE-SC0019600	-	68,695	68,695
<i>Pass-Through from Ligo Analytics, Inc</i>		SBIR-DE- SC0021600	-	11,806	11,806
<i>Pass-Through from LCW Supercritical Technologies Corporation</i>		DE- SC0013731/M1901	-	20,600	20,600
<i>Pass-Through from Mesa Photonics, LLC</i>		893	-	105,793	105,793
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		UTA17-001137	-	3,919	3,919
<i>Pass-Through from Ohio State University</i>		CPA 1923579	-	42,853	42,853
<i>Pass-Through from Oklahoma State University</i>		60057541 PO	-	29,738	29,738
<i>Pass-Through from Paulsson, Inc.</i>		RF01470709	-	36,880	36,880
<i>Pass-Through from Penn State University</i>		DE-EI0003246	-	97,702	97,702
<i>Pass-Through from Pennsylvania State University</i>		UTA20-000488	-	50,857	50,857
<i>Pass-Through from Physical Sciences, Inc.</i>		5605-UTA-LSJU- 4215	-	25,038	25,038
<i>Pass-Through from QuesTek Innovations</i>		5943-UT- E-1090	-	(669)	(669)
<i>Pass-Through from QuesTek Innovations</i>		10-03531-104396- 46	-	109,404	109,404
<i>Pass-Through from Radiabeam Technologies, LLC</i>		M1903096	-	20,186	20,186
<i>Pass-Through from Regents of the University of California</i>		M2003084	-	141,815	141,815
<i>Pass-Through from Regents of the University of Michigan</i>		1AMR/AMR1	-	86,030	86,030
<i>Pass-Through from Research Foundation of Stony Brook</i>		10202	-	206,047	206,047
<i>Pass-Through from San Jose State University Research Foundation</i>		K00009230- 3005195050	-	19,604	19,604
<i>Pass-Through from Sporian Microsystems, Inc.</i>		68856-1119493 4	-	22,469	22,469
<i>Pass-Through from Stony Brook University</i>		21-1505-6229- TAMU	-	86,447	86,447
<i>Pass-Through from TexPower, Inc.</i>		650-000-0180-00	-	74,477	74,477
<i>Pass-Through from University of California - Berkeley</i>		72115/1126474/2	-	3,828	3,828
<i>Pass-Through from University of California - Davis</i>		UTA19-001154	-	49,858	49,858
<i>Pass-Through from University of California - Davis</i>		00008632	-	45,066	45,066
<i>Pass-Through from University of California - Davis</i>		A20-3254-S001	-	49,466	49,466
<i>Pass-Through from University of Florida</i>		A20-3255	-	62,870	62,870
<i>Pass-Through from University of Florida</i>		A20-3268-S001	-	33,922	33,922
<i>Pass-Through from University of Illinois</i>		00001891	-	51,176	51,176
<i>Pass-Through from University of Michigan</i>		00002502	-	(6)	(6)
<i>Pass-Through from University of Southern California</i>		090634-16987	-	139,225	139,225
<i>Pass-Through from University of Tennessee</i>		3001346237	-	2,943	2,943
<i>Pass-Through from University of Washington</i>		110847897	-	127,886	127,886
<i>Pass-Through from UHV Technologies, Inc.</i>		A16-0384- S002/8500050608	-	133,062	133,062
<i>Pass-Through from UT - Battelle, LLC</i>		UWSC11561	-	43,262	43,262
<i>Pass-Through from UT - Battelle, LLC</i>		DESC0018905	-	43,262	43,262
<i>Pass-Through from Vulcan Alloys, Inc.</i>		4000146387	-	35,498	35,498
<i>Pass-Through from Wake Forest University</i>		4000163332	-	59,432	59,432
<i>Pass-Through from Washington University - St. Louis</i>		UTA20-000966	-	116,392	116,392
<i>Pass-Through from Washington University - St. Louis</i>		DESC0019902	-	21,250	21,250
<i>Pass-Through from Zyvex Labs, LLC</i>		WU-20-169- 1- 2940980H	-	5,340	5,340
<i>Pass-Through from Zyvex Labs, LLC</i>		WU-20-169- 2940980H	-	305,952	305,952
<i>Pass-Through from Zyvex Labs, LLC</i>		DESC0018527	-	63,254	63,254
<i>Pass-Through from Zyvex Labs, LLC</i>		DESC0020827	-	63,254	63,254
Total - ALN 81.049			2,920,322	31,664,434	34,584,756

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
University Coal Research	81.057		\$	-	\$
<i>Pass-Through from Battelle Memorial Institute</i>		485703		179,962	179,962
				32,352	32,352
Total - ALN 81.057			-	212,314	212,314
Conservation Research and Development	81.086		2,261,873	6,314,308	8,576,181
<i>Pass-Through from Auburn University</i>		20-ME-211809-UT		7,732	7,732
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		516883		60,805	60,805
<i>Pass-Through from Caterpillar, Inc</i>		UTA19-000604		38,787	38,787
<i>Pass-Through from Drexel University</i>		950016		162,290	162,290
<i>Pass-Through from Georgia Institute of Technology</i>		D9071-G1		35,541	35,541
<i>Pass-Through from Houston Advanced Research Center</i>		UH9141		114,908	114,908
<i>Pass-Through from Idaho National Laboratory</i>		255179		33,841	33,841
<i>Pass-Through from Iowa State University</i>		024148A		6,161	6,161
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7539320		64,591	64,591
<i>Pass-Through from North Carolina State University</i>		2014-0654-75		33,940	33,940
<i>Pass-Through from North Carolina State University</i>		2018-3426-01		178,052	178,052
<i>Pass-Through from Tennessee Technological University</i>		125450658		28,108	28,108
<i>Pass-Through from University of Alabama</i>		A19-0455-S003		84,057	84,057
<i>Pass-Through from University of California - San Diego</i>		112753359; MP #S9002206		169,490	169,490
<i>Pass-Through from University of Colorado</i>		1560004; PO 1001427884		53,271	53,271
<i>Pass-Through from University of Maryland</i>		94799-Z7096202		17,049	17,049
<i>Pass-Through from University of Minnesota</i>		A008635501		64,624	64,624
<i>Pass-Through from UChicago Argonne, LLC</i>		9F-60262		85,097	85,097
<i>Pass-Through from Worcester Polytechnic Institute</i>		DE-EE0006250		118,822	118,822
Total - ALN 81.086			2,261,873	7,671,474	9,933,347
Renewable Energy Research and Development	81.087		829,617	3,102,768	3,932,385
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		AGZ-0-92264-01		157,176	157,176
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888	74,094	189,905	263,999
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888; 2018 UT BP3		39,401	39,401
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-02- 7	98,922	243,493	342,415
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-03- 2-5		86,880	86,880
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-05- 1A		971	971
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-05- 4		3,384	3,384
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-09- 03	261,811	299,234	561,045
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-10- 08		132,195	132,195
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-10- 09B		31,760	31,760
<i>Pass-Through from American Institute of Chemical Engineers</i>		M1702784		30,356	30,356
<i>Pass-Through from Battelle Pacific Northwest Division</i>		534174		850,453	850,453
<i>Pass-Through from Drexel University</i>		850051		37,894	37,894
<i>Pass-Through from Duke University</i>		323-0268	11,310	-	11,310
<i>Pass-Through from Frontier Energy, Inc.</i>		UTA20-000766 UTA20-000766; 21733 000; UT0203- 21733		70,306	70,306
<i>Pass-Through from Frontier Energy, Inc.</i>		S884		483,066	483,066
<i>Pass-Through from Gas Technology Institute</i>		4300584241- E		158,782	158,782
<i>Pass-Through from General Motors</i>		#DE-EE0007651		56,722	56,722
<i>Pass-Through from Johns Hopkins University</i>		DEEE0008215		23,070	23,070
<i>Pass-Through from Louisiana State University</i>		0000028429		32,859	32,859
<i>Pass-Through from Mississippi State University</i>		060803 362308 02		14,581	14,581
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		CPA 1923579		8,858	8,858
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2044914		23,493	23,493
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2103760		10,648	10,648



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2161164	\$ -	\$ 47,904	\$ 47,904
<i>Pass-Through from Oregon State University</i>		G0185A-A	-	92,899	92,899
<i>Pass-Through from Pacific Northwest National Laboratory</i>		525097	-	65,407	65,407
<i>Pass-Through from Pacific Northwest National Laboratory</i>		575425	-	69,918	69,918
<i>Pass-Through from Pacific Northwest National Laboratory</i>		576830	-	50,361	50,361
<i>Pass-Through from Pennsylvania State University</i>		S001602-UCLA	-	28,461	28,461
<i>Pass-Through from Pennsylvania State University</i>		S001603	-	1,487	1,487
<i>Pass-Through from Regal Beloit America, Inc.</i>		M1702739	-	76,064	76,064
<i>Pass-Through from Regents of the University of California</i>		4550-G-WA170	-	65,034	65,034
<i>Pass-Through from Regents of the University of California</i>		4550-G-WA324	174,766	149,543	324,309
<i>Pass-Through from Sandia National Laboratories</i>		1976307 / 2144932	-	116,156	116,156
<i>Pass-Through from Sandia National Laboratories</i>		2227616	-	56,514	56,514
<i>Pass-Through from Syndem LLC</i>		2020-SYNDEM-001-TTU	-	84,098	84,098
<i>Pass-Through from University of Arkansas</i>		UA2020-166	-	98,384	98,384
		UA2020-197	-		
<i>Pass-Through from University of Arkansas System</i>		CASTILO	-	11,429	11,429
<i>Pass-Through from University of California - Los Angeles</i>		4550 G YA222	-	104,673	104,673
<i>Pass-Through from University of Illinois</i>		093140-17559	-	84,621	84,621
<i>Pass-Through from Washington State University</i>		130616-G003844	-	216,310	216,310
Total - ALN 81.087			1,450,520	7,507,518	8,958,038
Fossil Energy Research and Development	81.089		3,761,509	9,396,223	13,157,732
<i>Pass-Through from Colorado State University</i>		G-31951-03	-	19,467	19,467
<i>Pass-Through from Gas Technology Institute</i>		S1056	-	4,061	4,061
<i>Pass-Through from Gas Technology Institute</i>		S919	-	43,917	43,917
<i>Pass-Through from Gas Technology Institute</i>		S919 LOA	-	10,036	10,036
<i>Pass-Through from Membrane Technology and Research, Inc.</i>		UTA19-000508	-	12,289	12,289
<i>Pass-Through from Old Dominion University</i>		20-114-300542-010	-	42,306	42,306
<i>Pass-Through from Parametric Solutions, Inc.</i>		P21000033	-	76,692	76,692
<i>Pass-Through from Penn State University</i>		5842-UTA- E-1544	-	1,424	1,424
<i>Pass-Through from Pennsylvania State University</i>		S000655- E	-	195,992	195,992
		5693-TAMU- E-	-		
		6825-DE-	-		
<i>Pass-Through from Pennsylvania State University</i>		FE0026825	-	(53)	(53)
<i>Pass-Through from Pennsylvania State University</i>		5694-TAM- E-6825	-	5,574	5,574
		5958-TAMU- E-	-		
<i>Pass-Through from Pennsylvania State University</i>		6825	-	1,300	1,300
		5959-TAMU- E-	-		
<i>Pass-Through from Pennsylvania State University</i>		6825	192	74,559	74,751
		SSEB-	-		
<i>Pass-Through from Southern States Energy Board</i>		SECARBUSA-931-TXBEG-2020-001	-	368,073	368,073
		SSEB-SECARB3-	-		
		973-T13BEG-TI-	-		
<i>Pass-Through from Southern States Energy Board</i>		2008-019	-	13,252	13,252
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		101914-18216	-	64,184	64,184
		3200002805-20-	-		
		073; PO	-		
<i>Pass-Through from University of Kentucky</i>		#7800005064	-	36,242	36,242
<i>Pass-Through from West Virginia University</i>		19-608-TAMU	-	133,105	133,105
Total - ALN 81.089			3,761,701	10,498,643	14,260,344
Epidemiology and Other Health Studies Financial Assistance Program	81.108		-	110,684	110,684
<i>Pass-Through from Drexel University</i>		231352630	-	46,573	46,573
Total - ALN 81.108			-	157,257	157,257
Stewardship Science Grant Program	81.112		1,925,968	3,277,574	5,203,542
Defense Nuclear Nonproliferation Research	81.113		1,425	44,001	45,426
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-000372-G11	39,517	150,288	189,805
		AWD-000372-G9;	-		
<i>Pass-Through from Georgia Institute of Technology</i>		PO-5050702	-	274,660	274,660
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7366132	76,529	45,897	122,426

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7547773 00009331	\$ 1,765	\$ 100,791	\$ 102,556
<i>Pass-Through from University of California - Berkeley</i>		BB00838699 K00009802- 3005795901	-	174,005	174,005
<i>Pass-Through from University of Michigan</i>			-	141,629	141,629
Total - ALN 81.113			119,236	931,271	1,050,507
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		12,083	242,830	254,913
Nuclear Energy Research, Development and Demonstration	81.121		926,447	2,033,839	2,960,286
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		195965	-	99,997	99,997
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		214014	-	18,920	18,920
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		215038	-	(1,711)	(1,711)
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		223585	-	100,749	100,749
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		225095	-	728	728
<i>Pass-Through from Ohio State University</i>		60066840	-	67,891	67,891
<i>Pass-Through from Ohio State University</i>		60067765	-	55,773	55,773
<i>Pass-Through from Pacific Northwest National Laboratory</i>		485729	-	40,217	40,217
<i>Pass-Through from Pacific Northwest National Laboratory</i>		508973	-	119,503	119,503
<i>Pass-Through from Pacific Northwest National Laboratory</i>		572172	-	6,054	6,054
<i>Pass-Through from Pennsylvania State University</i>		S001259	-	95,961	95,961
<i>Pass-Through from Pennsylvania State University</i>		S001374-US E	-	31,045	31,045
<i>Pass-Through from Purdue University</i>		14000472-005	-	44,907	44,907
<i>Pass-Through from Triad National Securities, LLC</i>		463009	-	33,142	33,142
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		093238-17181	-	130,060	130,060
<i>Pass-Through from University of Massachusetts - Lowell</i>		S51900000033766	-	(4,553)	(4,553)
<i>Pass-Through from University of Nebraska</i>		25-1123-0061-003	-	58,560	58,560
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-1120-0022-002	-	51,855	51,855
<i>Pass-Through from University of Oklahoma</i>		2018-20	-	45,630	45,630
		AWD00003173	-	-	-
<i>Pass-Through from University of Pittsburgh</i>		416983-1	-	43,129	43,129
<i>Pass-Through from University of Tennessee - Knoxville</i>		A21-0478-S001	-	49,088	49,088
<i>Pass-Through from University of Wisconsin - Madison</i>		1085	-	20,759	20,759
<i>Pass-Through from Utah State University</i>		200649-293	-	1,326	1,326
<i>Pass-Through from UT - Battelle, LLC</i>		4000167532	-	30,000	30,000
<i>Pass-Through from Westinghouse Electric Company</i>		PO 4500780326	108,638	175,814	284,452
Total - ALN 81.121			1,035,085	3,348,683	4,383,768
Electricity Research, Development and Analysis	81.122		680,581	1,234,642	1,915,223
<i>Pass-Through from AlphaCore, Inc.</i>		7040	-	22,019	22,019
<i>Pass-Through from Los Alamos National Laboratory</i>		616754	-	1,067,977	1,067,977
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		9F-60172	-	114,824	114,824
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		078260-15698	-	16,070	16,070
Total - ALN 81.122			680,581	2,455,532	3,136,113
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		780,519	1,888,381	2,668,900
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		B640889	-	472,550	472,550
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		B641170	-	38,919	38,919
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		B641173	-	427,761	427,761
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B644229	-	15,032	15,032
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B640459	-	47,819	47,819
<i>Pass-Through from Los Alamos National Laboratory</i>		476278	-	139,016	139,016
<i>Pass-Through from Sistema Universitario Ana G. Mendez Incorporado</i>		2021T-01	-	82,071	82,071
<i>Pass-Through from Triad National Securities, LLC</i>		533198	-	51,867	51,867
Total - ALN 81.123			780,519	3,163,416	3,943,935
Predictive Science Academic Alliance Program	81.124		-	2,043,995	2,043,995
<i>Pass-Through from University of Colorado - Boulder</i>		DENA0003962	-	63,975	63,975
Total - ALN 81.124			-	2,107,970	2,107,970
Advanced Research Projects Agency - Energy	81.135		1,994,596	2,602,835	4,597,431
<i>Pass-Through from Aquanis, Inc.</i>		DEAR0001011	-	383,233	383,233
<i>Pass-Through from Arizona State University</i>		A 00000318	-	104,366	104,366
<i>Pass-Through from Arizona State University</i>		A 00000409	-	85,567	85,567

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Oklahoma State University</i>		2-526480 TAMU	\$ -	\$ 428,028	\$ 428,028
<i>Pass-Through from Oregon State University</i>		G0183A-C	-	132,366	132,366
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		A20-0024-S001;PO	-	46,573	46,573
<i>Pass-Through from Sapientai LLC</i>		P269719	-	23,956	23,956
<i>Pass-Through from University of Florida</i>		UTA20-001170	-	376,672	376,672
<i>Pass-Through from University of Tennessee</i>		P0056459	-	41,566	41,566
<i>Pass-Through from University of Virginia</i>		A21-1349-S001	-	136,275	136,275
		UFDSP00012003;	-	-	-
		P0056459	-	-	-
		A21-1349-S001	-	-	-
		DEAR0000667	-	-	-
Total - ALN 81.135			1,994,596	4,361,437	6,356,033
Minority Economic Impact	81.137		-	20,000	20,000
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		-	-	-
<i>Pass-Through from Vanderbilt University</i>		UNIV62178	-	7,620	7,620
Total - U.S. Department of Energy			17,161,511	104,081,921	121,243,432
<b>U.S. Department of Education</b>					
U.S. Department of Education	84.XXX		-	-	-
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000376797	-	232,689	232,689
<i>Pass-Through from UT - Battelle, LLC</i>		4000181886	-	38,978	38,978
Total - ALN 84.XXX			-	271,667	271,667
Adult Education - Basic Grants to States	84.002A		-	1,132,511	1,132,511
<i>Pass-Through from American Institutes for Research</i>		0488000002	-	140,712	140,712
Total - ALN 84.002A			-	1,273,223	1,273,223
National Resource Centers Program	84.015A		-	186,919	186,919
Foreign Language and Area Studies Fellowships	84.015B		-	-	-
<i>Pass-Through from State of Louisiana, Department of Education</i>		2000302580	-	668,501	668,501
Undergraduate International Studies and Foreign Language Programs	84.016		-	49,017	49,017
International Research and Studies	84.017A		-	81,099	81,099
Hispanic-Serving Institutions - Science Technology Engineering or Mathematics and Articulation Programs	84.031C		372,630	2,370,301	2,742,931
<i>Pass-Through from Alvin Community College</i>		P031C160219	-	58,657	58,657
<i>Pass-Through from Amarillo College</i>		P031C1602044	-	36,642	36,642
Total - ALN 84.031C			372,630	2,465,600	2,838,230
Developing Hispanic-Serving Institutions Program	84.031S		292,246	2,764,354	3,056,600
<i>Pass-Through from Northwest Vista College</i>		BONNER- P031S180160	-	178,519	178,519
Total - ALN 84.031S			292,246	2,942,873	3,235,119
Fund for the Improvement of Postsecondary Education - First in the World - Development	84.116F		-	(319)	(319)
Fund for the Improvement of Postsecondary Education - Open Textbooks Pilot Program	84.116T		8,721	57,126	65,847
Minority Science and Engineering Improvement	84.120A		86,459	694,037	780,496
Rehabilitation Counseling	84.129B		-	345,684	345,684
Migrant Education College Assistance Migrant Program	84.149A		-	134,703	134,703
Graduate Assistance in Areas of National Need	84.200A		-	209,220	209,220
Javits Gifted and Talented Students Education	84.206A		-	-	-
<i>Pass-Through from West Virginia University</i>		19-853-TAMU	-	18,587	18,587

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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		\$ -	\$ 1,519,580	\$ 1,519,580
<i>Pass-Through from Grand Valley State University</i>		GVSU-17201005-01	-	5,336	5,336
Total - ALN 84.217A			-	1,524,916	1,524,916
Centers for International Business Education	84.220A		-	355,287	355,287
Rehabilitation Training Technical Assistance Centers	84.264		-	94,323	94,323
<i>Pass-Through from University of Wisconsin - Madison</i>		H325K140406	-	94,323	94,323
Comprehensive Centers	84.283B		-	45,512	45,512
<i>Pass-Through from Westat, Inc.</i>		6730-S-012	-	45,512	45,512
Education Research	84.305A		558,913	3,843,187	4,402,100
<i>Pass-Through from College for All Texans Foundation</i>		R305N160026	-	14,548	14,548
<i>Pass-Through from Harvard University</i>		108164-5110832	-	37,095	37,095
<i>Pass-Through from Harvard University</i>		135998-5116554	-	2	2
<i>Pass-Through from North Carolina State University</i>		2020-0565-02	-	27,462	27,462
<i>Pass-Through from University of Wisconsin - Madison</i>		795K631	-	5,051	5,051
<i>Pass-Through from Utah State University</i>		201035-434	-	137,672	137,672
Total - ALN 84.305A			558,913	4,065,017	4,623,930
Education Research and Development Centers Improving Teaching and Learning in Postsecondary Institutions	84.305C		412,898	453,987	866,885
<i>Pass-Through from Tulane University</i>		TUL-SCC-556413-19/20	-	27,524	27,524
Total - ALN 84.305C			412,898	481,511	894,409
Statistical and Research Methodology in Education	84.305D		-	74,160	74,160
<i>Pass-Through from University of California - Los Angeles</i>		0875 G YA570	-	74,160	74,160
Continuous Improvement in Education Research	84.305H		16,348	-	16,348
Research Grants Focused on Systematic Replication	84.305R		-	182,821	182,821
<i>Pass-Through from American Institutes for Research</i>		0501100001 GM10186 PO	-	182,821	182,821
<i>Pass-Through from University of Virginia</i>		#2272871	-	22,518	22,518
Total - ALN 84.305R			-	205,339	205,339
Special Education Research Cognition and Student Learning	84.324A		38,398	1,466,625	1,505,023
<i>Pass-Through from George Mason University</i>		E2048161	-	35,517	35,517
<i>Pass-Through from Oregon Research Institute</i>		R324A200153	-	67,806	67,806
<i>Pass-Through from Pennsylvania State University</i>		R324A200166	-	7,076	7,076
<i>Pass-Through from University of Maryland</i>		93154-Z2028201	-	80,146	80,146
<i>Pass-Through from University of Nebraska</i>		24-1714-0222-002	-	45,861	45,861
<i>Pass-Through from University of Oregon</i>		224770B	-	(13,196)	(13,196)
<i>Pass-Through from University of Oregon</i>		224770B 4	-	39,338	39,338
<i>Pass-Through from Vanderbilt University</i>		UNIV60235	-	(215)	(215)
<i>Pass-Through from Vanderbilt University</i>		UNIV61612	-	89,325	89,325
Total - ALN 84.324A			38,398	1,818,283	1,856,681
Research Training Programs in Special Education	84.324B		-	71,418	71,418
Research Networks Focused on Critical Problems of Education Policy and Practice in Special Education	84.324N		-	193,432	193,432
Research Grants Focused on Systematic Replication in Special Education	84.324R		-	73,920	73,920
<i>Pass-Through from University of Oregon</i>		281740A	-	73,920	73,920
Preparation of Special Education, Early Intervention, and Related Services Leadership Personnel	84.325D		-	719,231	719,231
Interdisciplinary Preparation in Special Education, Early Intervention, and Related Services for Personnel Serving Children with Disabilities who have High-Intensity Needs	84.325K		-	169,804	169,804

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
Improving Retention of Special Education Teachers and Early Intervention Personnel	84.325P		\$ -	\$ 29,752	\$ 29,752
Postsecondary Education Center for Individuals who are Deaf	84.326D		230,489	3,196,900	3,427,389
Technical Assistance and Dissemination Center on Improving Literacy through Supporting Elementary School Leaders <i>Pass-Through from University of Oregon</i>	84.326L	281520D 1	-	50,432	50,432
Model Demonstration Projects to Develop Coaching Systems <i>Pass-Through from University of Maryland</i> <i>Pass-Through from University of Missouri - Columbia</i>	84.326M	94866-Z2031201 C00059710-2	96,386 - -	525,496 33,514 112,643	621,882 33,514 112,643
Total - ALN 84.326M			96,386	671,653	768,039
Center for Systemic Improvement <i>Pass-Through from Westat, Inc.</i>	84.326R	UTA19-001417	-	358,298	358,298
National Technical Assistance Center on Positive Behavioral Interventions and Supports <i>Pass-Through from University of Oregon</i>	84.326S	282070F	-	78,578	78,578
Special Education Educational Technology Media, and Materials for Individuals with Disabilities <i>Pass-Through from University of Oregon</i>	84.327	224790A	-	15,013	15,013
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		49,111	524,732	573,843
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) State Grants	84.334S		-	690,114	690,114
Teacher Quality Partnership Program	84.336S		-	161,484	161,484
National Professional Development Program <i>Pass-Through from President and Board of Trustees of Santa Clara College</i>	84.365Z	EDU023-01 SC00000000	79,739	2,546,012 107,350	2,625,751 107,350
Total - ALN 84.365Z			79,739	2,653,362	2,733,101
Title II, Part A, Teacher and Principal Training & Recruiting Fund	84.367B		-	5	5
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407A		-	378,709	378,709
Education Innovation and Research - Mid-phase Grants <i>Pass-Through from Harmony Public Schools</i>	84.411B	M1900975	151,361 -	1,310,082 221,854	1,461,443 221,854
Total - ALN 84.411B			151,361	1,531,936	1,683,297
Education Innovation and Research - Early-phase grants <i>Pass-Through from Intercultural Development Research Association</i> <i>Pass-Through from Touro College</i>	84.411C	REENERGIZE- 2017-01 120120-SC03	- -	58,790 11,525	58,790 11,525
Total - ALN 84.411C			-	70,315	70,315
Promoting Readiness of Minors in Supplemental Security Income <i>Pass-Through from University of Wisconsin - Madison</i>	84.418	538	-	9,155	9,155
Supporting Effective Educator Development Program	84.423A		172,700	7,801,246	7,973,946
COVID-19 - Governors Emergency Education Relief (GEER) Fund <i>Pass-Through from Collin College</i> <i>Pass-Through from Collin College</i>	84.425C	23935 514673	- -	12,703 23,362	12,703 23,362
Total - ALN 84.425C			-	36,065	36,065
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F		-	6,692	6,692

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		\$ -	\$ 2,333,481	\$ 2,333,481
Total - ALN 84.425			-	2,376,238	2,376,238
Total - U.S. Department of Education			2,566,399	39,888,012	42,454,411
<b>Scholarship Foundations</b>					
MCC Foreign Assistance for Overseas Programs	85.002				
<i>Pass-Through from Cloudburst Consulting Group, Inc.</i>		BORLAUG-103835- 001	-	5,931	5,931
Total - Scholarship Foundations			-	5,931	5,931
<b>Consumer Product Safety Commission</b>					
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		-	157,598	157,598
Total - Consumer Product Safety Commission			-	157,598	157,598
<b>United States Institute of Peace</b>					
Priority Grant Competition	91.005		4,121	1,741	5,862
Total - United States Institute of Peace			4,121	1,741	5,862
<b>U.S. Department of Health and Human Services</b>					
U.S. Department of Health and Human Services	93.XXX	BAA-PMQWP#243	-	166,398	166,398
		BAA-PMQWP#243; 75F40120C00198	-	148,838	148,838
		HHSF22320181016 9C 2 3 # 1205374 HHSN2612012000 034I-TO11	-	395,412	395,412
		HHSN2612012000 34I	283,954	289,856	573,810
		HHSN2612012000 34I-TO10	-	569,686	569,686
		HHSN2612012000 34I-TO12	-	(368)	(368)
		HHSN2612012000 34I-TO13	-	51,851	51,851
		HHSN2612012000 34I-TO8	71,546	15,594	87,140
		HHSN2612012000 34I-TO9	215,257	7,373	222,630
		HHSN2612015000 18I-TO4	33,136	1,946	35,082
		HHSN2612015000 18I-TO6	-	449	449
		HHSN2612015000 18I-TO7	-	4,138	4,138
		HHSN2612015000 18I-TO8	-	106,901	106,901
		HHSN2612015000 18I-TO9	-	287,324	287,324
		HHSN2632016000 13I-P0004	145,631	46,990	192,621
		HHSN2712016000 57C	-	105,867	105,867
		HHSN2712018000 31C	-	40,123	40,123
		HHSN2722017000 39I	-	851,989	851,989
			-	351,869	351,869

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		HHSN2722017000			
		40I	\$	-	\$
		HHSN2762018001		3,617,114	\$ 3,617,114
		71P	-	3,008	3,008
		NE	-	13,179	13,179
		TAXIS2021-05	-	5,723	5,723
		0000HCCL-2018- 28039	20,473		20,473
		1 R50 CA243698- 01A1	-	112,056	112,056
		1R01HD100416- 01A1	12,063	155,687	167,750
		1R21AG071231		4,906	4,906
		20IPA2009433	-	137,501	137,501
		20IPA2009434	-	101,329	101,329
		2020-0015	-	60,248	60,248
		2020-0271	-	25,362	25,362
		2020-0272	-	41,885	41,885
		2020-0326	-	30,931	30,931
		2021-0142	-	61,031	61,031
		2021-0161	-	20,183	20,183
		2021-0162	-	14,118	14,118
		2021-0188	-	51,512	51,512
		2021-0191	-	18,599	18,599
		2021-0234	-	11,086	11,086
		3R24OD011120- 11S2	-	23,246	23,246
		3001403283	-	378,344	378,344
		75A50121C00022	-	25,377	25,377
		75D-301-19-C- 05790	90,133	126,470	216,603
		75D30118C02646	-	126,479	126,479
		75D30118C02911	-	63,072	63,072
		75D30119C05279	-	2,077	2,077
		75D30119P04480	-	73,576	73,576
		75N91019D00021	87,732	928,024	1,015,756
		75N91020F00001	-	319,731	319,731
		75N93019D00022	-	125,448	125,448
		75N93021F00002	-	2,967	2,967
		75N95020P00344	-	101,898	101,898
		75N97020R00004	-	1,257,770	1,257,770
		90REGE0003-02- 00	-	21,532	21,532
		14950	-	6,235	6,235
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>		HHSN2612008000			
		01	-	14,813	14,813
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>		HHSO1002014000			
		013C	-	97	97
<i>Pass-Through from Atox Bio, Ltd.</i>		HHSN2722012000			
		03I	-	2,156	2,156
<i>Pass-Through from Battelle Memorial Institute</i>		HHSN2620080000			
		1E	-	7,120	7,120
<i>Pass-Through from Baylor College of Medicine</i>		HHSN2682016000			
		33I	-	620,163	620,163
<i>Pass-Through from Baylor College of Medicine</i>		HHSN2722013000			
		15I	-	4,575	4,575
<i>Pass-Through from Baylor College of Medicine</i>		7000000607	-	58,295	58,295
<i>Pass-Through from Baylor College of Medicine</i>		7000001028	-	32,962	32,962
<i>Pass-Through from Benaroya Research Institute</i>		0725002S01	-	7,976	7,976
		6796 PO 11707851- S	-	77,538	77,538
<i>Pass-Through from Boston Medical Center</i>		M2102481	-	2,119	2,119
<i>Pass-Through from Boston University Medical Center</i>		1816	-	28,897	28,897
<i>Pass-Through from Brown University</i>		HHSN2722008000			
		56C	-	1,512	1,512
<i>Pass-Through from Charles River Laboratories, Inc</i>		75D30119C06345			
		3222120620	-	16,295	16,295
<i>Pass-Through from Children's Hospital of Philadelphia</i>		HHSN- 275201000003I	-	70	70
<i>Pass-Through from Duke Clinical Research Institute</i>		A032643	-	16,758	16,758
<i>Pass-Through from Duke University</i>		A034027	-	181,900	181,900
<i>Pass-Through from Duke University</i>			-		

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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 Duke University</i>		HHSN- 2752018000031 / SITE #UTH 203- 7996/HHSN275201	\$ - \$	(168)	(168)
<i>Pass-Through from Duke University</i>		800003	-	(4,357)	(4,357)
<i>Pass-Through from Eagle Harbor Technologies, Inc</i>		M2000919	-	59,081	59,081
<i>Pass-Through from EnLiSense, LLC</i>		HHSO1002018000 26C	-	15,056	15,056
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		AHUJA- FAVHR/IAA:AA120 0420 688- D07021/20FED200	-	319,603	319,603
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		0031PS	-	169,912	169,912
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		HHSN2722016000 15C	-	32,049	32,049
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001061918	-	64,407	64,407
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		UTA19-001267- (PO#P24115) CREDIT	-	46,276	46,276
<i>Pass-Through from Harvard University</i>		REQUEST	-	37,950	37,950
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101- 3 TO6	-	26,390	26,390
<i>Pass-Through from Janssen Pharmaceutica NV</i>		HHSN2722008000 56C	-	(1)	(1)
<i>Pass-Through from Janssen Research and Development LLC</i>		63623872FLZ3001	-	23,672	23,672
<i>Pass-Through from Janssen Research and Development LLC</i>		63623872FLZ3002 UTA20-000825	-	19,639	19,639
<i>Pass-Through from Johns Hopkins University</i>		COVID-19	-	23,475	23,475
<i>Pass-Through from Kansas State University</i>		S13027	-	(270)	(270)
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HHSN2612015000 031-Q6	-	369,590	369,590
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HHSN2612015000 031-Q7	-	219,712	219,712
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HHSN2612015000 031	-	2,193,075	2,193,075
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HSN261201500003 I	-	200,180	200,180
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		VHHSN261201500 003I	-	80,172	80,172
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		19X146F TMSR051 20CTA- DM0026/75N91019	-	5,777	5,777
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		D000	-	1,423,103	1,423,103
<i>Pass-Through from Leidos, Inc.</i>		15X219	-	(6,950)	(6,950)
<i>Pass-Through from Los Angeles Biomedical Research Inst at Harbor- UCLA Medical Ctr</i>		MS32135-01- UTHSCSA/75D30	-	116,532	116,532
<i>Pass-Through from Lynntech, Inc.</i>		M2100701	-	37,021	37,021
<i>Pass-Through from Lynntech, Inc.</i>		NIH-645	-	102,145	102,145
<i>Pass-Through from Mayo Clinic</i>		MCR-0161-CPN NIH/NCI	-	19,436	19,436
<i>Pass-Through from Melax Technologies, Inc.</i>		75N91020C00017	-	91,933	91,933
<i>Pass-Through from Mimetas US, Inc</i>		HHSN2612070001 5C	-	128,251	128,251
<i>Pass-Through from Mimetas US, Inc</i>		75N91019C00041 / 51508	-	102,836	102,836
<i>Pass-Through from Moi University College of Health Sciences</i>		UTA18-000749	-	4,264	4,264
<i>Pass-Through from New England Research Institutes</i>		CREDIT	-	4,347	4,347
<i>Pass-Through from New Mexico Institute of Mining and Technology</i>		PUMPKIN	-	43,999	43,999
<i>Pass-Through from New Mexico Institute of Mining and Technology</i>		75D30119C06390	-	43,999	43,999
<i>Pass-Through from New York University</i>		19-A1-00-1002648; PO #M200344399	-	45,337	45,337
<i>Pass-Through from New York University School of Medicine</i>		UTA21-000013- NCE	-	725	725
<i>Pass-Through from North American Association of Central Cancer Registries</i>		2014-07-01	-	151,677	151,677



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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 Northwestern University</i>		HHSN2722016000 16C	\$ - \$	9,113 \$	9,113
<i>Pass-Through from Northwestern University</i>		SP0040139 60047651 UTSW-4	-	167,392	167,392
<i>Pass-Through from Pacific Northwest Laboratory</i>		494645	-	14,966	14,966
<i>Pass-Through from PPD Investigator Services LLC</i>		ACTIV-2/A5401	-	8,098	8,098
<i>Pass-Through from PPD Investigator Services LLC</i>		SAB-185 3-312-0217188- 65701L	-	5,208	5,208
<i>Pass-Through from RTI International</i>		HHSN2612014000 101	-	6,240	6,240
<i>Pass-Through from Social &amp; Scientific Systems, Inc.</i>		HHSO1002017000 14C	-	147,412	147,412
<i>Pass-Through from Syneos Health, LLC</i>		SRAS002433-1	-	3,244	3,244
<i>Pass-Through from SRA International, Inc</i>		2018-01	-	35,432	35,432
<i>Pass-Through from Tetrphase Pharmaceuticals, Inc.</i>		1R01AI141479	-	1,589	1,589
<i>Pass-Through from University of Colorado</i>		00002151	-	72,263	72,263
<i>Pass-Through from University of Georgia</i>		3200002185-19- 248	-	333,300	333,300
<i>Pass-Through from University of Kentucky Research Foundation</i>		OSP29546-02 WA010464	-	6,156	6,156
<i>Pass-Through from University of Massachusetts Medical School</i>		HHSN2682018000 02I	-	124,466	124,466
<i>Pass-Through from University of Michigan</i>		HHSN2682017000 03I/CON68731	-	62,883	62,883
<i>Pass-Through from University of Minnesota</i>		SP13960-SB04	-	36,104	36,104
<i>Pass-Through from University of Mississippi Medical Center</i>		3RJK7	-	49,803	49,803
<i>Pass-Through from University of New Mexico</i>		HHSN2682017000 01I	-	300,125	300,125
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		RS20171990-01	-	218,381	218,381
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		HHSN2722011000 19I	-	101,816	101,816
<i>Pass-Through from Utah State University</i>		2018-0221	-	65,565	65,565
<i>Pass-Through from VenatorRX Pharmaceuticals, Inc.</i>		100200-441121	-	2,071	2,071
<i>Pass-Through from Wake Forest University Health Sciences</i>		HHSN2722017000 40I	-	128,927	128,927
COVID-19 - U.S. Department of Health and Human Services		21IPA2116184	-	626,763	626,763
COVID-19 - U.S. Department of Health and Human Services		6H79FG000470- 01M002	-	20,040	20,040
COVID-19 - U.S. Department of Health and Human Services		75D30121C11195	-	235,761	235,761
COVID-19 - U.S. Department of Health and Human Services		75D30121P11173	-	109,932	109,932
COVID-19 - U.S. Department of Health and Human Services		75N95021P00024	-	10,738	10,738
COVID-19 - U.S. Department of Health and Human Services		RADX-ATP	-	3,590	3,590
<i>Pass-Through from Boston Children's Hospital</i>		75D30120C07725	-	5,484	5,484
<i>Pass-Through from Clinical Pathology Laboratories, Inc.</i>		75N92020C00027	-	81,247	81,247
<i>Pass-Through from Duke University</i>		HHSN- 275201800003I / 261574	-	141	141
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101- 3 TO10	-	1,351	1,351
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101- 3 TO9	-	96,070	96,070
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		COVID-20-CTA- DM0033	-	734,410	734,410
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		75N91019D00024	-	158,685	158,685
<i>Pass-Through from PPD Investigator Services LLC</i>		ACTIV-2/A5401 HHSN2722017000	-	418	418
<i>Pass-Through from PPD Investigator Services LLC</i>		78C	-	48,045	48,045
<i>Pass-Through from Texas Association of Community Health Centers, Inc.</i>		AGT001826	-	59,216	59,216
<i>Pass-Through from University of Chicago</i>		75N92020D00021	-	38,652	38,652
<i>Pass-Through from University of Georgia</i>		NE YET	-	34,685	34,685
<i>Pass-Through from University of New Mexico Health Science Center</i>		75Q80120C00003	-	326,058	326,058
<i>Pass-Through from University of Washington</i>		UWSC12373	-	237,150	237,150
<i>Pass-Through from University of Washington</i>		UWSC12376	-	361,753	361,753
Total - ALN 93.XXX			959,925	23,839,805	24,799,730

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Cooperative Agreements to Improve the Health Status of Minority Populations	93.004		\$ -	12,958	\$ 12,958
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048				
<i>Pass-Through from Interfaith Ministries For Greater Houston</i>		90INNU0017-01-00Y2	-	40,609	40,609
Sexual Risk Avoidance Education	93.060		12,940	394,914	407,854
Innovations in Applied Public Health Research	93.061				
<i>Pass-Through from Lynntech, Inc.</i>		NIH-573/1R43CK000573-01-0	-	11,497	11,497
Global AIDS	93.067				
<i>Pass-Through from Cardno</i>		U2GGH001531	-	78,624	78,624
Chronic Diseases: Research, Control, and Prevention	93.068		-	272,968	272,968
Public Health Emergency Preparedness	93.069		-	337	337
Environmental Public Health and Emergency Response	93.070				
<i>Pass-Through from University of Iowa</i>		S01265-01	-	50,446	50,446
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		-	16,400	16,400
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		234,432	1,308,542	1,542,974
<i>Pass-Through from University of Minnesota</i>		P006719503--UMN CON# 69795	-	58,028	58,028
<i>Pass-Through from Virginia Commonwealth University</i>		5U54DA036105-08 GR109352 (CON-80002356)	-	6,212	6,212
<i>Pass-Through from Yale University</i>		GR109352 (CON-80002356) ADDTL FUNDS	-	98,325	98,325
<i>Pass-Through from Yale University</i>			-	38,855	38,855
Total - ALN 93.077			234,432	1,509,962	1,744,394
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		305,167	1,275,839	1,581,006
<i>Pass-Through from University of California - San Francisco</i>		12401SC	-	33,598	33,598
Total - ALN 93.084			305,167	1,309,437	1,614,604
Research on Research Integrity	93.085		-	(6,964)	(6,964)
<i>Pass-Through from University of Miami School of Medicine</i>		OS00000367	-	41,845	41,845
Total - ALN 93.085			-	34,881	34,881
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		39,824	709,894	749,718
<i>Pass-Through from Avance, Inc.</i>		11056 PIEL-BCFS HHS READY	-	2,457	2,457
<i>Pass-Through from BCFS Health and Human Services</i>		6096 / PO508400	-	34,247	34,247
<i>Pass-Through from Rutgers University</i>		UTA21-000045	-	64,476	64,476
<i>Pass-Through from The Parenting Center</i>		UTA21-000050	-	46,366	46,366
<i>Pass-Through from The Parenting Center</i>			-	176,813	176,813
Total - ALN 93.086			39,824	1,034,253	1,074,077
Advancing System Improvements for Key Issues in Women's Health	93.088		415,370	925,063	1,340,433
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		146,557	106,652	253,209
<i>Pass-Through from Change Happens</i>		110118	-	51,655	51,655
Total - ALN 93.092			146,557	158,307	304,864
Health Profession Opportunity Grants	93.093				
<i>Pass-Through from Community Action Project of Tulsa County, Inc.</i>		UTA16-000027	-	36,515	36,515
Food and Drug Administration Research	93.103		196,512	3,457,076	3,653,588
<i>Pass-Through from Baylor College of Medicine</i>		P50FD006428	-	3,868	3,868
<i>Pass-Through from Baylor College of Medicine</i>		53914-1	-	30,204	30,204
<i>Pass-Through from Baylor College of Medicine</i>		7000000758	-	52,188	52,188

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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 Baylor College of Medicine</i>		7000000762	\$ -	\$ 384,523	\$ 384,523
<i>Pass-Through from Massachusetts General Hospital</i>		2018A002287	-	769	769
<i>Pass-Through from Massachusetts General Hospital</i>		235230	-	32,421	32,421
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TAMU2020-002	-	219,510	219,510
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TX-2020-001	-	1,249	1,249
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-75F-TAM-2021-001	-	130,040	130,040
<i>Pass-Through from Oregon Health and Science University</i>		237083114	-	23,270	23,270
<i>Pass-Through from Yale University</i>		GR108034	-	15,389	15,389
Total - ALN 93.103			196,512	4,350,507	4,547,019
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104				
<i>Pass-Through from Carnegie Mellon University</i>		LOA #1 FISHER	-	2,685	2,685
<i>Pass-Through from Heart of Texas Region MHMR</i>		UTA16-001001 # 3	-	(55)	(55)
Total - ALN 93.104			-	2,630	2,630
Maternal and Child Health Federal Consolidated Programs	93.110				
<i>Pass-Through from Baylor University</i>		5 T16MC29831-04-00	-	54,044	54,044
<i>Pass-Through from Boston University</i>		4500003306 003	-	(4,496)	(4,496)
<i>Pass-Through from Boston University</i>		EXT/ CHG 4500003598 004	-	17,711	17,711
<i>Pass-Through from University of Massachusetts - Worcester</i>		OSP22949-02; PO #WA01030856	-	2,678	2,678
<i>Pass-Through from University of Massachusetts - Worcester</i>		OSP22949-02; PO #WA01030856; LOA 5118559	-	13,523	13,523
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		6UE7MC26282-08-02	-	58,121	58,121
Total - ALN 93.110			-	803,514	803,514
Environmental Health	93.113		772,472	9,612,465	10,384,937
<i>Pass-Through from Baylor College of Medicine</i>		3R21ES029690-02S1	-	21,266	21,266
<i>Pass-Through from Baylor College of Medicine</i>		3R21ES029690-02S1-NCE	-	2,702	2,702
<i>Pass-Through from Baylor College of Medicine</i>		5P30ES030285-02	-	84,128	84,128
<i>Pass-Through from Baylor College of Medicine</i>		5P30ES03028503	-	378,646	378,646
<i>Pass-Through from Baylor College of Medicine</i>		5R01ES028842-04	-	71,743	71,743
<i>Pass-Through from Baylor College of Medicine</i>		5T32ES027801-02	-	-	-
<i>Pass-Through from Baylor College of Medicine</i>		REV	-	41,595	41,595
<i>Pass-Through from Baylor College of Medicine</i>		7000000558	-	143,918	143,918
<i>Pass-Through from Columbia University</i>		1(GG017470-01)	-	-	-
<i>Pass-Through from George Washington University</i>		PO#G15194 18-M68-	-	45,299	45,299
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		1000226954	-	146,952	146,952
<i>Pass-Through from Johns Hopkins University</i>		0255-D061-4609 1 (W/EXT)	-	39,591	39,591
<i>Pass-Through from Johns Hopkins University</i>		2003903146	-	43,739	43,739
<i>Pass-Through from Johns Hopkins University</i>		2004543420-CREDIT	-	-	-
<i>Pass-Through from Michigan State University</i>		REQUEST	-	45,268	45,268
<i>Pass-Through from The Roskamp Institute, Inc.</i>		RC111364A	-	35,778	35,778
<i>Pass-Through from University of Colorado</i>		RI 2114	-	11,217	11,217
<i>Pass-Through from University of Iowa</i>		846000555	-	84,871	84,871
<i>Pass-Through from University of Nebraska Medical Center</i>		S00430-01/R01ES029035-01A	-	108,973	108,973
<i>Pass-Through from University of Puerto Rico</i>		34-1905-2249-011/R01ES015	-	(3,851)	(3,851)
Total - ALN 93.113			772,472	10,914,445	11,686,917

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<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		\$ 1,263,451	\$ 16,816,514	\$ 18,079,965
<i>Pass-Through from Baylor College of Medicine</i>		1R03DE028858-01 K002197-00-	-	9,452	9,452
<i>Pass-Through from Kitware, Inc.</i>		S02/R43DE02757	-	(771)	(771)
<i>Pass-Through from Loma Linda University</i>		5R01DE02585205	-	26,660	26,660
<i>Pass-Through from Massachusetts Institute of Technology</i>		5R01DE024747	-	334,359	334,359
<i>Pass-Through from The Charlotte-Mecklenburg Hospital Authority dba Carolinas HealthCare</i>		5U01DE022939-07 000521323-	-	7,200	7,200
<i>Pass-Through from University of Alabama - Birmingham</i>		001/1U19DE02871	-	434,242	434,242
<i>Pass-Through from University of California - San Francisco</i>		5UG3DE029158-02	-	29,522	29,522
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		1U01DE029754-01	-	62,612	62,612
<i>Pass-Through from University of Utah</i>		5R01DE023414-05	-	(26)	(26)
<i>Pass-Through from William Marsh Rice University</i>		R01DE021798	-	94,650	94,650
<i>Pass-Through from William Marsh Rice University</i>		R01DE029590 / R23412	-	32,971	32,971
<i>Pass-Through from William Marsh Rice University</i>		1R01DE029590-01	-	176,139	176,139
<i>Pass-Through from William Marsh Rice University</i>		1R21DE030532-01	-	1,895	1,895
Total - ALN 93.121			1,263,451	18,025,419	19,288,870
Emergency Medical Services for Children	93.127		898,924	741,641	1,640,565
<i>Pass-Through from Seattle Children's Hospital</i>		1U03MC33156-01- 00	-	945	945
<i>Pass-Through from Seattle Children's Hospital</i>		12431	-	139,474	139,474
<i>Pass-Through from State University of New York at Buffalo</i>		R1256752	-	16,028	16,028
Total - ALN 93.127			898,924	898,088	1,797,012
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		49,718	390,547	440,265
<i>Pass-Through from University of Arizona</i>		5U48DP006413-02- 00	-	222,592	222,592
<i>Pass-Through from University of Arizona</i>		6U48DP006413-01- 01	-	123,165	123,165
<i>Pass-Through from University of Washington</i>		UWSC11488	-	70,902	70,902
COVID-19 - Centers for Research and Demonstration for Health Promotion and Disease Prevention			-	50,801	50,801
Total - ALN 93.135			49,718	858,007	907,725
Injury Prevention and Control Research and State and Community Based Programs	93.136				
<i>Pass-Through from Baylor College of Medicine</i>		1R01CE003247-01- 00	-	11,167	11,167
<i>Pass-Through from City of Houston Health and Human Services</i>		NH28CE002395-01- 00	-	79,287	79,287
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		CE-1904	-	251,808	251,808
<i>Pass-Through from National Opinion Research Center</i>		1R01CE003108010 0	-	18,840	18,840
<i>Pass-Through from University of North Carolina</i>		5117513	-	57,757	57,757
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5116330	-	236	236
Total - ALN 93.136			-	419,095	419,095
Community Programs to Improve Minority Health Grant Program	93.137			146,957	146,957
<i>Pass-Through from University of Wisconsin</i>		1-ASTWH190082- 01-00	-	53,501	53,501
Total - ALN 93.137			-	200,458	200,458
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		287,462	417,973	705,435
COVID-19 - NIEHS Hazardous Waste Worker Health and Safety Training			122,015	72,183	194,198

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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 Radiant Creative Group, LLC</i>		3R43ES030580-01S1	\$ -	\$ 16,612	\$ 16,612
Total - ALN 93.142			409,477	506,768	916,245
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		522,127	1,498,421	2,020,548
<i>Pass-Through from Baylor College of Medicine</i>		5P42ES02772502	-	128,301	128,301
<i>Pass-Through from Florida State University</i>		R000002797	-	29,611	29,611
Total - ALN 93.143			522,127	1,656,333	2,178,460
HIV-Related Training and Technical Assistance	93.145				
<i>Pass-Through from University of New Mexico Health Science Center</i>		5U1OHA332250204	-	224,237	224,237
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		494,581	597,379	1,091,960
Rural Health Research Centers	93.155		-	327,343	327,343
<i>Pass-Through from National Rural Health Association</i>		U16RH03702	-	120,499	120,499
Total - ALN 93.155			-	447,842	447,842
Human Genome Research	93.172		307,136	869,957	1,177,093
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>		A19-0183-S001 (7R01HG009 3UM1HG008898-04S1 REV	-	46,150	46,150
<i>Pass-Through from Baylor College of Medicine</i>			-	343,336	343,336
<i>Pass-Through from Baylor College of Medicine</i>		5UM1HG008898-04 PO 7000000122	-	443,509	443,509
<i>Pass-Through from Baylor College of Medicine</i>		5U01HG006485-08 7000000598/U01H G006485-05	-	62,704	62,704
<i>Pass-Through from Baylor College of Medicine</i>		3(GG013080-01)	-	42,029	42,029
<i>Pass-Through from Columbia University</i>			-	29,866	29,866
<i>Pass-Through from Elimu Informatics, Inc.</i>		1R41HG010978-01	-	(2,921)	(2,921)
<i>Pass-Through from Jackson Laboratory</i>		5U24HG007497-07	-	3,620	3,620
<i>Pass-Through from Johns Hopkins University</i>		M1903604	-	20,553	20,553
<i>Pass-Through from Johns Hopkins University</i>		2003295636	-	420,565	420,565
<i>Pass-Through from Johns Hopkins University</i>		5UM1HG006542-08 / 2002858055	-	44,100	44,100
<i>Pass-Through from Leland Stanford Junior University</i>		5R01HG005855-10 TEX-284025-	-	117,666	117,666
<i>Pass-Through from Mayo Clinic</i>		68061739	-	23,017	23,017
<i>Pass-Through from Penn State Hershey College of Medicine</i>		UTXSWHG011035	-	12,711	12,711
<i>Pass-Through from Rutgers University</i>		5R01HG010297-03	-	54,359	54,359
<i>Pass-Through from University of South Florida</i>		R01HG009524-04	-	60,956	60,956
<i>Pass-Through from Vanderbilt University Medical Center</i>		R01HG008644	-	41,922	41,922
COVID-19 - Human Genome Research			-		
<i>Pass-Through from Elimu Informatics, Inc.</i>		3R41HG010978-01S1	-	82,899	82,899
Total - ALN 93.172			307,136	2,716,998	3,024,134
Research Related to Deafness and Communication Disorders	93.173		1,774,560	6,555,463	8,330,023
<i>Pass-Through from Baylor College of Medicine</i>		4R01DC014976-05 NCE	-	6,999	6,999
<i>Pass-Through from Baylor College of Medicine</i>		7000001017	-	1	1
<i>Pass-Through from Baylor College of Medicine</i>		700000194	-	8,175	8,175
<i>Pass-Through from Blackrock Microsystems LLC</i>		R44DC018261 4500003754	-	116,442	116,442
<i>Pass-Through from Boston University</i>		SUPPLEMENT	-	140,672	140,672
<i>Pass-Through from Boston University</i>		4500003761 004	-	204,163	204,163
<i>Pass-Through from Duke University</i>		4R33DC01500302	-	1,559	1,559

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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 Flint Rehabilitation Devices LLC</i>		R43DC018771 GR122061/SPC-	\$ -	16,518	\$ 16,518
<i>Pass-Through from Ohio State University</i>		1000004582	-	109,912	109,912
<i>Pass-Through from Pennsylvania State University</i>		5R01DC016307-04	-	64,994	64,994
<i>Pass-Through from University of Colorado - Denver</i>		5R01DC01500406	-	59,866	59,866
<i>Pass-Through from University of Pennsylvania</i>		10064940	-	21,362	21,362
<i>Pass-Through from University of Pittsburgh</i>		0062450 (132273-1)	-	53,809	53,809
<i>Pass-Through from University of Utah</i>		10041913-035	-	462	462
<i>Pass-Through from University of Wisconsin</i>		867K285 2 W/EXT	-	30,115	30,115
<i>Pass-Through from University of Wisconsin</i>		867K285 3 W/EXT	-	10,038	10,038
<i>Pass-Through from Vanderbilt University</i>		UNIV61178	-	18,875	18,875
Total - ALN 93.173			1,774,560	7,419,425	9,193,985
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185		16,420	374,654	391,074
Graduate Psychology Education	93.191		-	384,592	384,592
<i>Pass-Through from Health Resources and Services Administration</i>		1D40HP33372-01-00 GPEP	-	371,160	371,160
Total - ALN 93.191			-	755,752	755,752
Telehealth Programs	93.211		-	903,015	903,015
Research and Training in Complementary and Integrative Health	93.213		203,828	1,178,943	1,382,771
<i>Pass-Through from Duquesne University</i>		R15AT008060	-	65,301	65,301
<i>Pass-Through from Massachusetts General Hospital</i>		236636	-	64,404	64,404
<i>Pass-Through from Massachusetts General Hospital</i>		236636 CREDIT REQUEST	-	20,860	20,860
<i>Pass-Through from Mount Sinai School of Medicine</i>		0254-3814-4609	-	8,966	8,966
<i>Pass-Through from New York University</i>		4UG3AT009844-03 60047299 A01 (NCE/ADD L FUNDS)	-	51,127	51,127
<i>Pass-Through from Northwestern University</i>		60047299 UTA	-	31,211	31,211
<i>Pass-Through from Northwestern University</i>		1R01AT009366-01	-	22,505	22,505
<i>Pass-Through from University of Colorado</i>		K00014132	-	16,189	16,189
<i>Pass-Through from University of Michigan</i>		1R34AT010081-01	-	5,820	5,820
<i>Pass-Through from University of Wisconsin</i>			-	3,602	3,602
Total - ALN 93.213			203,828	1,468,928	1,672,756
Development and Coordination of Rural Health Services	93.223		-	208,388	208,388
Research on Healthcare Costs, Quality and Outcomes	93.226		547,661	1,914,567	2,462,228
<i>Pass-Through from Baylor College of Medicine</i>		5R01HS026896-02	-	99,576	99,576
<i>Pass-Through from Baylor College of Medicine</i>		7000001026	-	17,737	17,737
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>		5R01HS027367-02	-	22,797	22,797
<i>Pass-Through from Oregon Health Sciences University</i>		5R01HS023940-05	-	76,154	76,154
<i>Pass-Through from Trustees of Indiana University</i>		INDIANA AHRQ	-	1,743	1,743
<i>Pass-Through from University of California - San Francisco</i>		U18HS026135	-	120,477	120,477
<i>Pass-Through from University of Wisconsin - Madison</i>		847K593 2 (ADD L FUNDS/EXT)	-	12,052	12,052
Total - ALN 93.226			547,661	2,265,103	2,812,764
National Center on Sleep Disorders Research	93.233		424,440	792,301	1,216,741
<i>Pass-Through from Children's Hospital of Philadelphia</i>		3210920620	72,136	165,844	237,980
<i>Pass-Through from Ohio State University</i>		5UH3HL140144-03	-	826	826
Total - ALN 93.233			496,576	958,971	1,455,547
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		-	4,210	4,210
<i>Pass-Through from Change Happens</i>		000182570	-	4,210	4,210
Grants to States to Support Oral Health Workforce Activities	93.236		-	456,853	456,853

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Mental Health Research Grants	93.242		\$ 3,379,110	\$ 22,565,445	\$ 25,944,555
<i>Pass-Through from Albert Einstein College of Medicine</i>		311804	-	143,077	143,077
		1R01MH124848-01			
<i>Pass-Through from Baylor College of Medicine</i>		REV	-	22,673	22,673
		1R21MH11941-			
<i>Pass-Through from Baylor College of Medicine</i>		01A1	-	16,498	16,498
		1R34MH122294-			
<i>Pass-Through from Baylor College of Medicine</i>		01A1	-	12,099	12,099
<i>Pass-Through from Baylor College of Medicine</i>		5R01MH115793-04	-	14,594	14,594
<i>Pass-Through from Baylor College of Medicine</i>		5R01MH11579304	-	17,194	17,194
		GENFD000162705			
<i>Pass-Through from Boston Children's Hospital</i>		6	-	49,382	49,382
<i>Pass-Through from Boston University</i>		1R01MH122367	-	14,616	14,616
<i>Pass-Through from Brown University</i>		5R01MH110449-05	-	10,385	10,385
<i>Pass-Through from Centre for Addiction and Mental Health</i>		17-248	-	336,563	336,563
		1R24MH114806-			
<i>Pass-Through from Child Mind Institute, Inc.</i>		YEAR 1 2 & 3 NCE	-	126,126	126,126
<i>Pass-Through from Columbia University</i>		2(GG009422)	-	42,136	42,136
<i>Pass-Through from Cornerstone Research Group, Inc</i>		2019-1842	-	214,745	214,745
<i>Pass-Through from Duke University</i>		R01MH109665	-	34,160	34,160
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-100574-G3	-	9,416	9,416
		AWD-102917-G1			
<i>Pass-Through from Georgia Institute of Technology</i>		PO-5040629	-	39,463	39,463
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0254-3160-4609	-	104,017	104,017
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0254-3169-4609	-	(391)	(391)
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		02540-4711-4609	-	64,910	64,910
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-C511-4609	-	1,081	1,081
<i>Pass-Through from Johns Hopkins University</i>		2004675716	-	10,120	10,120
<i>Pass-Through from Johns Hopkins University</i>		2004944430	-	41,210	41,210
		UNI-275076PO			
<i>Pass-Through from Mayo Clinic</i>		#67639263	-	33,314	33,314
<i>Pass-Through from Mayo Clinic</i>		UOT-231778-03	-	16,559	16,559
<i>Pass-Through from Medical University of South Carolina</i>		5R43MH122045-02	-	22,705	22,705
<i>Pass-Through from New York University</i>		13-A0-00-001751	-	(85)	(85)
<i>Pass-Through from Northwestern University</i>		60052946 TAM	-	28,217	28,217
		GR122042 / SPC-			
<i>Pass-Through from Ohio State University</i>		1000004736	-	121,928	121,928
<i>Pass-Through from Oregon Research Institute</i>		R01MH097720	-	(82)	(82)
		WIS0001-			
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		04/R01MH1065	-	26,807	26,807
<i>Pass-Through from Regents of the University of California - UCLA</i>		5R25MH087222-10	-	18,521	18,521
<i>Pass-Through from Research Foundation for the State University of New York</i>		2-84310	-	92,727	92,727
<i>Pass-Through from Rutgers University</i>		1132	-	268,753	268,753
<i>Pass-Through from Stanford University</i>		62370597-164185	-	51,514	51,514
<i>Pass-Through from State University of New York at Buffalo</i>		R1256585	-	46,524	46,524
<i>Pass-Through from State University of New York at Buffalo</i>		20-0341	-	60,202	60,202
		PO			
<i>Pass-Through from Texas Biomedical Research Institute</i>		53694/R21MH1141			
<i>Pass-Through from University of California - Los Angeles</i>		54	-	6,571	6,571
<i>Pass-Through from University of California - San Diego</i>		0845 G XB966	-	25,759	25,759
		R01MH116902	-	216,726	216,726
<i>Pass-Through from University of California - San Diego</i>		1RF1MH117155-01	-	46,713	46,713
<i>Pass-Through from University of California - San Diego</i>		5R01MH10734505	-	26,298	26,298
<i>Pass-Through from University of Hawaii</i>		KA1500	-	137,823	137,823
<i>Pass-Through from University of Iowa</i>		R01MH104384	-	2,293	2,293
		1R01MH125727-01			
<i>Pass-Through from University of Miami</i>		OS00000549	-	10,752	10,752
		K00011277 / PO			
<i>Pass-Through from University of Michigan</i>		3005493157	-	175,216	175,216
<i>Pass-Through from University of New Mexico</i>		3RKM3	-	16,680	16,680
<i>Pass-Through from University of Pennsylvania</i>		5R01MH11138905	-	76,278	76,278
<i>Pass-Through from University of Pennsylvania</i>		572159	-	12,700	12,700

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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 South Florida</i>		6118-1063-00- F/5D43MH1081	\$ -	\$ 671	\$ 671
<i>Pass-Through from University of Toledo</i>		F-2019-50 UWSC10233;	-	88,889	88,889
<i>Pass-Through from University of Washington</i>		BPO# 28551 FP00006385-	-	9,806	9,806
<i>Pass-Through from Virginia Commonwealth University</i>		SA001/R01MH112	-	(823)	(823)
<i>Pass-Through from Vulintus, LLC</i>		R44MH119734	-	68,655	68,655
Total - ALN 93.242			3,379,110	25,598,130	28,977,240
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		874,433	1,843,066	2,717,499
<i>Pass-Through from Center for Health Care Services</i>		UTA19-000502	-	19,903	19,903
<i>Pass-Through from Center For Applied Research Solutions</i>		1143	-	59,645	59,645
<i>Pass-Through from City of Houston Health and Human Services</i>		4600015745 2019- 0806	-	104,432	104,432
<i>Pass-Through from City of San Antonio</i>		STD-HIV 2021 SHATTUC	-	54,913	54,913
<i>Pass-Through from Harris Center For Mental Health and IDD</i>		7768	-	78,095	78,095
<i>Pass-Through from Integral Care</i>		UTA19-000927 - 1 YEAR 1 AND 2	-	25,686	25,686
<i>Pass-Through from Policy Research, Inc.</i>		1268-0001-001-001	-	12,045	12,045
<i>Pass-Through from The Montrose Center</i>		H79TI082483	-	77,203	77,203
Total - ALN 93.243			874,433	2,274,988	3,149,421
Advanced Nursing Education Workforce Grant Program	93.247		-	579,303	579,303
Geriatric Academic Career Awards Department of Health and Human Services	93.250		-	238,780	238,780
Scaling the National Diabetes Prevention Program to Priority Populations	93.261				
<i>Pass-Through from American Association of Diabetes Educators</i>		17NU58DP006361- 04-00	-	10,547	10,547
Occupational Safety and Health Program	93.262		521,349	3,387,852	3,909,201
<i>Pass-Through from Baylor College of Medicine</i>		5R01OH011930-03- 00	-	78,771	78,771
<i>Pass-Through from Colorado State University</i>		5U54OH008085-17 OSR-02-2017-0108- Y2	-	214,630	214,630
<i>Pass-Through from Southeastern Louisiana University</i>		88175/2/1161494	-	9,974	9,974
<i>Pass-Through from Stony Brook University</i>		5115949	-	38,162	38,162
<i>Pass-Through from University of North Carolina - Chapel Hill</i>			-	(431)	(431)
Total - ALN 93.262			521,349	3,728,958	4,250,307
Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief	93.266				
<i>Pass-Through from University of Washington</i>		5 U91HA06801-15- 00	-	87,518	87,518
Alcohol Research Programs	93.273		667,724	14,354,796	15,022,520
<i>Pass-Through from Boston University</i>		4500003096/R21A A026922-01	-	61,669	61,669
<i>Pass-Through from Brown University</i>		00001308	-	159,287	159,287
<i>Pass-Through from Indiana University</i>		8765	-	185,462	185,462
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		21-21-332	-	25,799	25,799
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		5R21AA026022-02	-	22,348	22,348
<i>Pass-Through from Loyola Marymount University</i>		19-022-S1 OSP-2020- 2832/2R44AA0261 2	-	130,210	130,210
<i>Pass-Through from Milo Sensors, Inc.</i>		R01AA023658	-	133,688	133,688
<i>Pass-Through from Oregon Health and Science University</i>		28397-04395-S01	-	(50)	(50)
<i>Pass-Through from Syracuse University</i>		51861/5R01AA012	-	15,733	15,733
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		207-16	-	(2,161)	(2,161)



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		55197/2R01AA012			
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		207-17A1	\$ -	\$ 18,489	\$ 18,489
<i>Pass-Through from University of California - San Diego</i>		92448749	-	86,050	86,050
<i>Pass-Through from University of Kentucky</i>		R01AA028246	-	35,495	35,495
<i>Pass-Through from University of Miami</i>		SPC-000912	-	(1)	(1)
<i>Pass-Through from University of Southern California</i>		132376479	-	14,528	14,528
<i>Pass-Through from University of Washington</i>		UWSC9088	-	27,782	27,782
<i>Pass-Through from University North Carolina - Chapel Hill</i>		5117279	-	118,802	118,802
		133253			
		G004097/1R21AA0			
<i>Pass-Through from Washington State University</i>		270	-	59,559	59,559
Total - ALN 93.273			667,724	15,447,485	16,115,209
Drug Abuse and Addiction Research Programs	93.279		2,009,943	17,951,984	19,961,927
		1R42DA050365-01A1	-	15,540	15,540
<i>Pass-Through from ALTALITY, Inc.</i>		1001194-01; PO#			
<i>Pass-Through from Baylor University</i>		ORD0035064	-	68,290	68,290
<i>Pass-Through from Boys Town National Research Hospital</i>		R34DA050286	-	24,967	24,967
<i>Pass-Through from Colorado State University</i>		G-84991-03	-	19,442	19,442
<i>Pass-Through from Emory University</i>		A389405	-	34,030	34,030
<i>Pass-Through from Emory University</i>		T372392- 7	-	53,148	53,148
<i>Pass-Through from Epigen Biosciences, Inc.</i>		2021-0128	-	41,008	41,008
<i>Pass-Through from GenomeDesigns Laboratory, LLC</i>		2U44DA044885-02	-	101,076	101,076
<i>Pass-Through from GenomeDesigns Laboratory, LLC</i>		2U44DA04488502	-	(2,000)	(2,000)
<i>Pass-Through from Johns Hopkins University</i>		2003086439	-	42,975	42,975
<i>Pass-Through from Kaiser Foundation Research Institute</i>		2021444011	-	196,855	196,855
<i>Pass-Through from Marshall University Research Corporation</i>		R01DA044999	-	142,495	142,495
<i>Pass-Through from Medical Innovators Company, LLC</i>		1R43DA051063	-	74,417	74,417
<i>Pass-Through from Partnership to End Addiction</i>		281330	-	24,327	24,327
<i>Pass-Through from Pennsylvania State University</i>		R01DA029121	197,621	258,650	456,271
<i>Pass-Through from Radiant Creative Group, LLC</i>		5R42DA035012-03	-	14	14
<i>Pass-Through from Rosalind Franklin University of Medicine and Science</i>		M1902728	-	80,245	80,245
<i>Pass-Through from RTI International</i>		1UM1DA049394	-	113,919	113,919
		8-312-0216924-			
<i>Pass-Through from RTI International</i>		65662L	-	49,650	49,650
<i>Pass-Through from Seacoast Science, Inc.</i>		UTA20-000964	-	24,522	24,522
<i>Pass-Through from Seralogix, LLC</i>		SA1001	-	2,172	2,172
<i>Pass-Through from Syracuse University</i>		31442-05742-S01	-	41,732	41,732
<i>Pass-Through from Tietronix Software, Inc.</i>		2R44ES029348-02	-	18,840	18,840
		TRINITY / HOLT			
<i>Pass-Through from Trinity College</i>		001	-	15,764	15,764
		000526231-SC001-			
<i>Pass-Through from University of Alabama</i>		PAL	-	66,293	66,293
		AWD100228 (			
<i>Pass-Through from University of Chicago</i>		00000222)	-	64,581	64,581
<i>Pass-Through from University of Chicago</i>		5R01DA039934-05	-	6,434	6,434
		5R01DA039934-05-			
<i>Pass-Through from University of Chicago</i>		SP	-	29,952	29,952
<i>Pass-Through from University of Colorado</i>		1DP1DA046108-01	-	401,633	401,633
<i>Pass-Through from University of Connecticut</i>		UCHC7-143124580	-	31,862	31,862
<i>Pass-Through from University of Connecticut</i>		119001	-	70,697	70,697
<i>Pass-Through from University of Georgia</i>		00002136	-	6,734	6,734
<i>Pass-Through from University of Pennsylvania</i>		R01A029840	-	123,357	123,357
<i>Pass-Through from University of Pennsylvania</i>		581019	-	18,437	18,437
		3R01DA03762105			
<i>Pass-Through from University of Pittsburgh</i>		S1	-	57,861	57,861
		SA 417798			
<i>Pass-Through from University of Rochester</i>		GR511080	-	73,151	73,151
		FP00011838-			
<i>Pass-Through from Virginia Commonwealth University</i>		SA001	-	105,473	105,473
<i>Pass-Through from Virginia Commonwealth University</i>		5U54DA03899905	-	223,839	223,839

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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 West Virginia University Research</i>		1U18DA052497	\$ -	26,069	26,069
<i>Pass-Through from Yale University</i>		GR109737(CON80 002402)	-	102,134	102,134
<i>Pass-Through from Yale University</i>		GR111267(CON- 80002673)	-	144,746	144,746
COVID-19 - Drug Abuse and Addiction Research Programs			-	127,662	127,662
Total - ALN 93.279			2,207,564	21,074,977	23,282,541
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	792,834	792,834
<i>Pass-Through from Abt Associates, Inc.</i>		50947	-	11,685	11,685
Total - ALN 93.283			-	804,519	804,519
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		1,227,353	8,970,162	10,197,515
<i>Pass-Through from Baylor College of Medicine</i>		1U18EB029353-01	-	(7,289)	(7,289)
<i>Pass-Through from Baylor College of Medicine</i>		5R01EB027099-03	-	76,243	76,243
<i>Pass-Through from Baylor College of Medicine</i>		7000000862	-	127,624	127,624
<i>Pass-Through from Johns Hopkins University</i>		158750	-	(405)	(405)
<i>Pass-Through from Massachusetts General Hospital</i>		1R03EB030280-01	-	20,200	20,200
<i>Pass-Through from Massachusetts General Hospital</i>		237498	-	144,437	144,437
<i>Pass-Through from Massachusetts General Hospital</i>		5U01EB023820-05	-	212,032	212,032
<i>Pass-Through from Pennsylvania State University</i>		5998-TAM-DHHS- 6035	-	12,965	12,965
<i>Pass-Through from Stevens Institute of Technology</i>		5 R21 EB028409 03	-	30,433	30,433
<i>Pass-Through from Tel Aviv Sourasky Medical Center</i>		5R01EB017206-04	-	10,055	10,055
<i>Pass-Through from Tufts University</i>		NIH149 PO #EP0202329	-	179,390	179,390
<i>Pass-Through from University of California - Berkeley</i>		00010534; PO#BB01413373	-	70,654	70,654
<i>Pass-Through from University of Illinois</i>		097397-17626	-	151,109	151,109
<i>Pass-Through from University of Kentucky Research Foundation</i>		7R01EB026893-03	-	27,858	27,858
<i>Pass-Through from University of Southern California</i>		5R01EB026299-04	-	145,762	145,762
<i>Pass-Through from William Marsh Rice University</i>		R23033 R23173	-	(1,107)	(1,107)
<i>Pass-Through from William Marsh Rice University</i>		R23173 / R23313	-	42,685	42,685
<i>Pass-Through from William Marsh Rice University</i>		R23173 R23313	-	42,452	42,452
<i>Pass-Through from William Marsh Rice University</i>		R23313 / R23533	-	63,237	63,237
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-28	-	34,277	34,277
Total - ALN 93.286			1,227,353	10,352,774	11,580,127
Teenage Pregnancy Prevention Program	93.297		1,187,747	1,955,140	3,142,887
<i>Pass-Through from AMTC &amp; Associate</i>		UTA18-001499	-	(266)	(266)
<i>Pass-Through from Change Happens</i>		178999	-	55,604	55,604
<i>Pass-Through from City of Austin</i>		NI210000001 1TP1AH000223- 0100	-	78,794	78,794
<i>Pass-Through from ETR Associates</i>		TP2AH0000310500	-	11,081	11,081
<i>Pass-Through from The Dallas Foundation</i>		3015-2	-	(310)	(310)
<i>Pass-Through from Thrive, Inc.</i>		00032018	-	27,589	27,589
<i>Pass-Through from Thrive, Inc.</i>		2020-001	-	111,730	111,730
Total - ALN 93.297			1,187,747	2,239,362	3,427,109
Minority Health and Health Disparities Research	93.307		606,110	10,122,086	10,728,196
<i>Pass-Through from Baylor College of Medicine</i>		5R01MD013715-02	-	93,833	93,833
<i>Pass-Through from Baylor College of Medicine</i>		5R01MD013715-03	-	14,760	14,760
<i>Pass-Through from Baylor College of Medicine</i>		7000001256	-	21,799	21,799
<i>Pass-Through from Medical College of Wisconsin</i>		NAID-OR20200048 MUSC16-079-	-	17,352	17,352
<i>Pass-Through from Medical University of South Carolina</i>		8C186/U54MD010	-	103,622	103,622
<i>Pass-Through from Meharry Medical College</i>		5U54MD007586-34	-	64,941	64,941

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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 Memorial Sloan Kettering Cancer Center</i>		BD521003 PO P0081038 TAM-	\$ -	71,656 \$	71,656
<i>Pass-Through from Morehouse School of Medicine</i>		001-SIMON	-	15,061	15,061
<i>Pass-Through from Morgan State University</i>		U54MD013376	-	45,638	45,638
<i>Pass-Through from New Mexico State University</i>		Q02234	-	4,472	4,472
<i>Pass-Through from Research Evaluation and Social Solutions, Inc.</i>		UTA21-000259	-	23,909	23,909
<i>Pass-Through from University of California - San Francisco</i>		5R01MD013719-03	-	28,030	28,030
<i>Pass-Through from University of Miami</i>		OS00000710	-	54,767	54,767
<i>Pass-Through from University of Minnesota</i>		N008453902	-	79,356	79,356
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01MD013349-03	-	344,727	344,727
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		5R01MD10733-06	-	228,085	228,085
<i>Pass-Through from University of South Carolina</i>		5R01MD01601202	-	14,724	14,724
<i>Pass-Through from Weill Cornell Medicine</i>		CWC III	-	12	12
<i>Pass-Through from Yale University</i>		GR109815	-	14,891	14,891
COVID-19 - Minority Health and Health Disparities Research			-	155,427	155,427
Total - ALN 93.307			606,110	11,519,148	12,125,258
Trans-NIH Research Support	93.310		184,861	10,464,878	10,649,739
<i>Pass-Through from Baylor College of Medicine</i>		7000001236	-	102,065	102,065
<i>Pass-Through from Baylor College of Medicine</i>		7000001345	-	42,682	42,682
<i>Pass-Through from Brandeis University</i>		GR404054	-	21,447	21,447
<i>Pass-Through from California State University San Marcos Corporation</i>		92374-85205	-	19,588	19,588
<i>Pass-Through from Duke University</i>		5U2COD023375-05	-	8,315	8,315
<i>Pass-Through from Harvard Medical School</i>		5U10HG007530-07	-	125,548	125,548
<i>Pass-Through from Johns Hopkins University</i>		2004550646 2004550646 1	-	7,597	7,597
<i>Pass-Through from Johns Hopkins University</i>		W/EXT	-	554,768	554,768
<i>Pass-Through from National Alliance for Hispanic Health</i>		AID-20210175	-	12,729	12,729
<i>Pass-Through from Northwestern University</i>		60045250 UT	-	(453)	(453)
<i>Pass-Through from Ohio State University</i>		5UG3TR002884-02	-	93,648	93,648
<i>Pass-Through from Salk Institute for Biological Studies</i>		1U01CA260700-01	-	10,970	10,970
<i>Pass-Through from University of California - Los Angeles</i>		5UH3TR000923-05	-	(1,923)	(1,923)
<i>Pass-Through from University of California - San Diego</i>		1UG3CA241687-02	-	13,504	13,504
<i>Pass-Through from University of California - San Diego</i>		1U24LM013755-01	-	520,778	520,778
<i>Pass-Through from University of California - San Francisco</i>		11423SC	-	113,087	113,087
<i>Pass-Through from University of Utah</i>		U01GM132366	-	12,770	12,770
<i>Pass-Through from Vanderbilt University Medical Center</i>		U2COD023196	-	133,123	133,123
COVID-19 - Trans-NIH Research Support			-	2,222,188	2,222,188
<i>Pass-Through from University of Chicago</i>		AWD101615 ( 00000374)	-	89,227	89,227
Total - ALN 93.310			184,861	14,566,536	14,751,397
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		92,391	1,260	93,651
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318				
<i>Pass-Through from Washington State University</i>		126493-G003887	-	5,815	5,815
<i>Pass-Through from Washington State University</i>		136889	-	82,815	82,815
COVID-19 - Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security					
<i>Pass-Through from National Center for Farmworker Health, Inc.</i>		6NU50CK000567- 01-02	-	22,608	22,608
Total - ALN 93.318			-	111,238	111,238
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		-	15,192	15,192
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	24,900	24,900
Public Health Service Evaluation Funds	93.343		68,698	294,951	363,649

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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 ETR Associates</i>		DR CHRISTINE MARKHAM	\$ -	\$ 89,285	\$ 89,285
Total - ALN 93.343			68,698	384,236	452,934
Leading Edge Acceleration Projects (LEAP) in Health Information Technology	93.345		-	610,597	610,597
National Center for Advancing Translational Sciences	93.350		444,006	20,043,101	20,487,107
<i>Pass-Through from Duke University</i>		A033407/5UL1- TR002553-02	-	13,788	13,788
<i>Pass-Through from Duke University</i>		5U24TR001608-04	-	1,416	1,416
<i>Pass-Through from Duke University</i>		5U24TR00160804	-	1,055	1,055
<i>Pass-Through from Mayo Clinic</i>		5U01TR002062-04	-	452,667	452,667
<i>Pass-Through from Northwestern University</i>		5U01TR001806-04	-	43,415	43,415
<i>Pass-Through from University of Alabama</i>		636001138	-	30,217	30,217
<i>Pass-Through from University of California - Irvine</i>		2019-3799 ( 1)	-	24,465	24,465
<i>Pass-Through from University of Massachusetts - Lowell</i>		UG3TR003149	-	182,375	182,375
<i>Pass-Through from University of Michigan</i>		K00008522	-	44,129	44,129
<i>Pass-Through from University of Pittsburgh</i>		AWD00000243 (134445-6)	16,328	37,934	54,262
<i>Pass-Through from University of Pittsburgh</i>		AWD00000243(13 4445-51)/UL	-	32,276	32,276
<i>Pass-Through from University of Pittsburgh</i>		UH3TR002136	-	100,609	100,609
<i>Pass-Through from University of Pittsburgh</i>		1UG3TR003090-01	-	105,858	105,858
<i>Pass-Through from University of Pittsburgh</i>		5UL1TR001857-05	-	33,733	33,733
<i>Pass-Through from University of Pittsburgh</i>		5UL1TR00185705	-	27,088	27,088
COVID-19 - National Center for Advancing Translational Sciences			225,818	2,579,481	2,805,299
<i>Pass-Through from University of Kansas Medical Center Research Institute, Inc.</i>		KUMCRI2020- COVID	-	7,753	7,753
Total - ALN 93.350			686,152	23,761,360	24,447,512
Research Infrastructure Programs	93.351		32,048	7,886,915	7,918,963
<i>Pass-Through from IsoPlexis</i>		1R44OD02144501 M2000174/PHS	-	(570)	(570)
<i>Pass-Through from KJ Biosciences, LLC</i>		2016 20-03508- 042/5P51OD01113	-	89,454	89,454
<i>Pass-Through from Texas Biomedical Research Institute</i>		3 40589/P51OD0111	-	28,139	28,139
<i>Pass-Through from Texas Biomedical Research Institute</i>		33 45090 /	-	265,274	265,274
<i>Pass-Through from Texas Biomedical Research Institute</i>		P51OD011133	-	26,957	26,957
<i>Pass-Through from University of Puerto Rico - Medical Sciences Campus</i>		2016-001915	-	17,118	17,118
Total - ALN 93.351			32,048	8,313,287	8,345,335
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		306,091	7,220,825	7,526,916
<i>Pass-Through from Baylor College of Medicine</i>		1U54CA232568-01	-	29,951	29,951
<i>Pass-Through from Baylor College of Medicine</i>		1U54CA233223-01	-	130,217	130,217
<i>Pass-Through from Boston University</i>		1U2CCA233238-01	-	58,906	58,906
<i>Pass-Through from OncoNano Medicine, Inc.</i>		PA-16-302	-	508	508
<i>Pass-Through from Oregon Health and Science University</i>		5U2CCA233280-03	-	160,539	160,539
<i>Pass-Through from The Wistar Institute</i>		1U54CA224070-01	-	(6,499)	(6,499)
<i>Pass-Through from The Wistar Institute</i>		5U54CA224070-03	-	362,596	362,596
<i>Pass-Through from University of Alabama - Birmingham</i>		7R01CA204136-04	-	4,331	4,331
<i>Pass-Through from University of California - Davis</i>		A19-0791-S005	-	110,663	110,663
<i>Pass-Through from University of California - San Diego</i>		5U01AA27681-03	-	270,782	270,782
<i>Pass-Through from University of Iowa</i>		R01CA215034 3P50CA174521- 05S1	-	178,487	178,487
<i>Pass-Through from University of Iowa</i>			-	16,275	16,275

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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 Weill Cornell Medicine</i>		5U01CA233056-03	\$ -	\$ 36,375	\$ 36,375
Total - ALN 93.353			306,091	8,573,956	8,880,047
Nurse Education, Practice Quality and Retention Grants	93.359		-	662,340	662,340
COVID-19 - Nurse Education, Practice Quality and Retention Grants			-	65,658	65,658
Total - ALN 93.359			-	727,998	727,998
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.360		-	3,696,221	3,696,221
<i>Pass-Through from Battelle Memorial Institute</i>		HHSO1002017000 111	-	1,072,164	1,072,164
<i>Pass-Through from Duke University</i>		147/SA-D401- 02/HHSO100201	-	193,905	193,905
<i>Pass-Through from ICON Government and Public Health Solutions, Inc.</i>		HHSO1002016000 21C	-	5,162	5,162
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		HHSO1002016000 21C	-	9,386	9,386
COVID-19 - Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development			97,195,086	11,352,226	108,547,312
<i>Pass-Through from Janssen Research and Development LLC</i>		HHSO1002017000 18C	-	74,213	74,213
Total - ALN 93.360			97,195,086	16,403,277	113,598,363
Nursing Research	93.361		80,796	2,543,268	2,624,064
<i>Pass-Through from Baylor College of Medicine</i>		1R01NR018481-02	-	249,390	249,390
<i>Pass-Through from Baylor College of Medicine</i>		5R01NR01834203	-	17,984	17,984
<i>Pass-Through from Indiana University</i>		5R01NR015789-03	-	3,375	3,375
<i>Pass-Through from University of California - Irvine</i>		R01NR105591	-	3,386	3,386
<i>Pass-Through from University of California - Los Angeles</i>		2000 G YC676	-	31,778	31,778
COVID-19 - Nursing Research			-	187,855	187,855
Total - ALN 93.361			80,796	3,037,036	3,117,832
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		-	91,789	91,789
21st Century Cures Act - Precision Medicine Initiative	93.368				
<i>Pass-Through from Baylor College of Medicine</i>		3OT2OD002751- 01S2	-	245,464	245,464
ACL Independent Living State Grants	93.369				
<i>Pass-Through from TIRR Memorial Hermann</i>		90ISTA0001-03-00	-	1,131	1,131
Cancer Cause and Prevention Research	93.393		2,823,394	28,306,366	31,129,760
<i>Pass-Through from Albert Einstein College of Medicine</i>		5R01CA222358-0	-	18,185	18,185
<i>Pass-Through from Baylor College of Medicine</i>		CA250905-01 - 7000001225	-	126,741	126,741
<i>Pass-Through from Beckman Research Institute</i>		61998 2006995 669302	-	27,871	27,871
<i>Pass-Through from Carina Medical LLC</i>		CARINA 2020	-	58,353	58,353
<i>Pass-Through from Children's Hospital of Philadelphia</i>		ALTE1621 STUDY/1R01CA19 68	-	280	280
<i>Pass-Through from Columbia University</i>		1(GG013690- 01)/1R01CA2218	-	75,047	75,047
<i>Pass-Through from Duke University</i>		A031818/7R01CA2 00853-04	-	9,316	9,316
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001015823	-	45,542	45,542
<i>Pass-Through from Georgetown University</i>		AWD-7771785	-	(269)	(269)
<i>Pass-Through from Georgetown University Medical Center</i>		5U01CA199218-05	-	3,568	3,568
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		R01CA243552- 5 R01 CA243552- 02	-	19,692	19,692
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		7R01CA172786-07	-	11,159	11,159
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		7R01CA231952-02	-	20,639	20,639
<i>Pass-Through from Indiana University</i>		9021	-	9,099	9,099
<i>Pass-Through from Johns Hopkins University</i>		1U01CA247283-01	-	7,404	7,404
			-	9,169	9,169

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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 Johns Hopkins University</i>		5R01CA154823-08 RNG210178-	\$ - \$	9,956 \$	9,956
<i>Pass-Through from Kaiser Foundation Research Institute</i>		UTSMC	-	36,513	36,513
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		5P01CA092584-19	-	64,975	64,975
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		5P01CA092584-20	-	126,830	126,830
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7336093	-	67,526	67,526
		7452153/P01CA09			
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		2584	-	82,819	82,819
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7531698 01	-	90,918	90,918
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		5R01CA22600104	-	131,823	131,823
<i>Pass-Through from Louisiana State University Health Sciences Center - Shreveport</i>		18-01-001 YR3	-	61,903	61,903
<i>Pass-Through from Louisiana State University Health Sciences Center - Shreveport</i>		18-01-001 4	-	90,022	90,022
		2U01CA195568-			
<i>Pass-Through from Mayo Clinic</i>		06A1	-	119,489	119,489
<i>Pass-Through from Mayo Clinic</i>		5R01CA200703-05	-	128,763	128,763
<i>Pass-Through from Mayo Clinic</i>		5U01CA195568-05	-	25,305	25,305
<i>Pass-Through from Medical College of Wisconsin</i>		1721303A	-	75,724	75,724
<i>Pass-Through from Northwestern University</i>		7U01CA220401-03	-	19,146	19,146
<i>Pass-Through from Oregon Health and Science University</i>		5U01CA217842-04	-	150,151	150,151
<i>Pass-Through from Radiant Creative Group, LLC</i>		5R42CA168107-04	-	41,978	41,978
<i>Pass-Through from Regents of the University of Minnesota</i>		5R01CA232317-02	-	22,445	22,445
<i>Pass-Through from Rutgers University</i>		5R01CA221854-02	-	27,794	27,794
<i>Pass-Through from Stanford University</i>		5R01CA232754-03	-	203,403	203,403
<i>Pass-Through from Stanford University</i>		62281131-106650	-	132,038	132,038
		62281131-106650			
<i>Pass-Through from Stanford University</i>		1	-	43,416	43,416
<i>Pass-Through from Stanford University</i>		7R01CA217105-03	-	18,025	18,025
		6610100234/R01C			
<i>Pass-Through from The Hospital for Sick Children</i>		A251112-01	-	38,381	38,381
		1R01CA226060-			
<i>Pass-Through from The Trustees of Columbia University</i>		01A1	-	18,265	18,265
<i>Pass-Through from Thomas Jefferson University</i>		080-30000-S27901	-	13,393	13,393
<i>Pass-Through from Thomas Jefferson University</i>		1R01CA255792-01	-	5,233	5,233
<i>Pass-Through from University of Alabama - Birmingham</i>		000519160-001	-	54,095	54,095
<i>Pass-Through from University of Alabama - Birmingham</i>		000521125-002	-	15,725	15,725
<i>Pass-Through from University of California - Berkeley</i>		7337769	-	66,576	66,576
<i>Pass-Through from University of California - San Francisco</i>		12054SC	-	103,346	103,346
		AWD101197			
<i>Pass-Through from University of Chicago</i>		00000316	-	144,692	144,692
<i>Pass-Through from University of Iowa</i>		S02284-01	-	709	709
<i>Pass-Through from University of Iowa</i>		5R01CA193249-05	-	19,912	19,912
<i>Pass-Through from University of Kansas Medical Center</i>		ZAR00070	-	17,683	17,683
<i>Pass-Through from University of Kansas Medical Center</i>		ZAR00080	-	17,104	17,104
<i>Pass-Through from University of Massachusetts - Amherst</i>		R01CA246929	-	4,661	4,661
		UG3CA260317/U			
<i>Pass-Through from University of Miami</i>		MIAMI	-	14,681	14,681
<i>Pass-Through from University of Michigan</i>		5U01CA199284-05	-	62,907	62,907
<i>Pass-Through from University of Minnesota</i>		R01CA253244	-	13,559	13,559
<i>Pass-Through from University of Minnesota</i>		5P01CA138338-09	-	8,269	8,269
<i>Pass-Through from University of New Mexico</i>		5P01CA206980-04	-	16,294	16,294
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		1P01CA247773-01	-	150,763	150,763

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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 Oklahoma Health Sciences Center</i>		5R01CA197314-07	\$ -	\$ 4,998	\$ 4,998
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		5R01CA221819-03	-	10,680	10,680
<i>Pass-Through from University of Pennsylvania</i>		5R01CA207513-04	-	1,260	1,260
<i>Pass-Through from University of Utah</i>		10038380-01	-	(177)	(177)
<i>Pass-Through from University of Utah</i>		5R01CA190329-05	-	228,839	228,839
<i>Pass-Through from University of Utah</i>		5R01CA200854-04	-	217,245	217,245
<i>Pass-Through from University of Utah</i>		7R01CA190329-05	-	15,697	15,697
<i>Pass-Through from University of Wisconsin - Madison</i>		1U01CA253911-01	-	185,223	185,223
		1R01CA225005-01A1	-	115	115
<i>Pass-Through from Vanderbilt University Medical Center</i>		5R01CA202981-05	-	29,471	29,471
<i>Pass-Through from Wake Forest University</i>		502-100730-103-32041-10000114410	-	42,694	42,694
<i>Pass-Through from Wake Forest University Health Sciences</i>		1R01CA251911-01	-	6,887	6,887
<i>Pass-Through from William Marsh Rice University</i>			-	64,535	64,535
COVID-19 - Cancer Cause and Prevention Research			-	-	-
<i>Pass-Through from University of Kansas Medical Center</i>		ZAR00070-S1	-	12,146	12,146
Total - ALN 93.393			2,823,394	32,124,985	34,948,379
Cancer Detection and Diagnosis Research	93.394		3,367,763	21,415,679	24,783,442
<i>Pass-Through from Baylor College of Medicine</i>		PO# 7000000850	-	76,898	76,898
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA211892-04	-	75,514	75,514
<i>Pass-Through from Baylor College of Medicine</i>		5U01CA230997-03	-	31,969	31,969
<i>Pass-Through from Baylor College of Medicine</i>		7R01CA180949-06	-	74,476	74,476
<i>Pass-Through from Baylor College of Medicine</i>		7000000624	-	79,942	79,942
<i>Pass-Through from Cedars-Sinai Medical Center</i>		0001597096	-	99,580	99,580
<i>Pass-Through from Dana-Farber Cancer Institute</i>		1308602	-	10,458	10,458
		2U24CA196172-06-MDA2	-	166,999	166,999
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		2U24CA196172-06-MDA1	-	2,271,949	2,271,949
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U24CA196172-04	-	121,580	121,580
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		0000936275	-	(146)	(146)
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0000961972/U24C	-	-	-
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		A086368-18	-	30,791	30,791
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001004156/5U24	-	-	-
		CA086368-1	31,246	57,215	88,461
		0001007005/1U01	-	-	-
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		CA224255-0	-	59,498	59,498
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5U24CA086368-20	-	10,096	10,096
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5U24CA230144-03	-	44,741	44,741
<i>Pass-Through from George Washington University</i>		1U01CA230690-02	-	80,165	80,165
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		5R01CA187532-05	-	(133)	(133)
		1U01CA239522-01A1	-	42,249	42,249
<i>Pass-Through from Indiana University</i>		MGH2019	-	49,979	49,979
<i>Pass-Through from Massachusetts General Hospital</i>		5R01CA239200-02	-	18,610	18,610
<i>Pass-Through from Mayo Clinic</i>		A19-0003-S001	-	214,628	214,628
<i>Pass-Through from Medical University of South Carolina</i>		A20-0088-S001	177,464	88,058	265,522
<i>Pass-Through from Medical University of South Carolina</i>		R01 CA251710-02	-	32,838	32,838
<i>Pass-Through from Methodist Hospital</i>		AGMT00005087	-	14,117	14,117
<i>Pass-Through from Methodist Hospital Research Institute</i>		5U01CA189240-05	-	26,192	26,192
<i>Pass-Through from Methodist Hospital Research Institute</i>		700216-0321-00	-	21,818	21,818
<i>Pass-Through from Nationwide Children's Hospital</i>		7R01CA225963-02	-	298,731	298,731
<i>Pass-Through from New York University School of Medicine</i>		2R44CA14487103-UTSW0	-	(3,918)	(3,918)
<i>Pass-Through from NuvOx Pharma, LLC</i>		5P01CA210961-02	-	10,624	10,624
<i>Pass-Through from Regents of the University of California</i>		K00007668	-	134,616	134,616
<i>Pass-Through from Regents of the University of Michigan</i>		1R01CA233888-01A1	-	124,284	124,284
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		112134050-	-	-	-
<i>Pass-Through from St. Jude Children's Research Hospital</i>		7942200	-	12,548	12,548

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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 Research Institute at Nationwide Children's</i>		5U24CA196175-05	\$ -	2,325	2,325
<i>Pass-Through from The Research Institute at Nationwide Children's</i>		5U24CA196175-07	-	6,257	6,257
<i>Pass-Through from Tulane University</i>		1U01CA252965-01	-	133,008	133,008
		000521964-SC001			
<i>Pass-Through from University of Alabama - Birmingham</i>		A01 W/EXT	-	23,295	23,295
		000525056-SC001			
<i>Pass-Through from University of Alabama - Birmingham</i>		A01 W/ EXT	-	15,670	15,670
<i>Pass-Through from University of Alabama - Birmingham</i>		000525056-001	-	128,163	128,163
<i>Pass-Through from University of California - San Francisco</i>		5P01CA210961-04	-	39,969	39,969
<i>Pass-Through from University of Illinois - Chicago</i>		1R01CA258827-01	-	1,839	1,839
<i>Pass-Through from University of Illinois - Chicago</i>		5R01CA214825-03	-	100,647	100,647
<i>Pass-Through from University of Kentucky</i>		R21CA231911	-	53,983	53,983
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200002640-20-1701165	-	26,571	26,571
<i>Pass-Through from University of Maryland - Baltimore</i>		REQUEST: 3792	-	148,216	148,216
<i>Pass-Through from University of Massachusetts</i>		20-015210 A00	-	72,468	72,468
		PO-WA00893417			
<i>Pass-Through from University of Massachusetts Medical School</i>		OSP28640-00	-	261,657	261,657
<i>Pass-Through from University of Michigan</i>		K00007671	-	2,645	2,645
		K00013135/5U01C			
<i>Pass-Through from University of Michigan</i>		A214170	-	2,897	2,897
		3005413735/U24C			
<i>Pass-Through from University of Michigan</i>		A086368	-	2,277	2,277
<i>Pass-Through from University of Michigan</i>		3005413934	-	20,277	20,277
<i>Pass-Through from University of Michigan</i>		5R01CA160254-08	-	37,231	37,231
<i>Pass-Through from University of Michigan</i>		5U01CA086400-20	-	77,589	77,589
<i>Pass-Through from University of Michigan</i>		5U01CA225753-03	-	57,698	57,698
<i>Pass-Through from University of Michigan</i>		5U10CA086400-17	-	83,478	83,478
<i>Pass-Through from University of Oklahoma</i>		R01CA218739	-	40,004	40,004
<i>Pass-Through from University of Oklahoma</i>		2020-23	-	16,875	16,875
<i>Pass-Through from University of Oklahoma</i>		2020-24	-	21,988	21,988
<i>Pass-Through from University of Oklahoma</i>		2020-25	-	42,380	42,380
<i>Pass-Through from University of Pennsylvania</i>		1 R01CA255655-	-	5,869	5,869
<i>Pass-Through from University of Pittsburgh Medical Center</i>		1R01CA247220-01	-	144,391	144,391
		5119501 (COVID-19)			
<i>Pass-Through from University North Carolina - Chapel Hill</i>		UNIV58314	-	355,324	355,324
<i>Pass-Through from Vanderbilt University</i>		1R01CA250506-01	-	9,156	9,156
<i>Pass-Through from Vanderbilt University Medical Center</i>		5U01CA23184002	-	27,069	27,069
<i>Pass-Through from Vanderbilt University Medical Center</i>		5U01CA23184003	-	80,199	80,199
<i>Pass-Through from Washington University - St. Louis</i>		5U24CA211006-05	-	31,079	31,079
		1R21CA249367-01A1			
<i>Pass-Through from William Marsh Rice University</i>		01A1	-	25,934	25,934
COVID-19 - Cancer Detection and Diagnosis Research			-		
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-E428-4609	-	228,648	228,648
Total - ALN 93.394			3,576,473	28,162,208	31,738,681
Cancer Treatment Research	93.395		3,978,849	48,836,172	52,815,021
<i>Pass-Through from American College of Radiology</i>		5U24CA180803-07	-	3,181,966	3,181,966
		1R01CA250503-01A1			
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA219667-03	-	98,261	98,261
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA221197-02	-	312,188	312,188
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA232890-03	-	18,737	18,737
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA232890-03REV	-	51,185	51,185
<i>Pass-Through from Baylor College of Medicine</i>		102516-01	-	18,788	18,788
<i>Pass-Through from Baylor University</i>		R01CA198128-06	-	218,538	218,538
<i>Pass-Through from Beckman Research Institute</i>		5R01CA201496-05	-	2,909	2,909
<i>Pass-Through from Beckman Research Institute</i>		5R01CA215183-02	-	70,001	70,001
<i>Pass-Through from Beckman Research Institute</i>		0129401S01/01294	-	(9,725)	(9,725)
<i>Pass-Through from Benaroya Research Institute</i>		02S01	-	41,426	41,426
<i>Pass-Through from Brandeis University</i>		404053	-	95,364	95,364
<i>Pass-Through from Brigham and Women's Hospital</i>		5P01CA163205-08	-	253,141	253,141
<i>Pass-Through from Brigham and Women's Hospital</i>		5U10CA076001-17	-	13,095	13,095



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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 Brigham and Women's Hospital</i>		5U10CA180821-08	\$ -	\$ 165,322	\$ 165,322
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG NCTN	-	59,758	59,758
		COG NCTN ITSC			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		2020	-	6,944	6,944
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG PEP-CTN	-	9,646	9,646
		NCTN -			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		PO#20199245	-	14,798	14,798
<i>Pass-Through from Children's Hospital of Philadelphia</i>		PO 20190815	-	26,133	26,133
<i>Pass-Through from Children's Hospital of Philadelphia</i>		PO 20199246	-	6,975	6,975
<i>Pass-Through from Children's Hospital of Philadelphia</i>		PO#20199145	-	9,232	9,232
		U10CA098543/CO			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		G LEADERSHI	-	20,592	20,592
<i>Pass-Through from Children's Hospital of Philadelphia</i>		U10CA180884	-	810	810
<i>Pass-Through from Children's Hospital of Philadelphia</i>		U10CA180886	-	114,936	114,936
<i>Pass-Through from Children's Hospital of Philadelphia</i>		2U10CA180886-06	-	57,549	57,549
		3UG1CA189955-			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		07S1	-	43,053	43,053
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5U10CA180886-07	-	7,602	7,602
<i>Pass-Through from Children's Oncology Group</i>		COG NCTN	-	6,905	6,905
<i>Pass-Through from Children's Research Institute</i>		30004166-05	-	11,778	11,778
		30004166-			
		06/R01CA212190-			
<i>Pass-Through from Children's Research Institute</i>		0	-	84,582	84,582
<i>Pass-Through from Cleveland Clinic Foundation</i>		1R01AI147498-01	-	(1,543)	(1,543)
<i>Pass-Through from Cord Blood Plus, Inc.</i>		1R41CA24401101	-	142,597	142,597
		5U10CA180820-07-			
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		MDA4C	-	67,963	67,963
		U10CA180820			
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		EAF151	-	1,920	1,920
		5UG1CA189828			
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		EA1151	-	69,726	69,726
		U10CA180820-			
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		02CBPF1	-	(53,952)	(53,952)
		5UG1CA189828-04-			
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		MDA2	-	(93,669)	(93,669)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5UG1CA189828-05-	-	(149,220)	(149,220)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U10CA180820-05	-	(1,827)	(1,827)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U10CA180820-07	-	185,686	185,686
		5U10CA180820-07-			
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		MDA3C	-	18,224	18,224
		5U10CA180820-			
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		07MDA5C	-	38,560	38,560
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U10CA180820-08	-	23,324	23,324
<i>Pass-Through from EMMES Corporation</i>		2UM1CA121947-14	-	20,273	20,273
<i>Pass-Through from EMMES Corporation</i>		2UM1CA1947	-	(1,372)	(1,372)
		ECOG			
<i>Pass-Through from Frontier Science &amp; Technology Research Foundation</i>		U10CA021115	-	386	386
		1R44CA206795-			
<i>Pass-Through from Galera Therapeutics, Inc</i>		01A1	-	(42)	(42)
<i>Pass-Through from Galera Therapeutics, Inc</i>		4R44CA206795-02	-	39,021	39,021
<i>Pass-Through from George Washington University</i>		1542848	-	31,405	31,405
<i>Pass-Through from Indiana University</i>		IN4684785UTSW	-	3,717	3,717
<i>Pass-Through from Indiana University</i>		5R01CA235632-02	-	98,849	98,849
<i>Pass-Through from Intelligent Automation, Inc.</i>		75N91020C00027	-	6,390	6,390
		1R37CA237307-			
<i>Pass-Through from Jackson Laboratory</i>		01A1	-	7,000	7,000
		1R41CA206652-			
<i>Pass-Through from Kiromic Biopharma</i>		01A1	-	167	167
		VHHSN261201500			
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		003I	-	12,692	12,692
<i>Pass-Through from Louisiana State University Health Sciences Center -</i>		5R01CA23115003	-	189,004	189,004
<i>Pass-Through from Massachusetts General Hospital</i>		233319	-	39,002	39,002
<i>Pass-Through from Massachusetts General Hospital</i>		5R01CA193970-05	-	1,117	1,117
<i>Pass-Through from Massachusetts General Hospital</i>		5U19CA021239-39	-	4,666	4,666
<i>Pass-Through from Mayo Clinic</i>		1R01CA257241-01	-	32,355	32,355
<i>Pass-Through from Mayo Clinic</i>		2UG1CA189823-06	-	(4,835)	(4,835)
<i>Pass-Through from Mayo Clinic</i>		5UG1CA189823-03	-	43,603	43,603
<i>Pass-Through from Medical College of Wisconsin</i>		5R01CA215403	-	16,516	16,516
<i>Pass-Through from Medical College of Wisconsin</i>		5R01CA232892-02	-	23,621	23,621

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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 Medical College of Wisconsin</i>		5R01CA232892-03	\$ -	171,668	171,668
<i>Pass-Through from Methodist Hospital Research Institute</i>		R01CA224304-04	-	22,959	22,959
<i>Pass-Through from Methodist Hospital Research Institute</i>		1R01CA253865-01A1	-	21,117	21,117
<i>Pass-Through from Mount Sinai School of Medicine</i>		0254-4022-4605/5P01CA1086	-	1,542	1,542
<i>Pass-Through from Mount Sinai School of Medicine</i>		0254-4051-4609/P01CA10867	-	48,468	48,468
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		U10CA18086801	-	28,882	28,882
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		NCTN YEAR 8	-	27,809	27,809
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		NRG-MILLER-GY6	-	54,303	54,303
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		U10CA18086801	-	28,443	28,443
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		5U10CA180868-08	-	2,302	2,302
<i>Pass-Through from Ohio State University</i>		5R01CA198128-04	-	3,774	3,774
<i>Pass-Through from Ohio State University</i>		5R01CA223165-03	-	88,123	88,123
<i>Pass-Through from Ohio State University</i>		60051469	-	9,740	9,740
<i>Pass-Through from OncoSynergy, Inc.</i>		1R41CA247044-01	-	60,212	60,212
<i>Pass-Through from Oregon Health and Science University</i>		13035474	-	43,642	43,642
<i>Pass-Through from Oregon Health and Science University</i>		2U10CA1808880-3U10CA180988-07S1	-	7,132	7,132
<i>Pass-Through from Oregon Health and Science University</i>		5U01CA180888-07	-	44,116	44,116
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-07	-	78,656	78,656
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-07S1	-	17,916	17,916
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-07S1	-	50,859	50,859
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-08	-	49,610	49,610
<i>Pass-Through from Oregon Health Sciences University</i>		1013080-SW OG-UTHSCSA/U10C2R44CA173998-02A1	-	105,442	105,442
<i>Pass-Through from Physical Sciences, Inc.</i>		AR03203	-	56,756	56,756
<i>Pass-Through from Public Health Institute</i>		AR03277	-	7,310	7,310
<i>Pass-Through from Public Health Institute</i>		2U10CA180886-06	-	3,728	3,728
<i>Pass-Through from Public Health Institute</i>		5U10CA180886-08	-	3,395	3,395
<i>Pass-Through from Saint Louis University</i>		5R01CA230512-03	-	5,930	5,930
<i>Pass-Through from Sanford Burnham Prebys Med Discovery ISI</i>		60361-13160-UTA-YR 3	-	149,087	149,087
<i>Pass-Through from St. Jude Children's Research Hospital</i>		5U24CA055727-26	-	48,006	48,006
<i>Pass-Through from Stanford University</i>		1R01CA254179-01	-	127,781	127,781
<i>Pass-Through from Temple University of the Commonwealth System</i>		1R01CA237286-01A1	-	30,131	30,131
<i>Pass-Through from Texas Medical Center Digestive Disease Center</i>		P30DK056338	-	40,350	40,350
<i>Pass-Through from The Trustees of Columbia University</i>		5R01CA201788-05	-	19,179	19,179
<i>Pass-Through from University of California - Davis</i>		1R01CA201788-01A1	-	9,254	9,254
<i>Pass-Through from University of California - Los Angeles</i>		5R21CA234642-02	-	(11,928)	(11,928)
<i>Pass-Through from University of California - San Diego</i>		5R01CA200574-05	-	86,628	86,628
<i>Pass-Through from University of Florida</i>		1R01CA241191-01A1	-	109,551	109,551
<i>Pass-Through from University of Florida</i>		5R01CA200867-04	-	171,296	171,296
<i>Pass-Through from University of Hawaii</i>		5R01CA215753-05	-	31,859	31,859
<i>Pass-Through from University of Illinois - Chicago</i>		5R01CA225190-02	-	18,151	18,151
<i>Pass-Through from University of Nebraska Medical Center</i>		R01CA226436	-	44,100	44,100
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		1R01CA242845-01A1	-	28,116	28,116
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		20141429	-	26,214	26,214
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20191985-01	-	4,588	4,588
<i>Pass-Through from University of Pennsylvania</i>		1R01CA244845-01A1	-	55,570	55,570
<i>Pass-Through from University of Pittsburgh</i>		AWD00000773	-	9,804	9,804
<i>Pass-Through from University of Pittsburgh</i>		(133035-1)/R0	-	13,359	13,359
<i>Pass-Through from University of Rochester</i>		5R33NS104384-03	-	99,294	99,294
<i>Pass-Through from University of Southern California</i>		5R01CA214890-03	-	5R01CA206019-03R	1,742
<i>Pass-Through from University Health Network</i>		NASC2020	-	1,742	1,742
<i>Pass-Through from Via Therapeutics, LLC</i>		DIGIOVANNI LOA	-	134,156	134,156
			-	32,487	32,487

**STATE OF TEXAS**  
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**FOR THE YEAR ENDED AUGUST 31, 2021**

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 Via Therapeutics, LLC</i>		UTA20-000939; PO# UT08012020	\$ -	4,003 \$	4,003
<i>Pass-Through from Wake Forest University Health Sciences</i>		100200-441121 CORE 3 3(W/ EXT)	-	(257)	(257)
<i>Pass-Through from Wake Forest University Health Sciences</i>		5P01CA2072006-	-	114,795	114,795
<i>Pass-Through from Wake Forest University Health Sciences</i>		5R01CA074145-22	-	(1,097)	(1,097)
<i>Pass-Through from Washington University - St. Louis</i>		1R01CA248917-01 670776-1;	-	33,613	33,613
<i>Pass-Through from Wright State University</i>		P0054867	-	26,877	26,877
<i>Pass-Through from 7 Hills Pharma, LLC</i>		5R41CA203456-03	-	23,911	23,911
Total - ALN 93.395			3,978,849	57,184,439	61,163,288
Cancer Biology Research	93.396		4,049,074	34,678,073	38,727,147
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>		901599-TAMU	-	117,066	117,066
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA181808-05	-	(273)	(273)
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA237291-02	-	94,811	94,811
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA25195002	-	88,211	88,211
<i>Pass-Through from Baylor College of Medicine</i>		70000001076	-	(7,489)	(7,489)
<i>Pass-Through from Baylor College of Medicine</i>		70000001076 1	-	-	-
<i>Pass-Through from Cedars-Sinai Medical Center</i>		W/EXT	-	174,198	174,198
<i>Pass-Through from Cedars-Sinai Medical Center</i>		5P01CA098912-15 18-	-	112,115	112,115
<i>Pass-Through from George Washington University</i>		M89/7R01CA20652 9	-	79,611	79,611
<i>Pass-Through from George Washington University</i>		20- M49/1R01CA24670	-	-	-
<i>Pass-Through from George Washington University</i>		7-01A1	-	49,372	49,372
<i>Pass-Through from George Washington University</i>		5R01CA20480605	-	45,415	45,415
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-101670-G3	-	112,300	112,300
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01CA252222-02	-	141,520	141,520
<i>Pass-Through from Immudx, LLC</i>		UTA18-001549	-	5,847	5,847
<i>Pass-Through from Indiana University</i>		8650	-	103,345	103,345
<i>Pass-Through from Johns Hopkins University</i>		R01CA254193	-	15,363	15,363
<i>Pass-Through from Kaiser Foundation Research Institute</i>		RNG209546- RNG209546-	23,294	793,606	816,900
<i>Pass-Through from Kaiser Foundation Research Institute</i>		UTSW-01	-	(659)	(659)
<i>Pass-Through from Medical College of Wisconsin</i>		5R01CA229907-02	-	9,051	9,051
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>		5P01CA094060-15 60056932	-	(349,286)	(349,286)
<i>Pass-Through from Northwestern University</i>		UTHS/1R01CA254 36	-	4,917	4,917
<i>Pass-Through from Ohio State University</i>		5R01CA227847-04 60059987/	-	59,772	59,772
<i>Pass-Through from Ohio State University</i>		RF01473191	-	3,994	3,994
<i>Pass-Through from Ohio State University</i>		60076906/R01CA2 40726	-	39,731	39,731
<i>Pass-Through from Oregon Health and Science University</i>		1U01CA253472- 01A1	-	148,016	148,016
<i>Pass-Through from Regents of the University of Michigan</i>		5R01CA227622-03	-	53,028	53,028
<i>Pass-Through from Rutgers Cancer Institute of New Jersey</i>		5R01CA239093-02	-	26,857	26,857
<i>Pass-Through from Sage Bionetworks</i>		5U24CA209923-02	-	(80)	(80)
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		BD521707C	-	50,625	50,625
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		BD521707D	-	64,091	64,091
<i>Pass-Through from Stanford University</i>		5R01CA236118-02	-	191,600	191,600
<i>Pass-Through from The Scripps Research Institute</i>		5R01CA117638-15 A18-1813-S001-	-	57	57
<i>Pass-Through from University of California - Davis</i>		A01	-	17,946	17,946
<i>Pass-Through from University of California - Davis</i>		A20-2362-S002 AWD100200	-	22,258	22,258
<i>Pass-Through from University of Chicago</i>		(00000092)	-	120,344	120,344
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200002546-19-	-	314,547	314,547
<i>Pass-Through from University of Miami</i>		5R01CA222918-03	-	216,646	216,646
<i>Pass-Through from University of Michigan</i>		5R01CA204969-03	-	2,048	2,048
<i>Pass-Through from University of Michigan</i>		5R01CA204969-04	-	2,707	2,707

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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 Michigan</i>		5R01CA227622-02	\$ -	\$ 168,540	\$ 168,540
<i>Pass-Through from University of Missouri</i>		C00060615-1	-	31,966	31,966
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		5R01CA203108-06	-	71,108	71,108
<i>Pass-Through from University of Pennsylvania</i>		1R01CA237200-01A1	-	37,303	37,303
<i>Pass-Through from University of Utah</i>		1R01CA217905-01	-	(6,060)	(6,060)
<i>Pass-Through from Via Therapeutics, LLC</i>		M2003380	-	22,258	22,258
<i>Pass-Through from William Marsh Rice University</i>		5R01CA180279-05	-	(30,436)	(30,436)
Total - ALN 93.396			4,072,368	37,895,980	41,968,348
Cancer Centers Support Grants	93.397		2,371,609	70,020,849	72,392,458
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		U54CA209978 / 3000116269	-	2,188	2,188
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		U54CA209978 / 3000116738	-	113,365	113,365
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		U54CA209978-05/ 3000116723	-	209,953	209,953
<i>Pass-Through from Case Western Reserve University</i>		RES515609 1(GG010188-59)	-	47,633	47,633
<i>Pass-Through from Columbia University</i>		REVISED	-	14,130	14,130
<i>Pass-Through from Cornell University</i>		5U54CA210184-05	-	155,895	155,895
<i>Pass-Through from Dana-Farber Cancer Institute</i>		5U54CA193461-04	-	(4,643)	(4,643)
<i>Pass-Through from Duke University Medical Center</i>		2P30CA014236-46	-	114,557	114,557
<i>Pass-Through from Indiana University</i>		8202	-	8,333	8,333
<i>Pass-Through from Indiana University</i>		8203	-	34,041	34,041
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT000004022	-	388	388
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT000004557	-	(614)	(614)
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT000005611	-	9,992	9,992
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT000005612	-	150,862	150,862
<i>Pass-Through from Methodist Hospital Research Institute</i>		5U54CA210181-05	-	52,642	52,642
<i>Pass-Through from New Mexico State University</i>		U54CA132383	-	10,559	10,559
<i>Pass-Through from Ohio State University</i>		5P50CA168505-05	-	(624)	(624)
<i>Pass-Through from University of New Mexico</i>		UNM GMAP 2021	-	7,385	7,385
<i>Pass-Through from University of New Mexico</i>		000181869	-	6,734	6,734
<i>Pass-Through from University of New Mexico</i>		3P30CA118100-15S8	-	4,368	4,368
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC64910	-	399,020	399,020
<i>Pass-Through from Vanderbilt University Medical Center</i>		5P50CA236733-02	-	153,910	153,910
Total - ALN 93.397			2,371,609	71,510,923	73,882,532
Cancer Research Manpower	93.398		157,120	9,594,273	9,751,393
<i>Pass-Through from Brown University</i>		00000942	-	13,461	13,461
<i>Pass-Through from University of Minnesota</i>		HHSN2682017000 03I	-	119,712	119,712
<i>Pass-Through from Weill Medical College of Cornell University</i>		203544	-	10,187	10,187
Total - ALN 93.398			157,120	9,737,633	9,894,753
Cancer Control	93.399		523,509	2,195,929	2,719,438
<i>Pass-Through from Alliance NCTN Foundation</i>		7UG1CA189823-07	-	120,947	120,947
<i>Pass-Through from Aurora Oncology</i>		M1900839	-	742	742
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG STUDY CHAIR/UG1CA189 9	-	6,277	6,277
<i>Pass-Through from Children's Hospital of Philadelphia</i>		2UG1CA189955-06	-	2,971	2,971
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		2UG1CA189828-06	-	22,063	22,063
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		2UG1CA189828-06- CBPF-EA21	-	1,195	1,195
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		2UG1CA189828-06- CBPF EA218	-	5,625	5,625
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		5UG1CA189828-07	-	653,250	653,250
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		2UG1CA18986706	-	417	417
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		5UG1CA189867-07	-	10,847	10,847

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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 NSABP</i>		5U10CA037377-22	\$ -	\$ (76)	\$ (76)
<i>Pass-Through from Oregon Health and Science University</i>		5UG1CA189974-07	-	33,376	33,376
<i>Pass-Through from Oregon Health Sciences University</i>		2UG1CA189974	-	2,341	2,341
<i>Pass-Through from Oregon Health Sciences University</i>		5UG1CA189974-07	-	6,394	6,394
<i>Pass-Through from Wake Forest University Health Sciences</i>		5UG1CA189824-07	-	165,188	165,188
Total - ALN 93.399			523,509	3,227,486	3,750,995
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421				
<i>Pass-Through from Association of State and Territorial Health Officials</i>		00-FE-2060-03	-	34,911	34,911
COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					
		TFGH NU38OT000316-03-02	-	30,146	30,146
<i>Pass-Through from The Task Force For Global Health, Inc.</i>			-	65,057	65,057
Total - ALN 93.421			-	65,057	65,057
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		56,711	58,709	115,420
ACL Centers for Independent Living	93.432				
<i>Pass-Through from TIRR Memorial Hermann</i>		90ILTA0001-03-01 SUPPLEMENT	-	2,829	2,829
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		218,759	1,009,673	1,228,432
<i>Pass-Through from Baylor Research Institute</i>		41010201701	-	192,099	192,099
<i>Pass-Through from Baylor Research Institute</i>		901F0091-01-00 RH434-G4 /	-	231	231
<i>Pass-Through from Georgia Institute of Technology</i>		520054246	-	34,917	34,917
<i>Pass-Through from Langston University</i>		UTRGV-P0169176	-	(432)	(432)
<i>Pass-Through from Langston University</i>		90RTST0001-03-00	-	25,174	25,174
<i>Pass-Through from MedStar Health Research Institute, Inc.</i>		90RTHF0003	-	63,697	63,697
<i>Pass-Through from Memorial Hermann Health System</i>		90DPAD0001-04-	-	52,549	52,549
<i>Pass-Through from Memorial Hermann Health System</i>		90DP0092-05-00	-	124,096	124,096
<i>Pass-Through from Memorial Hermann Health System</i>		90S15027-05-00	-	26,679	26,679
<i>Pass-Through from Research Foundation of CUNY</i>		90DPGE0011	-	69,193	69,193
<i>Pass-Through from TIRR Memorial Hermann</i>		90DPTB00160300	-	18,905	18,905
<i>Pass-Through from TIRR Memorial Hermann</i>		90S15027-04-00 #	-	1,148	1,148
<i>Pass-Through from University of Alabama</i>		19-MS2-7	-	11,651	11,651
<i>Pass-Through from University of Alabama</i>		90REGE00020300	-	6,640	6,640
<i>Pass-Through from University of Alabama - Birmingham</i>		90REGE000050100	-	11,229	11,229
<i>Pass-Through from University of Alabama - Birmingham</i>		90REGE00050100	-	10,761	10,761
<i>Pass-Through from University of Wisconsin</i>		90DPGE0016	-	84,959	84,959
<i>Pass-Through from University of Wisconsin</i>		90IFDV0006-02-00	-	20,628	20,628
Total - ALN 93.433			218,759	1,763,797	1,982,556
ACL Assistive Technology	93.464		-	292	292
Temporary Assistance for Needy Families	93.558		-	47,458	47,458
Child Care and Development Block Grant	93.575		-	13,626	13,626
<i>Pass-Through from University of Arizona</i>		592238	-	4,306	4,306
Total - ALN 93.575			-	17,932	17,932
Welfare Reform Research, Evaluations and National Studies	93.595		-	52,330	52,330
Head Start	93.600				
<i>Pass-Through from City of San Antonio</i>		4600019008	-	18,221	18,221
Developmental Disabilities Basic Support and Advocacy Grants	93.630				
<i>Pass-Through from Baylor College of Medicine</i>		7000000940	-	91,642	91,642
<i>Pass-Through from Texas Council For Developmental Disabilities</i>		21143	-	13,316	13,316
Total - ALN 93.630			-	104,958	104,958

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Developmental Disabilities Projects of National Significance	93.631		\$ -	\$ 47,247	\$ 47,247
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	555,439	555,439
COVID-19 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service			-	4,445	4,445
Total - ALN 93.632			-	559,884	559,884
Accountable Health Communities	93.650		57,040	486,470	543,510
Adoption Opportunities	93.652		385,843	809,115	1,194,958
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 4-CARRY FWD YR2 TO YR3	-	11,944	11,944
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 4-SUPPLEMENT	-	7,415	7,415
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 5	-	484,374	484,374
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 6	-	7,618	7,618
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 6--CARRY FORWARD	-	58,516	58,516
Total - ALN 93.652			385,843	1,378,982	1,764,825
Foster Care Title IV-E	93.658		-	46,388	46,388
Mental and Behavioral Health Education and Training Grants	93.732		216,587	2,115,947	2,332,534
<i>Pass-Through from Health Resources and Services Administration</i>		1 M01HP31374-01-00	-	405,201	405,201
<i>Pass-Through from Health Resources and Services Administration</i>		1MC1HP42114-01-00	-	14,335	14,335
Total - ALN 93.732			216,587	2,535,483	2,752,070
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738				
<i>Pass-Through from American Heart Association</i>		158707-A03 6/19/20PO# 450043275	18,329	16,740	35,069
<i>Pass-Through from City of San Antonio</i>			-	61,042	61,042
Total - ALN 93.738			18,329	77,782	96,111
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761				
<i>Pass-Through from United Way of Tarrant County</i>		M1800074	-	263	263
Medical Assistance Program	93.778				
<i>Pass-Through from University of Wisconsin - Madison</i>		0000000863	-	80,567	80,567
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		66,151	322,585	388,736
Opioid STR	93.788		452,060	600,306	1,052,366
<i>Pass-Through from University of Missouri - Kansas City</i>		00103413/0007091 2	-	156,004	156,004
Total - ALN 93.788			452,060	756,310	1,208,370
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	77,127	77,127
National Ebola Training and Education Center (NETEC)	93.825				
<i>Pass-Through from Emory University</i>		5U3REP170552040 2	-	(2,525)	(2,525)
<i>Pass-Through from Emory University</i>		6U3REP150549050 9	-	146,582	146,582
<i>Pass-Through from University of Nebraska Medical Center</i>		36-5420-3001-004	-	67,144	67,144
Total - ALN 93.825			-	211,201	211,201

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829				
<i>Pass-Through from Heart of Texas Region MHMR</i>		UTA21-000261- YEAR 1	\$ -	28,408	28,408
<i>Pass-Through from The Montrose Center</i>		1H79SM081815-01	-	66,350	66,350
Total - ALN 93.829			-	94,758	94,758
Cardiovascular Diseases Research	93.837		5,358,832	43,460,549	48,819,381
<i>Pass-Through from Baylor College of Medicine</i>		R01HL148050	-	214,925	214,925
<i>Pass-Through from Baylor College of Medicine</i>		7000000131	-	95,439	95,439
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>		01061467	-	24,970	24,970
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>		01062615	-	5,326	5,326
<i>Pass-Through from Boston University</i>		R01HL141406	-	42,039	42,039
<i>Pass-Through from Boston University</i>		4500003155/1R01 HL142983-0	-	16,438	16,438
<i>Pass-Through from Brigham and Women's Hospital</i>		114117 123632 / 1R01HL148218-	-	3,493	3,493
<i>Pass-Through from Brigham and Women's Hospital</i>		01A1	-	35,555	35,555
<i>Pass-Through from Cedars-Sinai Medical Center</i>		1590769 STTR	-	28,353	28,353
<i>Pass-Through from Chelak Medical Solution, Inc.</i>		1R41HL156482- 01A1	-	5,647	5,647
<i>Pass-Through from Dartmouth College</i>		R907/R01HL13715 7-04	-	50,239	50,239
<i>Pass-Through from Duke University</i>		2037894/5U01HL1 34679	-	7,178	7,178
<i>Pass-Through from Duke University</i>		5R01HL133618-04	-	40,083	40,083
<i>Pass-Through from Eastern Virginia Medical School</i>		5R01HL139000-04	-	97,191	97,191
<i>Pass-Through from Emory University</i>		5U01HL128566-05	-	566	566
<i>Pass-Through from Emory University School of Medicine</i>		A398402	-	16,150	16,150
<i>Pass-Through from Geisinger Medical Center</i>		5R00HL130580-05	-	302	302
<i>Pass-Through from George Washington University</i>		U24HL140168	-	6,742	6,742
<i>Pass-Through from Georgia Institute of Technology</i>		R01HL140325	-	121,227	121,227
<i>Pass-Through from Indiana University - School of Medicine</i>		8779	-	73,079	73,079
<i>Pass-Through from Johns Hopkins University</i>		2U01HL096812-09	-	125,892	125,892
<i>Pass-Through from Johns Hopkins University</i>		2004333054 KBT21- WIRELESSRODE	-	1,061	1,061
<i>Pass-Through from Koronis Biomedical Technologies Corporation</i>		NT2-06/	-	2,121	2,121
<i>Pass-Through from Leuko Labs, Inc.</i>		5U54HL143541-03 A5332	-	50,130	50,130
<i>Pass-Through from Massachusetts General Hospital</i>		5U01HL123336-05 SITE 31473 A5332	-	36,749	36,749
<i>Pass-Through from Massachusetts General Hospital</i>		/ 3 1R01HL149516-	-	303,047	303,047
<i>Pass-Through from Massachusetts General Hospital</i>		01A1	-	9,083	9,083
<i>Pass-Through from Massachusetts General Hospital</i>		1R01HL151855-01	-	21,789	21,789
<i>Pass-Through from Massachusetts General Hospital</i>		230744	-	56,634	56,634
<i>Pass-Through from Methodist Hospital Research Institute</i>		R01HL132155-05	-	68,506	68,506
<i>Pass-Through from Methodist Hospital Research Institute</i>		7R01HL134740-04	-	154,095	154,095
<i>Pass-Through from National Marrow Donor Program</i>		2U10HL069294-11	-	1,073	1,073
<i>Pass-Through from New England Research Institutes</i>		MUSIC	-	21,777	21,777
<i>Pass-Through from New England Research Institutes</i>		M1900757 U24HL135691	-	4,450	4,450
<i>Pass-Through from New England Research Institutes</i>		ELEMENT 2	-	126	126
<i>Pass-Through from New England Research Institutes</i>		U24HL135691 4	-	16,611	16,611
<i>Pass-Through from New York Medical College</i>		123202	-	50,045	50,045
<i>Pass-Through from New York Medical College</i>		123203	-	73,199	73,199
<i>Pass-Through from New York University School of Medicine</i>		18-A0-00-1001368 PRJ 111354	-	56,520	56,520
<i>Pass-Through from Ohio State University</i>		60066852/R01HL1 42673	-	145	145
<i>Pass-Through from Ohio State University</i>		60067103/RF0155 0103	-	136,075	136,075
<i>Pass-Through from Ohio State University</i>		60071076	-	3,350	3,350
<i>Pass-Through from Ohio State University</i>		60077285	-	24,843	24,843

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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 Ohio State University</i>		7UH3HL14013103	\$ - \$	16,386	16,386
<i>Pass-Through from Regents of the University of California - UCLA</i>		1935 G WB042	-	20,657	20,657
<i>Pass-Through from Research Foundation of Suny</i>		100-1091654-	-	7,964	7,964
<i>Pass-Through from RTI International</i>		5U01HL14535803	-	34,171	34,171
<i>Pass-Through from Stony Brook University</i>		87808/2/1160547	-	23,757	23,757
<i>Pass-Through from Tufts University</i>		5R01HL135920-03 101742-00001 R1193216 /	-	26,856	26,856
<i>Pass-Through from University at Buffalo - Suny</i>		R01HL14267302	-	198,635	198,635
<i>Pass-Through from University of Alabama</i>		000509019-SC002	-	52,182	52,182
<i>Pass-Through from University of Alabama</i>		5U01HL12033806	-	52,655	52,655
<i>Pass-Through from University of Alabama - Birmingham</i>		000503570-SC050-- A01 (NCE)	-	11,767	11,767
<i>Pass-Through from University of Alabama - Birmingham</i>		000513373-SP005- SC001/P01	-	65,734	65,734
<i>Pass-Through from University of Alabama - Birmingham</i>		000522873-SC001 1R01HL149796-	-	181,688	181,688
<i>Pass-Through from University of Alabama - Birmingham</i>		01A1	-	5,684	5,684
<i>Pass-Through from University of Alabama - Birmingham</i>		5U01HL120338-06	-	24,419	24,419
<i>Pass-Through from University of Colorado - Denver</i>		FY18 852 001	-	33,805	33,805
<i>Pass-Through from University of Colorado - Denver</i>		UCD2018	-	(1,322)	(1,322)
<i>Pass-Through from University of Illinois</i>		5R01HL147031-02	-	25,374	25,374
<i>Pass-Through from University of Iowa</i>		R01HL139918	-	9,972	9,972
<i>Pass-Through from University of Iowa</i>		5R01HL149677-02	-	91,321	91,321
<i>Pass-Through from University of Kentucky</i>		3200003608-21-	-	45,909	45,909
<i>Pass-Through from University of Michigan</i>		K00012920	-	5,703	5,703
<i>Pass-Through from University of Michigan</i>		5R01HL141292-04	-	35,010	35,010
<i>Pass-Through from University of Minnesota</i>		R21HL150424	-	15,081	15,081
<i>Pass-Through from University of Minnesota</i>		5R01HL116720-06	-	22,213	22,213
<i>Pass-Through from University of Minnesota</i>		5R01HL116720-07	-	82,322	82,322
<i>Pass-Through from University of Mississippi Medical Center</i>		SP119217-SB4	-	48,684	48,684
<i>Pass-Through from University of Mississippi Medical Center</i>		SP14106-SB5	-	15,543	15,543
<i>Pass-Through from University of Missouri</i>		1R01HL139523-01	-	(150,292)	(150,292)
<i>Pass-Through from University of Missouri</i>		5R01HL139523-04	-	273,977	273,977
<i>Pass-Through from University of Missouri</i>		5R01HL142133-04	-	146,289	146,289
<i>Pass-Through from University of Missouri - Columbia</i>		R01HL136386 5110535/R01HL13	-	101,145	101,145
<i>Pass-Through from University of North Carolina</i>		9842-01A1	-	69,148	69,148
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HL142302-04 571809; PO	-	41,183	41,183
<i>Pass-Through from University of Pennsylvania</i>		#4555966 576601; PO#	-	183,721	183,721
<i>Pass-Through from University of Pennsylvania</i>		4536064	-	298,768	298,768
<i>Pass-Through from University of Pittsburgh</i>		5R01HL128304-05	-	19,922	19,922
<i>Pass-Through from University of South Carolina</i>		19-3853	-	17,661	17,661
<i>Pass-Through from University of South Florida</i>		6143-1182-00-A	-	17,853	17,853
<i>Pass-Through from University of Washington</i>		5R01HL105756-09 5R01HL105756-09	-	27,872	27,872
<i>Pass-Through from University of Washington</i>		UWSC10626	-	13,341	13,341
<i>Pass-Through from University of Washington</i>		5R01HL120393-04 UWSC8671	-	144	144
<i>Pass-Through from University of Washington</i>		5U01HL077863-11	-	(473)	(473)
<i>Pass-Through from Vanderbilt University Medical Center</i>		UWSC6018 R56HL150186	-	3,003	3,003
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC70167 1 2-- NCE	33,279	33,279	33,279
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC81312	-	20,771	20,771
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC85155	-	31,300	31,300
<i>Pass-Through from Wake Forest University Health Sciences</i>		WFUHS 34-101730- 117901 WU-20- 202/2R25HL10540	-	291,979	291,979
<i>Pass-Through from Washington State University</i>		0-09	-	15,142	15,142
<i>Pass-Through from Washington University</i>		1R01HL156991-01	-	3,835	3,835
<i>Pass-Through from William Marsh Rice University</i>		5R01HL127260-04	-	30,058	30,058
<i>Pass-Through from Windmill Cardiovascular Systems, Inc.</i>		UTA16-000571	-	11,964	11,964
<i>Pass-Through from Windmill Cardiovascular Systems, Inc.</i>		UTA18-001052	-	60,347	60,347



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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 Yale University		GR107427	\$ -	\$ 37,197	\$ 37,197
Total - ALN 93.837			5,392,111	48,280,837	53,672,948
Lung Diseases Research	93.838		1,165,434	7,983,259	9,148,693
Pass-Through from Baylor College of Medicine		5R01HL12979405	-	6,186	6,186
Pass-Through from Baylor College of Medicine		7000001250	-	114,839	114,839
Pass-Through from Boston University		4500002777	-	(56)	(56)
Pass-Through from California Northstate University LLC		FAHKRUL-2021-02 PO 20257275	-	11,855	11,855
Pass-Through from Children's Hospital of Philadelphia		UPON SETUP	-	17,458	17,458
Pass-Through from Emory University		5R01HL139876-04	-	179,794	179,794
Pass-Through from George Washington University		R01HL098354	-	44,556	44,556
Pass-Through from George Washington University		R01HL098354	-	44,556	44,556
Pass-Through from George Washington University		CENTER #26	-	45,713	45,713
Pass-Through from George Washington University		S-ALP1921-CF26 2- AF-26	-	15,652	15,652
Pass-Through from George Washington University		S-ALP2021-CF42 (CREDIT)	-	1,843	1,843
Pass-Through from George Washington University		S-ALP2021-CF42	-	1,843	1,843
Pass-Through from George Washington University		PO# 1000233569	-	20,270	20,270
Pass-Through from George Washington University		5R01HL09835405	-	2,532	2,532
Pass-Through from George Washington University		5R01HL09835407	-	10,938	10,938
Pass-Through from LAM Foundation		MIDAS	-	2,414	2,414
Pass-Through from National Jewish Health		20072510/R01HL0 89897	-	262	262
Pass-Through from New York University School of Medicine		22- 01/OT2HL161847- 01	-	22,164	22,164
Pass-Through from New York University School of Medicine		34B/OT2HL161847- 01	-	10,036	10,036
Pass-Through from Pulmotect, Inc.		5R44HL127677-06	-	4,774	4,774
Pass-Through from RTI International		OT2HL156812-01 G001742- 7505/G001845- 7505	-	630,830	630,830
Pass-Through from Southern Methodist University		R01HL142775	-	301,450	301,450
Pass-Through from Southern Methodist University		5R01HL11302209	-	109,496	109,496
Pass-Through from University of California - San Francisco		5R01HL14878102	-	106,294	106,294
Pass-Through from University of California - San Francisco		5U01HL134766-05	-	268,032	268,032
Pass-Through from University of California - San Francisco		9012549(130129- 48)/U01HL1	-	35,549	35,549
Pass-Through from University of Pittsburgh		270900	-	6,665	6,665
Pass-Through from University of South Alabama		31438 52240	-	44,583	44,583
Pass-Through from University of Vermont			-	3,399	3,399
COVID-19 - Lung Diseases Research			-	22,828	22,828
Pass-Through from Baylor College of Medicine		20-312-0217571- 66102L	-	61,791	61,791
Pass-Through from New York University School of Medicine		ACTIV-4	-	18,404	18,404
Pass-Through from University of California - San Francisco		3U01HL123009	-	3,256	3,256
Pass-Through from University of California - San Francisco		3U01HL123009- 06S2	-	22,530	22,530
Pass-Through from University of Michigan		K00013681-005	-	1,106	1,106
Pass-Through from University of Pittsburgh		AWD00002607-6 10-312-0217571- 66085L	-	30,188	30,188
Pass-Through from University of Pittsburgh			-	193,995	193,995
Total - ALN 93.838			1,165,434	10,354,885	11,520,319
Blood Diseases and Resources Research	93.839		1,063,009	6,360,595	7,423,604
Pass-Through from Baylor College of Medicine		7000001211	-	22,432	22,432
Pass-Through from Brown University		00000627	-	967	967
Pass-Through from Columbia University		1 GG012860 01	-	64,092	64,092
Pass-Through from East Carolina University		AWD-20-0778-S01 0001041686/2R01 HL128239	-	15,718	15,718
Pass-Through from Fred Hutchinson Cancer Research Center			-	9,526	9,526

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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 Halcyon Biomedical, Inc.</i>		HB-UH-002 HB-UH-003 1013272- UTHSCSA/R01HL1441	\$ -	\$ (1)	\$ (1)
<i>Pass-Through from Oregon Health Sciences University</i>		5R01HL056067-25	-	125,089	125,089
<i>Pass-Through from Regents of the University of Minnesota</i>		HHSN2682018000051/HHSN26800001	-	85,858	85,858
<i>Pass-Through from University of Alabama - Birmingham</i>		000524452-006/R01HL133896	-	114,969	114,969
<i>Pass-Through from University of Alabama - Birmingham</i>		5R01HL13334-04	-	250	250
<i>Pass-Through from University of Chicago</i>		CNVA00057723(130653-2)	-	49,689	49,689
<i>Pass-Through from University of Pittsburgh</i>		4UH3HL143192-02	-	20,304	20,304
<i>Pass-Through from University of Pittsburgh</i>		4UH3HL143192-02 / AWD00000392	-	1,667	1,667
<i>Pass-Through from University of Pittsburgh</i>		UWSC12238 / 1R01HL154385-01	-	46,837	46,837
<i>Pass-Through from University of Washington</i>		5R01HL134894-04	-	29,676	29,676
<i>Pass-Through from University of Washington</i>		1UH3HL138325-03 REVISED	-	63,413	63,413
<i>Pass-Through from Washington University</i>			-	8	8
Total - ALN 93.839			1,063,009	7,011,089	8,074,098
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840	UTA18-000749 YEAR 4; PI: MERCER OTHER-13025 580490	-	7,261	7,261
<i>Pass-Through from Parkland Health and Hospital Systems</i>			-	45,567	45,567
<i>Pass-Through from University of Pennsylvania</i>			-	15,981	15,981
COVID-19 - Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders		K00013679-005/NCT04355767	-	6,958	6,958
<i>Pass-Through from University of Michigan</i>			-	6,958	6,958
Total - ALN 93.840			-	75,767	75,767
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	901575--UTSW 1R01AR076770-01A1	1,008,926	11,937,443	12,946,369
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>		5U01AR068043-04 / PS#113296	9,070	2,358	11,428
<i>Pass-Through from Baylor College of Medicine</i>		1(GG014632); PO G13310	-	137,654	137,654
<i>Pass-Through from Brigham and Women's Hospital</i>		M2001174	-	1,960	1,960
<i>Pass-Through from Columbia University</i>			-	20,837	20,837
<i>Pass-Through from Fannin Partners, LLC</i>			-	(4,354)	(4,354)
<i>Pass-Through from Feinstein Institute for Medical Research</i>		AWD00001114-UT; PO GRT2000008	-	172,165	172,165
<i>Pass-Through from Indiana University</i>		5R01AR074473-03	-	16,856	16,856
<i>Pass-Through from New York University School of Medicine</i>		17-A1-00-006916	-	32,966	32,966
<i>Pass-Through from Penn State Hershey Medical Center</i>		PO# M190174270	-	138,069	138,069
<i>Pass-Through from Pennsylvania State University</i>		UTSWAR071077	-	138,069	138,069
<i>Pass-Through from Progenitec, Inc.</i>		5995-THSCSA-DHHS-3364/1R0	-	104,050	104,050
<i>Pass-Through from Progenra, Inc.</i>		2R44AR064650-02A 1	-	65,205	65,205
<i>Pass-Through from Progenra, Inc.</i>		R43AR074799	-	3,775	3,775
<i>Pass-Through from Steadman Philippon Research Institute</i>		1UG3AR077748-01	-	35,462	35,462
<i>Pass-Through from University of Alabama</i>		9R01AR076924-16A1	-	49,429	49,429
<i>Pass-Through from University of Colorado - Denver</i>		FY 20 340 001	-	53,250	53,250
<i>Pass-Through from University of Delaware</i>		5R01AR054385-09	-	2,552	2,552
<i>Pass-Through from University of Mississippi Medical Center</i>		5R01AR073178-04	-	79,892	79,892
<i>Pass-Through from University of Pittsburgh</i>		AWD00001247(13	-	54,130	54,130
<i>Pass-Through from University of Utah</i>		3805-2)	-	138,291	138,291
		10056839-01	-	138,291	138,291

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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 Via Therapeutics, LLC</i>		UTA18-001536	\$ -	\$ 37,779	\$ 37,779
<i>Pass-Through from Weill Cornell Medicine</i>		201852	-	267,884	267,884
<i>Pass-Through from Weill Cornell Medicine</i>		211828	-	74,417	74,417
Total - ALN 93.846			1,017,996	13,422,070	14,440,066
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		5,816,931	57,508,553	63,325,484
		1329760- UTHSCSA/1R01DK			
<i>Pass-Through from AdventHealth</i>		120	-	32,134	32,134
<i>Pass-Through from Augusta University</i>		32307-64	-	88,417	88,417
		1R01DK120858- 01A1	-	78,010	78,010
<i>Pass-Through from Baylor College of Medicine</i>		2R01DK109934-05	-	219,847	219,847
<i>Pass-Through from Baylor College of Medicine</i>		5P30DK056338-16	-	21,293	21,293
<i>Pass-Through from Baylor College of Medicine</i>		5P30DK056338-18	-	14,933	14,933
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK109934-04	-	(36,615)	(36,615)
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK111522-04	-	25,705	25,705
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK122784-03	-	216,284	216,284
		50723 - PO			
<i>Pass-Through from Baylor College of Medicine</i>		7000000698	-	10,386	10,386
<i>Pass-Through from Baylor College of Medicine</i>		7000000295	-	16,807	16,807
		R01DK108438-01 / FND # 114959	-	2,571	2,571
<i>Pass-Through from Brigham and Women's Hospital</i>		2UM1DK105554-06	-		
		REVISED	-	9,420	9,420
<i>Pass-Through from Broad Institute, Inc.</i>		5U01DK105554-05	-	(406)	(406)
<i>Pass-Through from Case Western Reserve University</i>		RES513301	-	20,150	20,150
<i>Pass-Through from Case Western Reserve University</i>		RES515407	-	203,609	203,609
<i>Pass-Through from Case Western Reserve University</i>		2U01DK094157-07	-	2,169	2,169
		5P50DK114786-04			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		3200950821	-	12,486	12,486
		5U01DK66174-19			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		27007-3301820	-	103,880	103,880
<i>Pass-Through from Clearmano, Inc.</i>		R41DK123943	-	68,862	68,862
<i>Pass-Through from Columbia University</i>		1(GG012877-01)	-	254,947	254,947
<i>Pass-Through from East Carolina University</i>		AWD-20-0823-	-	18,893	18,893
<i>Pass-Through from Emergent Space Technologies, Inc.</i>		M2000852	-	17,577	17,577
<i>Pass-Through from Emory University</i>		3R01DK11593704	-	19,733	19,733
<i>Pass-Through from Emory University</i>		5R01DK11593703	-	19,511	19,511
		1023/2R44DK0920			
<i>Pass-Through from Epigen Biosciences, Inc.</i>		05-04	-	36,622	36,622
		GRADE- GWU/U01DK09824			
<i>Pass-Through from George Washington University</i>		6-06	-	242,403	242,403
<i>Pass-Through from George Washington University</i>		S-GRD1920-SC34	-	495,478	495,478
<i>Pass-Through from George Washington University</i>		1R01DK10484501	-	5,867	5,867
		15- D16/U01DK061230- 14	-	44,129	44,129
<i>Pass-Through from George Washington University</i>		18- M88/7R01DK11521	-		
<i>Pass-Through from George Washington University</i>		9-02	-	23,708	23,708
<i>Pass-Through from Georgia State University</i>		SP00014337-02	-	33,817	33,817
<i>Pass-Through from Georgia State University</i>		SP00014437-01	-	178,336	178,336
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5U54DK08390912	-	194,364	194,364
<i>Pass-Through from Indiana University</i>		IN-4687790-TTU	-	36,957	36,957
		IN-4687985-TAM			
<i>Pass-Through from Indiana University</i>		PO0056759	-	13,360	13,360
		1R01DK121378-01			
<i>Pass-Through from Indiana University</i>		8430-UTHSC	-	48,654	48,654
<i>Pass-Through from Indiana University</i>		5R01DK116963-03	-	3,466	3,466
<i>Pass-Through from Indiana University</i>		8123/ PO 0075095	-	132,602	132,602
<i>Pass-Through from Indiana University</i>		8179-TAM	-	158,809	158,809
<i>Pass-Through from Indiana University</i>		8335	-	50,818	50,818
<i>Pass-Through from Indiana University - School of Medicine</i>		8720-UTSW	-	38,419	38,419
<i>Pass-Through from Jaeb Center for Health Research</i>		JCHR 2020	-	162,848	162,848
		JCHR/1UC4DK108			
<i>Pass-Through from Jaeb Center for Health Research</i>		612	-	68,737	68,737
<i>Pass-Through from Johns Hopkins University</i>		1R01DK124399-01	-	268,633	268,633

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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 Johns Hopkins University</i>		2002825154	\$ -	29,060	29,060
<i>Pass-Through from Johns Hopkins University</i>		2004330831	-	209,422	209,422
<i>Pass-Through from Joslin Diabetes Center</i>		5U01DK116102-04	-	4,651	4,651
<i>Pass-Through from Kaiser Foundation Research Institute</i>		RNG210690-01	-	59,725	59,725
		3R24DK406743-03S1	-	(1,713)	(1,713)
<i>Pass-Through from Maine Medical Center</i>		227523	-	61,861	61,861
<i>Pass-Through from Massachusetts General Hospital</i>		238171	-	22,949	22,949
<i>Pass-Through from Mayo Clinic</i>		5R21DK117212-02	-	16,256	16,256
<i>Pass-Through from Medical College of Wisconsin</i>		GATA4	-	(9,705)	(9,705)
		UC2DK126021-01/UTSW	-	124,731	124,731
		UC2DK126021-02/UTSW	-	4,088	4,088
<i>Pass-Through from MDI Biological Laboratory</i>		SCH2284-03	-	23,499	23,499
<i>Pass-Through from Northern California Institute - Research and Education</i>		OXBURGH-R24-01	-	313,024	313,024
<i>Pass-Through from Rogosin Institute</i>		OXBURGH-R24-02	-	101,767	101,767
<i>Pass-Through from Rutgers University</i>		1810 PO#1477325	-	62,786	62,786
		59193/R56DK114703	-	6,110	6,110
<i>Pass-Through from Texas Biomedical Research Institute</i>		5P30DK056338-18	-	7,881	7,881
<i>Pass-Through from Texas Medical Center Digestive Disease Center</i>		ON GUARANTEE	-	26,633	26,633
<i>Pass-Through from Tulane University</i>		TUL-HSC-553789-15/16	-	8,533	8,533
		7R42DK104494-03REVISED	-	80,033	80,033
<i>Pass-Through from Tvardi Therapeutics, Inc.</i>		2P20DK119788-03	-	50,012	50,012
<i>Pass-Through from University of Alabama - Birmingham</i>		98637640	-	3,146	3,146
<i>Pass-Through from University of California - San Diego</i>		11986SC	-	79,686	79,686
<i>Pass-Through from University of California - San Francisco</i>		5UM1DK095710-09	-	38,174	38,174
<i>Pass-Through from University of Cincinnati</i>		FY20 1015 002	-	7,177	7,177
<i>Pass-Through from University of Colorado - Denver</i>		FY21 798 002	-	18,798	18,798
<i>Pass-Through from University of Colorado - Denver</i>		UNIV	-	1,189	1,189
<i>Pass-Through from University of Colorado - Denver</i>		COLO/SHARMA	-	1,189	1,189
<i>Pass-Through from University of Florida</i>		5R01DK105346-04	-	80,395	80,395
<i>Pass-Through from University of Illinois</i>		5R01DK101536-07	-	11,074	11,074
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		087695-16513	-	204,851	204,851
<i>Pass-Through from University of Iowa</i>		S00544-02	-	3,784	3,784
<i>Pass-Through from University of Iowa</i>		S02056-01	-	6,889	6,889
<i>Pass-Through from University of Iowa</i>		5R01DK118752-02	-	53,540	53,540
<i>Pass-Through from University of Kansas Medical Center</i>		KUMCRI 2019	-	14,733	14,733
<i>Pass-Through from University of Kansas Medical Center</i>		ZAT00060	-	30,492	30,492
		BSK070-UNT-	-	15,346	15,346
<i>Pass-Through from University of Louisiana - Monroe</i>		211036-00	-	15,346	15,346
<i>Pass-Through from University of Maryland</i>		5R01DK11161104	-	76,832	76,832
		K00012756/5P30D	-	17,157	17,157
<i>Pass-Through from University of Michigan</i>		K081943	-	17,157	17,157
<i>Pass-Through from University of Michigan</i>		U54DK083912	-	11,938	11,938
		3004880283/5R24	-	22,624	22,624
<i>Pass-Through from University of Michigan</i>		DK082841-0	-	22,624	22,624
<i>Pass-Through from University of Michigan</i>		3005865312	-	(932)	(932)
<i>Pass-Through from University of Minnesota</i>		N006254902	-	95,596	95,596
<i>Pass-Through from University of Missouri</i>		R01DK055835	-	11,920	11,920
<i>Pass-Through from University of Nebraska - Lincoln</i>		24-1219-0002-002	-	15,988	15,988
<i>Pass-Through from University of Nebraska - Lincoln</i>		24-1219-0005-003	-	6,432	6,432
<i>Pass-Through from University of Nebraska - Lincoln</i>		5R01DK116028-03	-	11,003	11,003
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		RS20191069-01	-	172,611	172,611
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		# 564083	-	13,233	13,233
<i>Pass-Through from University of Pennsylvania</i>		#577146	-	2,822	2,822
<i>Pass-Through from University of Pennsylvania</i>		R01DK117383	-	90,714	90,714
<i>Pass-Through from University of Pittsburgh</i>		U24DK076169	-	18,214	18,214
<i>Pass-Through from University of Pittsburgh</i>		1R01DK125439-01	-	30,520	30,520
		1R21DK122293-01A1	-	6,174	6,174
<i>Pass-Through from University of Pittsburgh</i>		6163-1082-10-A	-	65,375	65,375
<i>Pass-Through from University of South Florida</i>		6382-1040-00-A	-	130,606	130,606
<i>Pass-Through from University of South Florida</i>		133294228	-	114,886	114,886
<i>Pass-Through from University of Southern California</i>		10044413-01	-	151,317	151,317
<i>Pass-Through from University of Utah</i>		UWSC11753/5U2C	-	121,403	121,403
<i>Pass-Through from University of Washington</i>		DK114886-03	-	121,403	121,403

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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 Washington</i>		UWSC12061 10473/U2CDK1148	\$ -	\$ 27,229	\$ 27,229
<i>Pass-Through from University of Washington</i>		86-01	-	7,401	7,401
<i>Pass-Through from University of Washington</i>		5R01DK099165-03	-	910	910
<i>Pass-Through from University of Wisconsin - Madison</i>		000001129	-	80,018	80,018
<i>Pass-Through from University of Wisconsin - Madison</i>		5U54DK104310-08	-	-	-
<i>Pass-Through from University of Wisconsin - Madison</i>		PRE-AWARD	-	3,057	3,057
<i>Pass-Through from University of Wisconsin - Madison</i>		560K604	-	3,688	3,688
<i>Pass-Through from Veterans Medical Research Foundation</i>		096530002-324552	-	10,886	10,886
<i>Pass-Through from VitalQuan, LLC</i>		VITALQUAN 19/20	-	80,271	80,271
<i>Pass-Through from Wayne State University</i>		WSU18082	-	84,870	84,870
Total - ALN 93.847			5,816,931	64,442,823	70,259,754
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		8,086,047	63,162,814	71,248,861
<i>Pass-Through from Albert Einstein College of Medicine</i>		311833 CREDIT REQUEST	-	18,379	18,379
<i>Pass-Through from Albert Einstein College of Medicine</i>		311833 1 PO# 817611	-	88,782	88,782
<i>Pass-Through from Arizona State University</i>		1R01NS116657- 01A1	-	61,125	61,125
<i>Pass-Through from Arizona State University</i>		1R21NS107985-01 29073- 1/R01NS088058- 01A1	-	10,776	10,776
<i>Pass-Through from Augusta University</i>		33880-10/R01	-	26,241	26,241
<i>Pass-Through from Augusta University</i>		NS090083 34006- 1/R56NS109908- 01A1	-	5,124	5,124
<i>Pass-Through from Augusta University</i>		1R43NS113641-01	-	33,287	33,287
<i>Pass-Through from APT Therapeutics, Inc.</i>		1U01NS118288-01	-	75,032	75,032
<i>Pass-Through from Baylor College of Medicine</i>		5R01NS085171-08	-	181,137	181,137
<i>Pass-Through from Baylor College of Medicine</i>		5R01NS094280-05	-	12,127	12,127
<i>Pass-Through from Baylor College of Medicine</i>		5R25NS070694-07	-	138,109	138,109
<i>Pass-Through from Baylor College of Medicine</i>		61324 2006517	-	(64,099)	(64,099)
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		669301	-	12,507	12,507
<i>Pass-Through from Boston Children's Hospital</i>		5U54NS092090-05	-	(82,874)	(82,874)
<i>Pass-Through from Boston Children's Hospital</i>		5U54NS092090-07	-	24,201	24,201
<i>Pass-Through from Case Western Reserve University</i>		R01NS118023	-	289,255	289,255
<i>Pass-Through from Chapman University</i>		500443- 2	-	3,118	3,118
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		137754	-	4,193	4,193
<i>Pass-Through from Cleveland Clinic Foundation</i>		1424	-	35,086	35,086
<i>Pass-Through from Cleveland Clinic Foundation</i>		1424-CREDIT REQUEST	-	4,561	4,561
<i>Pass-Through from Columbia University</i>		R01NS115470	-	57,078	57,078
<i>Pass-Through from Columbia University</i>		010785-135885	-	4,288	4,288
<i>Pass-Through from Columbia University</i>		2(GG014819-01)	-	129	129
<i>Pass-Through from Columbia University</i>		2(GG017644-01)	-	44,070	44,070
<i>Pass-Through from Columbia University</i>		4(GG015970-01)	-	39,261	39,261
<i>Pass-Through from Creighton University</i>		R01NS118731	-	110,899	110,899
<i>Pass-Through from DermaXon, LLC</i>		1R41NS10530401 A1	-	(80)	(80)
<i>Pass-Through from Drexel University</i>		800178; PO U0171145	-	56,950	56,950
<i>Pass-Through from Duke University</i>		A03-3397	-	112,133	112,133
<i>Pass-Through from Duquesne University</i>		R25NS100118	-	5,922	5,922
<i>Pass-Through from Emory University</i>		A434887	-	58,320	58,320
<i>Pass-Through from Emory University</i>		5U24NS100673-04 150323 5115082	-	7,969	7,969
<i>Pass-Through from Harvard Medical School</i>		0103	-	42,689	42,689
<i>Pass-Through from Illinois Institute of Technology</i>		UH3NS095557	-	101,312	101,312
<i>Pass-Through from Imagingx, Inc.</i>		R43NS115277	-	28,478	28,478
<i>Pass-Through from Indiana University</i>		8567 UTSM	-	190,147	190,147
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2004155419	-	52,346	52,346
<i>Pass-Through from Massachusetts General Hospital</i>		NN108-TOPCSPN 1U01NS090259- 01A1	-	10,944	10,944
<i>Pass-Through from Massachusetts General Hospital</i>			-	71,461	71,461

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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>		1U24NS107176-01	\$ -	7	7
<i>Pass-Through from Massachusetts General Hospital</i>		235400	-	17,758	17,758
		235400/1U19NS11			
<i>Pass-Through from Massachusetts General Hospital</i>		5388-01	-	(5,672)	(5,672)
		UNI-270104-			
<i>Pass-Through from Mayo Clinic</i>		01/PO#67994341	-	20,834	20,834
		UNI-270104/PO			
<i>Pass-Through from Mayo Clinic</i>		67423715	-	138,816	138,816
		UTH-			
		259090/U54NS110			
<i>Pass-Through from Mayo Clinic</i>		435-01	-	369,434	369,434
<i>Pass-Through from Medical College of Wisconsin</i>		MACC/EPICC-NET	-	6,419	6,419
<i>Pass-Through from Medical College of Wisconsin</i>		SIREN	-	11,036	11,036
<i>Pass-Through from Medical College of Wisconsin</i>		5R01NS110856-02	-	8,469	8,469
<i>Pass-Through from Medical Innovators Company, LLC</i>		1R41NS115253	-	78,448	78,448
<i>Pass-Through from Michigan State University</i>		5R01NS107451-03	-	28,322	28,322
<i>Pass-Through from Minnetronix, Inc.</i>		4R44NS110247-02	-	54,048	54,048
		19-A0-00-1002501			
		PO M190270174			
<i>Pass-Through from New York University</i>		#1	-	36,712	36,712
		19-A0-00-1002501;			
<i>Pass-Through from New York University</i>		PO# M190270174	-	97,012	97,012
<i>Pass-Through from New York University School of Medicine</i>		5R01NS102845-04	-	175,753	175,753
<i>Pass-Through from Northwestern University</i>		5R01NS110779-03	-	88,357	88,357
<i>Pass-Through from Northwestern University</i>		5U01NS11385102	-	24,663	24,663
<i>Pass-Through from Northwestern University</i>		60044590 HOU	-	18,968	18,968
		60057482UTX/1R6			
<i>Pass-Through from Northwestern University</i>		1NS120245	-	1,764	1,764
<i>Pass-Through from Ohio State University</i>		R01NS104332	-	24,036	24,036
<i>Pass-Through from Partners HealthCare Research Management</i>		NN106-CYTO-C	-	1,935	1,935
<i>Pass-Through from Partners HealthCare Research Management</i>		121999	-	2,255	2,255
<i>Pass-Through from Research Foundation for the State University of New York</i>		72198/2/1126636	-	69,804	69,804
<i>Pass-Through from SRI International</i>		23791	-	1,249	1,249
		GB10094			
<i>Pass-Through from The Rector and Visitors of the University of Virginia</i>		PQ2167239	-	17,826	17,826
<i>Pass-Through from Thomas Jefferson University</i>		R01NS111976	-	79,835	79,835
<i>Pass-Through from Thomas Jefferson University</i>		R01NS115441	-	95,934	95,934
<i>Pass-Through from University of Alabama - Birmingham</i>		5U01NS092595-05	-	80,230	80,230
<i>Pass-Through from University of Arizona</i>		R01NS106902	-	252,043	252,043
<i>Pass-Through from University of Arizona</i>		R01NS109255	-	150,905	150,905
<i>Pass-Through from University of Arizona</i>		R01NS114913	-	17,468	17,468
<i>Pass-Through from University of Arizona</i>		578510	-	8,942	8,942
<i>Pass-Through from University of California - Davis</i>		U19NS120384	-	26,560	26,560
<i>Pass-Through from University of California - Davis</i>		1R56NS119345-01	-	29,062	29,062
<i>Pass-Through from University of California - Los Angeles</i>		2301-G-XG378	-	10,431	10,431
<i>Pass-Through from University of California - San Francisco</i>		10499SC	-	17,138	17,138
<i>Pass-Through from University of California - San Francisco</i>		12485SC	-	50,055	50,055
<i>Pass-Through from University of California - San Francisco</i>		9721SC	-	24,387	24,387
		AWD101042 (			
<i>Pass-Through from University of Chicago</i>		00000295)	-	399,470	399,470
		010785-			
		133375/U01NS095			
<i>Pass-Through from University of Cincinnati</i>		869	-	6,531	6,531
		012044-			
		133375/U01NS102			
<i>Pass-Through from University of Cincinnati</i>		289	-	630	630
		012340-			
		133375/1U01NS11			
<i>Pass-Through from University of Cincinnati</i>		072	-	571	571
		012358-			
		135732/460000486			
<i>Pass-Through from University of Cincinnati</i>		1	-	675	675
		1U01NS099043-			
<i>Pass-Through from University of Cincinnati</i>		01A1	-	44,475	44,475
		1U01NS106655-			
<i>Pass-Through from University of Cincinnati</i>		01A1	-	13,524	13,524

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		5U01NS095869-02			
<i>Pass-Through from University of Cincinnati</i>		4600005337	\$ -	53,165	53,165
<i>Pass-Through from University of Cincinnati</i>		5U01NS100699-02	-	94,862	94,862
<i>Pass-Through from University of Iowa</i>		5R01NS113764-03	-	47,841	47,841
<i>Pass-Through from University of Iowa</i>		5U01NS055903-11	-	287,622	287,622
<i>Pass-Through from University of Kentucky</i>		3200002391-20-	-	26,496	26,496
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200002804-20-	-	135	135
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200003501-21- PO1000003524 /	23,028	141,029	164,057
<i>Pass-Through from University of Maryland</i>		R01NS114045	-	14,335	14,335
<i>Pass-Through from University of Miami</i>		OS00000460	-	7,136	7,136
<i>Pass-Through from University of Miami</i>		SPC-000530	-	22,809	22,809
		SPC- 001399/2U54NS09			
<i>Pass-Through from University of Miami</i>		2091-0	-	18,160	18,160
<i>Pass-Through from University of Miami</i>		SPC-001433	-	20,360	20,360
<i>Pass-Through from University of Miami School of Medicine</i>		SPC-000228	-	1,137	1,137
<i>Pass-Through from University of Michigan</i>		K00008966	-	524	524
<i>Pass-Through from University of Michigan</i>		U01NS088034	-	18,444	18,444
<i>Pass-Through from University of Michigan</i>		011337-135885	-	2,162	2,162
<i>Pass-Through from University of Michigan</i>		1RF1NS113283-01	-	151,944	151,944
		1U01NS099046- 01A1			
<i>Pass-Through from University of Michigan</i>		01A1	-	10,468	10,468
		D008235201/R01N			
<i>Pass-Through from University of Minnesota</i>		S118026	-	33,012	33,012
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01NS094596-06	-	23,161	23,161
<i>Pass-Through from University of Pennsylvania</i>		567628	-	10,805	10,805
<i>Pass-Through from University of Pennsylvania</i>		569365	-	(101)	(101)
<i>Pass-Through from University of Pennsylvania</i>		577197	-	140,983	140,983
<i>Pass-Through from University of Pennsylvania</i>		577998	-	208,576	208,576
<i>Pass-Through from University of Pennsylvania</i>		578603	-	36,833	36,833
		578603 1 W/EXT;PO#			
<i>Pass-Through from University of Pennsylvania</i>		4596154	-	49,774	49,774
<i>Pass-Through from University of Pennsylvania</i>		581295	-	15,524	15,524
		CNVA00060362			
<i>Pass-Through from University of Pittsburgh</i>		(133264-2)	-	7,463	7,463
<i>Pass-Through from University of Pittsburgh</i>		0050469 (127678-	-	5,707	5,707
<i>Pass-Through from University of Pittsburgh</i>		5R01NS095884-04	-	5,486	5,486
<i>Pass-Through from University of Southern California</i>		1UG3NS116929-07	-	139,542	139,542
		1R01NS099531-			
<i>Pass-Through from University of Wisconsin - Madison</i>		01A1 835K833	-	49,034	49,034
<i>Pass-Through from University of Wisconsin - Madison</i>		851K723 2 W/EXT A21-1324- S003/U19NS12038	-	3,512	3,512
		4			
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>		R33NS109521	-	110,459	110,459
<i>Pass-Through from Vanderbilt University</i>		5R01NS101959-05	-	7,533	7,533
<i>Pass-Through from Virginia Commonwealth University</i>		WFUHS 112149	-	8,551	8,551
<i>Pass-Through from Wake Forest University Health Sciences</i>		WFUHS 435- 102510-112671	-	600,050	600,050
		WU-18-74- 3(W/EXT) PO			
<i>Pass-Through from Washington University</i>		2934610E	-	24,214	24,214
<i>Pass-Through from Washington University - St. Louis</i>		WU-16-376-5	-	115,622	115,622
<i>Pass-Through from William Marsh Rice University</i>		R23552	-	151,603	151,603
		GR110763 (CON- 80002597)			
<i>Pass-Through from Yale University</i>		2R42NS098918- 02A1	-	34,241	34,241
<i>Pass-Through from Zymo Research Corporation</i>		02A1	-	192,919	192,919
<i>Pass-Through from 4E Therapeutics, Inc.</i>		U44NS115692	-	185,891	185,891
Total - ALN 93.853			8,109,075	70,722,483	78,831,558
Allergy and Infectious Diseases Research	93.855		20,901,181	91,407,870	112,309,051
		HHSN2722016000 28C			
<i>Pass-Through from AbViro LLC</i>		28C	-	86,597	86,597
		31162B; P0814658			
<i>Pass-Through from Albert Einstein College of Medicine</i>		311667 PO#	-	133,665	133,665
<i>Pass-Through from Albert Einstein College of Medicine</i>		P0817749	-	23,233	23,233

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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 Albert Einstein College of Medicine</i>		31185B; P0824153	\$ -	208,711	208,711
<i>Pass-Through from Albert Einstein College of Medicine</i>		5U19AI10346106 HHSN2722016000	-	(126)	(126)
<i>Pass-Through from American Type Culture Collection</i>		13C	-	428,774	428,774
<i>Pass-Through from Autoimmunity Biologic Solutions, Inc</i>		1R41AI14132301A	-	534	534
<i>Pass-Through from Autoimmunity Biologic Solutions, Inc</i>		5R41AI14992002 HHSN2722018000	-	60,712	60,712
<i>Pass-Through from Battelle Memorial Institute</i>		13I	-	1,070,877	1,070,877
<i>Pass-Through from Baylor College of Medicine</i>		PO# 7000001395	-	2,538	2,538
<i>Pass-Through from Baylor College of Medicine</i>		P30AI161943	-	2,154	2,154
<i>Pass-Through from Baylor College of Medicine</i>		5R01AI135803-04	-	37,425	37,425
<i>Pass-Through from Baylor College of Medicine</i>		5R21AI144555-02	-	84,704	84,704
<i>Pass-Through from Baylor College of Medicine</i>		5U19AI144297-02	-	195,316	195,316
<i>Pass-Through from Baylor College of Medicine</i>		5U19AI144297-03	-	115,282	115,282
<i>Pass-Through from Baylor College of Medicine</i>		70000000716	-	55,228	55,228
<i>Pass-Through from Baylor College of Medicine</i>		7000000717	-	29,515	29,515
<i>Pass-Through from Baylor College of Medicine</i>		7000000914	-	37,515	37,515
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		AI129582 61325	-	10,356	10,356
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		2006525 669301	-	111,704	111,704
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY20ITN374	-	83,175	83,175
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY20ITN375	-	23,009	23,009
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY21ITN374	-	17,382	17,382
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY21ITN454	-	858	858
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY21ITN477	-	11,572	11,572
<i>Pass-Through from Boston Children's Hospital</i>		2UM1AI109565-08	-	17,131	17,131
<i>Pass-Through from Boston Children's Hospital</i>		GENFD000202452	-	95,904	95,904
<i>Pass-Through from Boston Children's Hospital</i>		GNFD0001996001	-	77,464	77,464
<i>Pass-Through from Brigham and Women's Hospital</i>		5R21AI15173202	-	91,634	91,634
<i>Pass-Through from Brigham and Women's Hospital</i>		5UM1AI068636-11 / FUND 110207	-	(10,979)	(10,979)
<i>Pass-Through from Case Western Reserve University</i>		5UM1AI06863609	-	9,664	9,664
<i>Pass-Through from Columbia University</i>		5P01AI106705-05	-	34,876	34,876
<i>Pass-Through from Columbia University</i>		1(GG01369-01)	-	39,581	39,581
<i>Pass-Through from Columbia University</i>		1R01AI143886- 01A1	-	143,181	143,181
<i>Pass-Through from Cornell University</i>		200543-2	-	103,157	103,157
<i>Pass-Through from Dana-Farber Cancer Institute</i>		1314001	-	55,071	55,071
<i>Pass-Through from Duke University</i>		A034552	-	14,806	14,806
<i>Pass-Through from Duke University</i>		UM1AI104681	-	10,993	10,993
<i>Pass-Through from Duke University</i>		SITE 0097	-	224,424	224,424
<i>Pass-Through from Duke University</i>		UM1AI104681	-	22,559	22,559
<i>Pass-Through from Duke University</i>		225440/235058	-	49,216	49,216
<i>Pass-Through from Duke University</i>		2UM1AI104681-08	-	972	972
<i>Pass-Through from Duke University</i>		2034060/2037315	-	43,649	43,649
<i>Pass-Through from Duke University</i>		5R01AI12771504	-	227,492	227,492
<i>Pass-Through from East Carolina University</i>		5R01AI139032-02	-	(17,125)	(17,125)
<i>Pass-Through from East Carolina University</i>		5UM1AI104681-09	-	87,161	87,161
<i>Pass-Through from Emory University</i>		AWD-20-1838-	-	267,203	267,203
<i>Pass-Through from Family Health International</i>		A20-0051-S001	-	310,731	310,731
<i>Pass-Through from Family Health International</i>		A 237390	-	118,702	118,702
<i>Pass-Through from Family Health International</i>		UM1AI068619	-	153,414	153,414
<i>Pass-Through from Family Health International</i>		UM1AI068619 / PO21000188	-	37,786	37,786
<i>Pass-Through from Feinstein Institute for Medical Research</i>		AWD00001311-UT	-	550,346	550,346
<i>Pass-Through from Feinstein Institute for Medical Research</i>		PO# GRT2100009	-	200,883	200,883
<i>Pass-Through from Feinstein Institute for Medical Research</i>		500809UT; PO	-	269,536	269,536
<i>Pass-Through from Florida State University</i>		GRT-2000012	-	48,480	48,480
<i>Pass-Through from Florida State University</i>		R000002700	-	90,595	90,595
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001041478/3UM1	-	3,645	3,645
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		AI068614-1	-	31,417	31,417
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001042509/3UM1	-	65,675	65,675
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		AI068614-1	-	200,883	200,883
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001062461	-	269,536	269,536
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001062462	-	48,480	48,480
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		3 UM1 AI068614- 14S1	-	90,595	90,595
<i>Pass-Through from Fundacao de Desenvolvimento da Pesquisa</i>		UTA19-000605	-	3,645	3,645
<i>Pass-Through from FUNDEP</i>		YEAR 2	-	31,417	31,417
<i>Pass-Through from George Washington University</i>		NAID-20200124	-	65,675	65,675
<i>Pass-Through from George Washington University</i>		UM1AI068619	-	65,675	65,675



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		UM1AI068619 / 17- M79	\$ - \$	298,182	298,182
<i>Pass-Through from George Washington University</i>		5UM1AI069503-14	-	186,265	186,265
<i>Pass-Through from Georgia State University</i>		1R21AI13993401	-	(28)	(28)
<i>Pass-Through from Georgia State University</i>		5R01AI14866302	-	100,681	100,681
<i>Pass-Through from Georgia State University</i>		5R21AI14668202	-	47,358	47,358
<i>Pass-Through from Hawaii Biotech Inc.</i>		2R44AI11801704	-	123,946	123,946
<i>Pass-Through from Health Research, Inc.</i>		5R01AI13166903	-	8,566	8,566
<i>Pass-Through from Health Research, Inc.</i>		5R01AI14072602	-	20,644	20,644
<i>Pass-Through from Health Research, Inc.</i>		5R21AI14117802	-	7,149	7,149
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>		5U19AI14276403	-	1,035,501	1,035,501
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01AI12344905	-	167,068	167,068
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01AI12553605	-	18,522	18,522
<i>Pass-Through from Integrated BioTherapeutics Incorporated</i>		1R41AI14792902	-	135,179	135,179
<i>Pass-Through from Integrated BioTherapeutics Incorporated</i>		5R01AI12658705	-	155,725	155,725
		HHSN2722008000 56C	-	155,845	155,845
<i>Pass-Through from Janssen Pharmaceutica NV</i>		2004091390	-	335,360	335,360
<i>Pass-Through from Johns Hopkins University</i>		2004212431	-	662	662
<i>Pass-Through from Johns Hopkins University</i>		2004218639	-	212,680	212,680
<i>Pass-Through from Johns Hopkins University</i>		2005028488	-	166,388	166,388
<i>Pass-Through from Johns Hopkins University</i>		2020-0271	-	80,561	80,561
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		LDR 02 02	-	(504)	(504)
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		LDR 02 07	-	(695)	(695)
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2004436246	-	204,834	204,834
<i>Pass-Through from La Jolla Institute for Allergy and Immunology</i>		5U19AI14279003	-	1,277,488	1,277,488
<i>Pass-Through from Los Angeles Biomedical Research Inst at Harbor- UCLA Medical Ctr</i>		5R01AI130056-03	-	51,250	51,250
<i>Pass-Through from Lucigen Corporation</i>		5R33AI10018205 UTA18-000270 2	-	(130)	(130)
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		(SBIR PHASE II)	-	25,515	25,515
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		5R01AI11139105	-	7,486	7,486
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		5SB1AI08274408	-	14,305	14,305
		5R01AI123001-04 FUND #232251	-	2,227	2,227
<i>Pass-Through from Massachusetts General Hospital</i>		5R01AI136718-03	-	275,121	275,121
<i>Pass-Through from Mayo Clinic</i>		5R01AI120749-05	-	147,955	147,955
<i>Pass-Through from Methodist Hospital Research Institute</i>		5R01AI122070-04	-	21,248	21,248
<i>Pass-Through from Methodist Hospital Research Institute</i>		5R01AI20749-05	-	67,853	67,853
<i>Pass-Through from Microbiotix, Inc.</i>		5R41AI13612602	-	(13)	(13)
<i>Pass-Through from Moonlight Therapeutics, Inc.</i>		T-061901	-	183,559	183,559
<i>Pass-Through from Mount Sinai Medical Center</i>		0255-8462-4609	-	71,841	71,841
<i>Pass-Through from Nanospectra Biosciences, Inc.</i>		M2101034	-	15,378	15,378
<i>Pass-Through from New Mexico State University</i>		1R01AI14591801A 2P30AI117943-06	-	714,130	714,130
<i>Pass-Through from Northwestern University</i>		REVISED	-	20,840	20,840
		5P30AI117943-05 REVISED	-	(7,113)	(7,113)
<i>Pass-Through from Northwestern University</i>		7R01AI147498-03	-	35,656	35,656
<i>Pass-Through from Northwestern University</i>		1R01AI15456101	-	95,276	95,276
<i>Pass-Through from Oak Crest Institute of Science</i>		5U19AI11304805	-	121,900	121,900
<i>Pass-Through from Oak Crest Institute of Science</i>		5U19AI11304807	-	113,562	113,562
<i>Pass-Through from Ohio State University</i>		60075856	-	26,174	26,174
<i>Pass-Through from Oklahoma Medical Research Foundation</i>		5U19AI062629-17 2-581590	-	143,769	143,769
		UTHSCSA/1R21AI 14	-	67,743	67,743
<i>Pass-Through from Oklahoma State University</i>		1R43AI14561701A	-	101,703	101,703
<i>Pass-Through from Plex Pharmaceuticals, Inc.</i>		4R01AI09876005	-	16,559	16,559
<i>Pass-Through from Profectus BioSciences Incorporated</i>		R43AI142908	-	14,794	14,794
<i>Pass-Through from Protein Ai</i>		R44AI103983	-	81,576	81,576
<i>Pass-Through from Regents of the University of California - UCLA</i>		2UM1AI068636-15 2UM1AI068636-15	-	50,782	50,782
<i>Pass-Through from Regents of the University of California - UCLA</i>		SITE 31473	-	155,492	155,492
<i>Pass-Through from Regents of the University of California - UCLA</i>		5UM1AI068636-14	-	40,230	40,230
<i>Pass-Through from Regents of the University of Colorado</i>		FY19 785 001	-	205,677	205,677
<i>Pass-Through from Sano Chemicals</i>		M1901305	-	296,456	296,456
<i>Pass-Through from Sano Chemicals</i>		M2100125	-	7,401	7,401
<i>Pass-Through from Solenic Medical, Inc.</i>		R44	-	179,173	179,173
<i>Pass-Through from Stanford University</i>		5U01AI104342-05	-	14,457	14,457

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		PO			
		50199/R01AI12343			
<i>Pass-Through from Texas Biomedical Research Institute</i>		4-01	\$ -	\$ 110,088	\$ 110,088
		PO#77757/1R01AI			
<i>Pass-Through from Texas Biomedical Research Institute</i>		136831-01A	-	33,631	33,631
		39801/P01AI04824			
<i>Pass-Through from Texas Biomedical Research Institute</i>		0	-	(1,091)	(1,091)
<i>Pass-Through from The Scripps Research Institute</i>		5-54093	-	312	312
<i>Pass-Through from The Scripps Research Institute</i>		5-54094	-	(114)	(114)
<i>Pass-Through from The Scripps Research Institute</i>		5-54337	-	536,068	536,068
<i>Pass-Through from The Scripps Research Institute</i>		5-54338	-	122,980	122,980
<i>Pass-Through from The Trustees of Columbia University</i>		5R01AI12134905	-	132,178	132,178
		HH1656 / PO			
<i>Pass-Through from Tufts University</i>		EP0160305A	-	482,977	482,977
<i>Pass-Through from Tulane University Medical Center</i>		5R01AI13222304	-	422,236	422,236
<i>Pass-Through from Tulane University Medical Center</i>		5R01AI13224405	-	364,058	364,058
<i>Pass-Through from University at Buffalo - Suny</i>		R1142123	-	79,291	79,291
<i>Pass-Through from University of Alabama</i>		5U19AI14275903	-	233,609	233,609
<i>Pass-Through from University of Alabama - Birmingham</i>		000520936-SC001	-	12,607	12,607
<i>Pass-Through from University of Arizona</i>		1R01AI16184501	-	28,477	28,477
<i>Pass-Through from University of Arizona</i>		7R01AI13166904	-	12,086	12,086
<i>Pass-Through from University of Arizona</i>		7R01AI14072603	-	13,511	13,511
<i>Pass-Through from University of Arizona</i>		7R21AI14117803	-	14,863	14,863
<i>Pass-Through from University of California - Davis</i>		5R01AI12590205	-	154,707	154,707
<i>Pass-Through from University of California - Riverside</i>		S-001207	-	93,978	93,978
<i>Pass-Through from University of California - San Diego</i>		KR 704111	-	506,315	506,315
<i>Pass-Through from University of California - San Francisco</i>		R01AI105106	-	22,110	22,110
		1UM1AI110498-02			
<i>Pass-Through from University of California - San Francisco</i>		9298SC	-	13,805	13,805
		11266SC/1R01AI3			
<i>Pass-Through from University of California - San Francisco</i>		5124	-	(11,635)	(11,635)
		5 UM1AI110498-03			
<i>Pass-Through from University of California - San Francisco</i>		9886SC	-	373	373
<i>Pass-Through from University of California - San Francisco</i>		9868SC	-	1,651	1,651
<i>Pass-Through from University of Central Florida</i>		22206A07	-	17,417	17,417
<i>Pass-Through from University of Central Florida</i>		22206088-01	-	4,093	4,093
<i>Pass-Through from University of Chicago</i>		5R01AI36056-04	-	67,381	67,381
<i>Pass-Through from University of Colorado - Denver</i>		5R01AI04218922	-	11,200	11,200
<i>Pass-Through from University of Florida</i>		00002366	-	23,348	23,348
<i>Pass-Through from University of Florida</i>		5R01AI14555903	-	66,219	66,219
<i>Pass-Through from University of Georgia</i>		5R01AI13923802	-	19,110	19,110
<i>Pass-Through from University of Georgia</i>		5R21AI142469-02	-	17,728	17,728
<i>Pass-Through from University of Hawaii - Manoa</i>		5R01AI11918504	-	(1,733)	(1,733)
<i>Pass-Through from University of Hawaii - Manoa</i>		5R01AI13232305	-	181,034	181,034
<i>Pass-Through from University of Kansas</i>		FY2019-075	-	50,820	50,820
		1R01AI139198-			
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		01A1	-	85,410	85,410
<i>Pass-Through from University of Massachusetts - Worcester</i>		5R01AI147685-03	-	99,501	99,501
<i>Pass-Through from University of Minnesota</i>		P006562801	-	16,317	16,317
<i>Pass-Through from University of Minnesota</i>		5R01AI13158605	-	266,331	266,331
<i>Pass-Through from University of Nebraska</i>		1R56AI13716101A	-	160,001	160,001
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01AI13217804	-	57,698	57,698
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01AI15035802	-	72,907	72,907
		5U19AI10062508R			
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		EV	-	(4,872)	(4,872)
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5U19AI10062509	-	90,624	90,624
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5116258	-	158,201	158,201
<i>Pass-Through from University of Pennsylvania</i>		569199	-	112,272	112,272
		569199 - UNIV			
<i>Pass-Through from University of Pennsylvania</i>		PENN	-	92,029	92,029
<i>Pass-Through from University of Pittsburgh</i>		5R01AI09543605	-	(15,882)	(15,882)
<i>Pass-Through from University of Pittsburgh</i>		5R01AI09543609	-	163,335	163,335
<i>Pass-Through from University of Pittsburgh</i>		5R21AI14701702	-	37,358	37,358
<i>Pass-Through from University of Tennessee Health Science Center</i>		5U19AI14276203	-	58,139	58,139
<i>Pass-Through from University of Vermont</i>		5R21AI15419802	-	11,552	11,552
		7R21AI146880-02			
<i>Pass-Through from University of Virginia</i>		GB10883	-	90,059	90,059
<i>Pass-Through from University of Washington</i>		1R01AI08944105	-	(1)	(1)
<i>Pass-Through from University of Washington</i>		5R01AI1134103	-	(1,080)	(1,080)
<i>Pass-Through from University of Wisconsin - Madison</i>		0000000181	-	111	111
<i>Pass-Through from University of Wisconsin - Madison</i>		0000000182	-	282	282

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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 Wisconsin - Madison</i>		0000000799	\$ -	617,541	\$ 617,541
<i>Pass-Through from University of Wisconsin - Madison</i>		0000000819	-	207,120	207,120
<i>Pass-Through from University of Wisconsin - Madison</i>		0000000874	-	22,405	22,405
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01AI13699402	-	136,703	136,703
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01AI13699403	-	159,839	159,839
<i>Pass-Through from University of Wisconsin - Madison</i>		604K671	-	32,028	32,028
<i>Pass-Through from University North Carolina - Chapel Hill</i>		5117069	-	253,673	253,673
<i>Pass-Through from Utah State University</i>		75N93019D00021	-	89,860	89,860
<i>Pass-Through from Vanderbilt University</i>		UNIV60380	-	86,232	86,232
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC 85600	-	32,897	32,897
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC85030	-	29,182	29,182
<i>Pass-Through from Vanderbilt University Medical Center</i>		1U01AI15465901	-	12,483	12,483
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		431911-19C63	-	21,389	21,389
<i>Pass-Through from Washington University - St. Louis</i>		WU-17-51-3	-	211	211
<i>Pass-Through from Washington University - St. Louis</i>		WU-17-51-4	-	113,468	113,468
<i>Pass-Through from Washington University - St. Louis</i>		WU-21-194	-	100,592	100,592
<i>Pass-Through from Washington University - St. Louis</i>		5R01AI13027804	-	43,122	43,122
<i>Pass-Through from Wayne State University</i>		WSU16040-A4	-	31,681	31,681
<i>Pass-Through from Weill Medical College of Cornell University</i>		1R01AI151038-01	-	34,815	34,815
<i>Pass-Through from Weill Medical College of Cornell University</i>		200543	-	148,104	148,104
<i>Pass-Through from William Marsh Rice University</i>		R01AI80714	-	11,986	11,986
		GR110275 (CON- 80002497)	-	218,639	218,639
<i>Pass-Through from Yale University</i>		5R01AI08314609	-	(2,031)	(2,031)
<i>Pass-Through from Zalgen Labs, LLC</i>		5R01AI14125103	-	507,847	507,847
<i>Pass-Through from Zalgen Labs, LLC</i>		5R43AI13883602	-	18,441	18,441
		CONTRACT OF R41AI1	-	48,537	48,537
<i>Pass-Through from ZenVax, LLC</i>		AGT006259 / P004698	-	1,431	1,431
<i>Pass-Through from 7 Hills Pharma, LLC</i>			-	423,000	1,814,173
COVID-19 - Allergy and Infectious Diseases Research			423,000	1,814,173	2,237,173
		HHSN2722016000 13C	-	34,374	34,374
<i>Pass-Through from American Type Culture Collection</i>		3UM1AI14857501S 1	-	10,604	10,604
<i>Pass-Through from Baylor College of Medicine</i>		5UM1AI14857502	-	392,234	392,234
		HART CRS #31473 /UM1AI068619	-	432,531	432,531
<i>Pass-Through from Family Health International</i>		UM1AI068619	-	150,943	150,943
<i>Pass-Through from Family Health International</i>		UM1AI068619 / PO21000188	-	400,242	400,242
<i>Pass-Through from Family Health International</i>		HPTN-MGA-GWU- 01/UM1 AI068619	-	101,982	101,982
<i>Pass-Through from George Washington University</i>		3UM1AI069503- 14S1	-	(79,200)	(79,200)
<i>Pass-Through from George Washington University</i>		1R43AI15757801	-	25,285	25,285
<i>Pass-Through from GeoVax, Inc.</i>		3R44AI11801703S	-	91,632	91,632
<i>Pass-Through from Hawaii Biotech Inc.</i>		5UM1AI06863214	-	(10,221)	(10,221)
<i>Pass-Through from Johns Hopkins University</i>		5U19AI14279003S	-	254,256	254,256
<i>Pass-Through from La Jolla Institute for Allergy and Immunology</i>		FAU # 441344 CU 30606 A5401	-	176,587	176,587
<i>Pass-Through from Regents of the University of California - UCLA</i>			-	176,587	176,587
Total - ALN 93.855			21,324,181	117,984,630	139,308,811
Microbiology and Infectious Diseases Research	93.856		826,564	449,139	1,275,703
		HHSN2722016000 13C	-	137,336	137,336
<i>Pass-Through from American Type Culture Collection</i>			-	137,336	137,336
Total - ALN 93.856			826,564	586,475	1,413,039
Biomedical Research and Research Training	93.859		2,685,259	101,686,826	104,372,085
<i>Pass-Through from Baylor College of Medicine</i>		5T32GM008280-32	-	70,476	70,476
<i>Pass-Through from Baylor College of Medicine</i>		5T32GM00828032	-	71,458	71,458
<i>Pass-Through from Baylor College of Medicine</i>		7000000686	-	35,208	35,208
<i>Pass-Through from Baylor College of Medicine</i>		7000001011	-	29,257	29,257
<i>Pass-Through from Baylor University</i>		1000443-01	-	9,429	9,429
<i>Pass-Through from Boise State University</i>		9507-PO138577	-	15,544	15,544
<i>Pass-Through from Boston University</i>		4500003378 001	-	237,848	237,848

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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 Clemson University</i>		1R01GM138589-01	\$ -	1,873	1,873
<i>Pass-Through from Cleveland Clinic Foundation</i>		5R01GM133989-02 1(GG010211) PO#	-	243,905	243,905
<i>Pass-Through from Columbia University</i>		G13593	-	(13,827)	(13,827)
<i>Pass-Through from Cooper Medical School of Rowan University</i>		R01GM081685 51300-1	-	11,391	11,391
<i>Pass-Through from Cooper Medical School of Rowan University</i>		R01GM130840 2037848/R01GM12	-	137,655	137,655
<i>Pass-Through from Duke University</i>		0221 A13-0179-S003-	-	9,261	9,261
<i>Pass-Through from East Carolina University</i>		A01 C1004956/21197F2	-	8,952	8,952
<i>Pass-Through from El Paso Community College</i>		1199-7184	-	37,274	37,274
<i>Pass-Through from Georgia Tech Research Corporation</i>		R01GM116547	-	9,700	9,700
<i>Pass-Through from Harvard University</i>		5R01GM13453902	-	203,306	203,306
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01GM12404703 BL4624920TAMU-	-	139,997	139,997
<i>Pass-Through from Indiana University</i>		0114625	-	79,231	79,231
<i>Pass-Through from Indiana University</i>		BL4624920TU- 114617	-	95,789	95,789
<i>Pass-Through from Indiana University</i>		8543-UTA; PO	-	112,521	112,521
<i>Pass-Through from Indiana University - Bloomington</i>		PO0262623 8880	-	2,904	2,904
<i>Pass-Through from InovaRegi, LLC</i>		R41GM130206 DE-AC02-	-	10,188	10,188
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		05CH11231	-	127,719	127,719
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		5P30GM124169-05	-	34,122	34,122
<i>Pass-Through from Lehigh University</i>		544219-78001	-	12,861	12,861
<i>Pass-Through from Len Technologies, Inc.</i>		M2000496	-	13,274	13,274
<i>Pass-Through from Ligo Analytics, Inc</i>		LIGO2020	-	69,997	69,997
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		3626	-	279,325	279,325
<i>Pass-Through from Marshall University Research Corporation</i>		P2001677 UTA20-000113 PO:	-	76,799	76,799
<i>Pass-Through from Marshall University Research Corporation</i>		P2001803 AAM-232782-	-	60,906	60,906
<i>Pass-Through from Mayo Clinic</i>		66939112	-	10,363	10,363
<i>Pass-Through from Mayo Clinic</i>		TEX-232782- 67468902	-	101,281	101,281
<i>Pass-Through from Mayo Clinic</i>		UTX-248321- 01/R01GM126086	-	62,667	62,667
<i>Pass-Through from Mercury Biomed, LLC</i>		UTA18-001508	-	41,381	41,381
<i>Pass-Through from North Dakota State University</i>		FAR0027126 NUMS 2018	-	10,630	10,630
<i>Pass-Through from Northwestern University Medical School</i>		60051124 UTSW 60075891-	-	286,356	286,356
<i>Pass-Through from Ohio State University</i>		RF01610533 60075893-	-	4,751	4,751
<i>Pass-Through from Ohio State University</i>		RF01610536 60075895-	-	50,512	50,512
<i>Pass-Through from Ohio State University</i>		RF01610542 60075904-	-	41,226	41,226
<i>Pass-Through from Ohio State University</i>		RF01610580 60075908-	-	27,160	27,160
<i>Pass-Through from Ohio State University</i>		01610583 UTXSMCGM12647	-	24,699	24,699
<i>Pass-Through from Penn State Hershey College of Medicine</i>		9	-	143,913	143,913
<i>Pass-Through from Princeton University</i>		0000393	-	39,824	39,824
<i>Pass-Through from Protein Metrics, Inc.</i>		M2101767	-	39,727	39,727
<i>Pass-Through from Purdue University</i>		110000715-011 1 R43-GM133270-	-	36,339	36,339
<i>Pass-Through from Q-Chem, Inc.</i>		01	-	(168)	(168)
<i>Pass-Through from Regents of the University of California - UCLA</i>		P41GM136508 A12403 - PO	-	132,913	132,913
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		259936	-	83,333	83,333
<i>Pass-Through from Rutgers University</i>		5R01GM118574-03	-	17,341	17,341
<i>Pass-Through from Substrate Interactive, Inc.</i>		M2000673	-	58,380	58,380
<i>Pass-Through from Terasaki Institute for Biomedical Innovation</i>		20064-S	-	140,752	140,752
<i>Pass-Through from The Scripps Research Institute</i>		5U54AI15047209	-	(969)	(969)

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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 California - San Diego</i>		1R01GM118609	\$ - \$	110,906	110,906
<i>Pass-Through from University of California - San Francisco</i>		12206SC AWD100473-	-	73,889	73,889
<i>Pass-Through from University of Chicago</i>		00000170	-	31,924	31,924
<i>Pass-Through from University of Colorado - Denver</i>		5R01GM12736504	-	119,151	119,151
<i>Pass-Through from University of Delaware</i>		58097	-	305,594	305,594
<i>Pass-Through from University of Florida</i>		UFDSP00012273	-	127,272	127,272
<i>Pass-Through from University of Illinois</i>		R01GM120485	-	12,802	12,802
<i>Pass-Through from University of Iowa</i>		5R01GM121458-05	-	87,442	87,442
<i>Pass-Through from University of Kansas Medical Center</i>		ZAF00010	-	23,226	23,226
<i>Pass-Through from University of Kansas Medical Center</i>		ZAS00080	-	8,830	8,830
<i>Pass-Through from University of Kentucky</i>		3200001651-18- 236	-	4,333	4,333
<i>Pass-Through from University of Massachusetts</i>		OSP32331- UTSWMC	-	197,005	197,005
<i>Pass-Through from University of Minnesota</i>		5R01GM12297905	-	240,566	240,566
<i>Pass-Through from University of New Mexico Health Science Center</i>		3REY1	-	167,612	167,612
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01GM100919-08	-	1,031	1,031
<i>Pass-Through from University of Pennsylvania</i>		5R01GM124111-04 AWD00000238 (134578-3) 1	-	76,505	76,505
<i>Pass-Through from University of Pittsburgh</i>		W/EXT	-	30,895	30,895
<i>Pass-Through from University of Pittsburgh</i>		AWD00000281 CNVA00060637	-	12,637	12,637
<i>Pass-Through from University of Pittsburgh</i>		(131563-1) CNVA0047882	-	438	438
<i>Pass-Through from University of Pittsburgh</i>		(126884)	-	(4,910)	(4,910)
<i>Pass-Through from University of Southern California</i>		95367003	-	137,030	137,030
<i>Pass-Through from University of Tennessee</i>		1R01GM138887-01	-	163,361	163,361
<i>Pass-Through from University of Wisconsin - Madison</i>		R01GM097618	-	116	116
<i>Pass-Through from Vanderbilt University Medical Center</i>		5R01GM133169-02	-	172,598	172,598
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		412612-19093 WU-19-199; PO	-	4,282	4,282
<i>Pass-Through from Washington University</i>		2934574G	-	215,396	215,396
<i>Pass-Through from William Marsh Rice University</i>		R22891 GR100805(CON- 80001044)	-	38,138	38,138
<i>Pass-Through from Yale University</i>			-	575	575
COVID-19 - Biomedical Research and Research Training			-		
<i>Pass-Through from Christiana Care Health Services</i>		U54GM10494	-	3,745	3,745
<i>Pass-Through from Idaho State University</i>		5R01GM137083-02	-	23,414	23,414
<i>Pass-Through from Venturewell</i>		75N92020Q0087	-	9,177	9,177
Total - ALN 93.859				2,685,259	107,668,560
COVID-19 - Emerging Infections Sentinel Networks	93.860				
<i>Pass-Through from Olive View UCLA Education and Research Institute, Inc.</i>		20-21	-	19,031	19,031
<i>Pass-Through from University of California - Los Angeles</i>		#19-27	-	2,470	2,470
Total - ALN 93.860				-	21,501
Child Health and Human Development Extramural Research	93.865		4,078,308	27,897,420	31,975,728
<i>Pass-Through from Anelleo, Inc.</i>		1R41HD10019001	-	25,993	25,993
<i>Pass-Through from Arkansas Childrens Hospital Research Institute</i>		R01HD076702	-	10,752	10,752
<i>Pass-Through from Augusta University</i>		R25HL106365 5R44HD090817- 01A1	-	13,002	13,002
<i>Pass-Through from Baylor College of Medicine</i>		7000000325	-	1,783	1,783
<i>Pass-Through from Baylor College of Medicine</i>		7000000621- 3	-	237,421	237,421
<i>Pass-Through from Baylor College of Medicine</i>		7000000706	-	54,983	54,983
<i>Pass-Through from Baylor College of Medicine</i>		7000000864-YEAR 3	-	67,779	67,779
<i>Pass-Through from Baylor College of Medicine</i>			-	239,687	239,687
<i>Pass-Through from Boston University</i>		4500002474	-	201,548	201,548

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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 Case Western Reserve University</i>		RES515309	\$ - \$	38,680	38,680
<i>Pass-Through from Case Western Reserve University</i>		RES515580	-	156,529	156,529
		GRT- 00000762/PO2027			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		0400	-	8,700	8,700
<i>Pass-Through from Children's Hospital of Philadelphia</i>		P01HD070454			
		8902360621	-	12,126	12,126
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5P01HD070454-12			
		31143D	-	132,269	132,269
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		312997 AND			
		310300	-	237,652	237,652
<i>Pass-Through from Cook Children's Health Care System</i>		UTA - R21 HD			
<i>Pass-Through from Dartmouth College</i>		090549	-	49,841	49,841
		R1521	-	9,891	9,891
<i>Pass-Through from Duke University</i>		HHSN2752010000			
		03I	-	45	45
<i>Pass-Through from East Carolina University</i>		A17-0265-S001			
		213876	-	44	44
<i>Pass-Through from Fannin Partners, LLC</i>		M1903888	-	13,212	13,212
<i>Pass-Through from Florida State University</i>		R000002578	-	18,525	18,525
<i>Pass-Through from George Washington University</i>		U10HD036801	3,645	967,938	971,583
<i>Pass-Through from George Washington University</i>		U24HD036801	-	651,378	651,378
<i>Pass-Through from George Washington University</i>		17-M100	-	35,211	35,211
<i>Pass-Through from George Washington University</i>		2U24HD03680124	-	2,032	2,032
<i>Pass-Through from Georgia State University Research Foundation</i>		R01HD086894-05	-	46,667	46,667
<i>Pass-Through from Indiana University</i>		8501 (TRANSFER)	-	(3,344)	(3,344)
		8501 1(ADDTL FUNDS W/EXT);PO018269			
<i>Pass-Through from Indiana University</i>		0	-	11,913	11,913
<i>Pass-Through from Indiana University - Purdue University</i>		R01HD101246	-	66,270	66,270
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		5R01HD100197-02	-	525,446	525,446
		5U54HD047905-15			
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		(PER GA)	-	13	13
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		5U54HD04790515	-	391	391
<i>Pass-Through from Medical University of South Carolina</i>		A00-2240-S014	-	33,114	33,114
<i>Pass-Through from Microgen LLC</i>		1R01HD101535-			
		01A1	-	58,323	58,323
		1R44HD10023101			
<i>Pass-Through from Mucommune</i>		A1	-	66,117	66,117
<i>Pass-Through from Mucommune</i>		5R61HD09974702	-	124,272	124,272
<i>Pass-Through from Nationwide Children's Hospital</i>		700171-0721-00	-	20,902	20,902
<i>Pass-Through from Northwestern University</i>		5R01HD099344-02	-	1,683	1,683
<i>Pass-Through from Northwestern University Medical School</i>		60055120 UTSMC	-	10,042	10,042
<i>Pass-Through from Radiant Creative Group, LLC</i>		R43ES030580	-	18,029	18,029
<i>Pass-Through from Radiant Creative Group, LLC</i>		1R42HD100233-01	-	15,707	15,707
<i>Pass-Through from Radiant Creative Group, LLC</i>		4R42HD100233-02	-	157,018	157,018
<i>Pass-Through from Regents of the University of Michigan</i>		3004274738	-	11,327	11,327
<i>Pass-Through from RTI International</i>		U10HD054241	-	(235)	(235)
		U24HL143216			
<i>Pass-Through from RTI International</i>		TOP5 216651	-	395,953	395,953
<i>Pass-Through from RTI International</i>		2-UG1HD054241	-	170,575	170,575
<i>Pass-Through from RTI International</i>		2U10HD04068911	-	292,158	292,158
<i>Pass-Through from Teachers College - Columbia University</i>		512158-02	-	(48,906)	(48,906)
<i>Pass-Through from University of Alabama</i>		5R01HD06472903	-	8,503	8,503
<i>Pass-Through from University of Alabama - Birmingham</i>		000526015-SC005	-	8,203	8,203
<i>Pass-Through from University of Alabama - Birmingham</i>		1R01HD10296201	-	2,969	2,969
<i>Pass-Through from University of Alabama - Birmingham</i>		5R01HD098132-02	-	7,374	7,374
<i>Pass-Through from University of Alabama - Birmingham</i>		5R01HD09813202	-	125	125
<i>Pass-Through from University of Arizona</i>		509353	-	18,920	18,920
<i>Pass-Through from University of California - Davis</i>		5R01HD084674-05	-	125,735	125,735
		P50HD098593 / PO			
<i>Pass-Through from University of California - Los Angeles</i>		210	-	126,103	126,103
<i>Pass-Through from University of California - Los Angeles</i>		2000 G WC579	-	99,522	99,522
		RR274-			
<i>Pass-Through from University of Georgia</i>		467/S001511	-	33,150	33,150
<i>Pass-Through from University of Georgia</i>		R01HD075311	-	207,847	207,847
<i>Pass-Through from University of Georgia</i>		R01HD100557	-	68,819	68,819
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		BSA20118	-	18,919	18,919
<i>Pass-Through from University of Memphis</i>		A17-0170-S001	-	1,379	1,379

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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 Michigan</i>		K00013307	\$ -	11,009	\$ 11,009
<i>Pass-Through from University of Michigan</i>		K00013518	-	251,135	251,135
<i>Pass-Through from University of Missouri - Columbia</i>		C00069141-7	-	89,895	89,895
		24-1710-0157-005 /			
<i>Pass-Through from University of Nebraska - Lincoln</i>		1R01HD08608	-	17,104	17,104
<i>Pass-Through from University of New Mexico</i>		3RED9	-	37,050	37,050
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HD08613904	-	4,067	4,067
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HD08613905	-	7,115	7,115
		800771594 /			
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HD086139-05	-	5,214	5,214
		AWD00001006			
<i>Pass-Through from University of Pittsburgh</i>		(133613-8)/5R	-	960	960
		AWD00002588(13			
		5108-11) CREDIT			
<i>Pass-Through from University of Pittsburgh</i>		REQUEST	-	95,189	95,189
		AWD00002906			
<i>Pass-Through from University of Pittsburgh</i>		(135261-2)	-	28,832	28,832
		AWD00002906			
		(135261-2) LOA 1			
<i>Pass-Through from University of Pittsburgh</i>		THAXTON	-	6,888	6,888
<i>Pass-Through from University of Pittsburgh</i>		LOA 001 ZOLDAN	-	27,472	27,472
		0048860 (126873-			
<i>Pass-Through from University of Pittsburgh</i>		11)	-	35	35
		5R24HD096350-03			
<i>Pass-Through from University of Utah</i>		10046978-03	-	83,761	83,761
<i>Pass-Through from University of Washington</i>		UWSC12379	-	18,506	18,506
		UWSC12379			
		CREDIT			
<i>Pass-Through from University of Washington</i>		REQUEST	-	13,610	13,610
		5U01HD076733-06			
<i>Pass-Through from Vanderbilt University Medical Center</i>		REVISED	-	37,561	37,561
		WU-20-109; PO			
<i>Pass-Through from Washington University</i>		2940989H	-	80,096	80,096
		WU-20-313; PO#			
<i>Pass-Through from Washington University</i>		2941546H	-	(314)	(314)
<i>Pass-Through from Weill Cornell Medicine</i>		192428	-	42	42
Total - ALN 93.865			4,081,953	34,600,671	38,682,624
Aging Research	93.866		10,777,779	57,375,056	68,152,835
		31132H/P01AG017			
<i>Pass-Through from Albert Einstein College of Medicine</i>		242	-	214,478	214,478
<i>Pass-Through from American Federation For Aging Research, Inc.</i>		1U24AG065204-01	-	12,475	12,475
		20-CSTARPILOT-			
<i>Pass-Through from American Federation For Aging Research, Inc.</i>		UTSWMED	-	1,118	1,118
<i>Pass-Through from Amprion, Inc.</i>		R42AG058333	-	210,768	210,768
<i>Pass-Through from Astrocyte Pharmaceuticals Inc.</i>		R41AG062163-01	-	4,731	4,731
		1R01AG065290-			
<i>Pass-Through from Baylor College of Medicine</i>		01A1	-	117,587	117,587
<i>Pass-Through from Baylor College of Medicine</i>		5R01AG057509-04	-	265,239	265,239
<i>Pass-Through from Baylor Research Institute</i>		41010621801	-	51,476	51,476
		1001124-			
<i>Pass-Through from Baylor University</i>		03/R01AG064420	-	7,857	7,857
<i>Pass-Through from Birkeland Current LLC</i>		M1903638	-	238,214	238,214
<i>Pass-Through from Boston Children's Hospital</i>		FHPA006401-02	-	106,859	106,859
<i>Pass-Through from Boston Children's Hospital</i>		GENFD000165341	-	130,314	130,314
<i>Pass-Through from Boston Children's Hospital</i>		R01AG058464-01	-	295,797	295,797
<i>Pass-Through from Boston University</i>		R01AG033040-10	-	67,679	67,679
<i>Pass-Through from Boston University</i>		R21AG068772	-	12,592	12,592
		4500003086/RF1A			
<i>Pass-Through from Boston University</i>		G063507-01	-	277,551	277,551
		4500003106/U01A			
<i>Pass-Through from Boston University</i>		G058589-01	-	10,331	10,331
		4500003207/1R01			
<i>Pass-Through from Boston University</i>		AG059725-0	-	71,238	71,238
		4500003451/5R01			
<i>Pass-Through from Boston University</i>		AG059727-0	-	34,750	34,750

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		4500003621/1R01			
<i>Pass-Through from Boston University</i>		AG067457-0	\$ -	23,799	23,799
<i>Pass-Through from Boston University</i>		5R01AG059727-03	-	150,205	150,205
<i>Pass-Through from Boston University</i>		5U01AG058589-03	-	153,111	153,111
		1R01AG054366-01A1 / FND			
<i>Pass-Through from Brigham and Women's Hospital</i>		116678	-	1,962	1,962
		1RO1AG060341-01-2			
<i>Pass-Through from Bronx Veterans Medical Research Foundation, Inc.,</i>		2	-	250,123	250,123
<i>Pass-Through from Cedars-Sinai Medical Center</i>		1774408	-	14,795	14,795
<i>Pass-Through from Clemson University</i>		2194-209-2013870	-	19,174	19,174
<i>Pass-Through from Columbia University</i>		5R01AG057709-03	-	96,501	96,501
<i>Pass-Through from Columbia University</i>		8(GG012955-05)	-	49,718	49,718
<i>Pass-Through from Dartmouth College</i>		5R56AG06152202	-	145,050	145,050
<i>Pass-Through from Duke Clinical Research Institute</i>		A03-4343	-	22,043	22,043
		A030455/RF1AG05			
<i>Pass-Through from Duke University</i>		9093-01	-	80,536	80,536
		A032406 /			
<i>Pass-Through from Duke University</i>		U01AG061359	-	35,584	35,584
		A032814/1U19AG0			
<i>Pass-Through from Duke University</i>		65188-01	-	14,923	14,923
<i>Pass-Through from Duke University</i>		1U19AG065188-01	-	1,721	1,721
<i>Pass-Through from Duke University Medical Center</i>		A032814	-	15,508	15,508
		A395348/5P30AG0			
<i>Pass-Through from Emory University</i>		64200-02	-	114,102	114,102
		1RF1AG057965-01A1			
<i>Pass-Through from Emory University</i>		01A1	-	62,747	62,747
<i>Pass-Through from Emory University</i>		5R56AG59714-02	-	193,360	193,360
<i>Pass-Through from Florida State University</i>		R000002766	-	6,104	6,104
<i>Pass-Through from GaitIQ, Inc.</i>		2R44AG060855-02	-	26,690	26,690
		15156-21-01FFS/U19AG0626			
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		8	-	97,835	97,835
		15233-24-01FFS			
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		ASPREE-XT	-	25,420	25,420
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		51U19AG06268203	-	5,667	5,667
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B452-4609	-	77,864	77,864
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B454-4609	-	115,776	115,776
		PUSHIN4680040U			
<i>Pass-Through from Indiana University</i>		TA	-	342,241	342,241
<i>Pass-Through from InnoSense, LLC</i>		1R43AG06625301	-	9,380	9,380
<i>Pass-Through from Johns Hopkins University</i>		2005206292	-	22,514	22,514
<i>Pass-Through from LifeSensors, Inc.</i>		R44AG0572314	-	153,561	153,561
		237523/1RF1AG06			
<i>Pass-Through from Massachusetts General Hospital</i>		7744-01	-	5,718	5,718
<i>Pass-Through from Massachusetts Institute of Technology</i>		1U01AG066757-01	-	689,213	689,213
		THE-			
		213137/R37AG013			
<i>Pass-Through from Mayo Clinic</i>		925	-	57,230	57,230
		THE-			
		256112/1P01AG06			
<i>Pass-Through from Mayo Clinic</i>		2413-0	-	145,737	145,737
		UTH-			
		250202/PO#66468			
<i>Pass-Through from Mayo Clinic</i>		115/1R	-	49,326	49,326
		1RF1AG057181-01A1			
<i>Pass-Through from Mayo Clinic Jacksonville</i>		01A1	-	32,595	32,595
		GR110157 / SPC-			
<i>Pass-Through from Ohio State University</i>		1000003756	-	211,310	211,310
		P0452A-			
		A/RF1AG057964-			
<i>Pass-Through from Oregon State University</i>		01	-	134,307	134,307
		AG069476-			
		UTHSC01/R01AG0			
<i>Pass-Through from Pennington Biomedical Research Center</i>		69	-	8,890	8,890
<i>Pass-Through from Posit Science Corporation</i>		R44AG047722	-	122,455	122,455
		K00013862-(PO #			
<i>Pass-Through from Regents of the University of Michigan</i>		3006220132)	-	26,822	26,822
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		A21-0056-S001	-	19,119	19,119
<i>Pass-Through from Research Foundation of CUNY</i>		CM000011844-00	-	359,478	359,478



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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 Rhode Island Hospital</i>		R01AG058648	\$ -	30,401	30,401
<i>Pass-Through from Rutgers Cancer Institute of New Jersey</i>		NE	-	240	240
<i>Pass-Through from Rutgers University</i>		M2003025 1107 / R01AG062475- 01A1	-	17,709	17,709
<i>Pass-Through from Rutgers University</i>		7R03AG063251-02	-	102,822	102,822
<i>Pass-Through from Rutgers University</i>		# 1368	-	4,432	4,432
<i>Pass-Through from St. Jude Children's Research Hospital</i>		112036050- 7894266 AGT004431	-	26,060	26,060
<i>Pass-Through from Stream Biomedical, Inc.</i>		1R43AG063619- 01A1	-	5,197	5,197
<i>Pass-Through from SynapTex, LLC</i>		R41AG060836	-	900	900
<i>Pass-Through from Syracuse University</i>		29218-04806-S01	-	24,585	24,585
<i>Pass-Through from Syracuse University</i>		30917-05467-S09 PO 82800 / R56AG059284	-	20,555	20,555
<i>Pass-Through from Texas Biomedical Research Institute</i>		PO#60946/P01AG0 51428	-	9,396	9,396
<i>Pass-Through from Texas Biomedical Research Institute</i>		17-00168 001	-	20	20
<i>Pass-Through from Texas Biomedical Research Institute</i>		20-04697 026	-	15,799	15,799
<i>Pass-Through from Texas Biomedical Research Institute</i>		20-04841	-	27,507	27,507
<i>Pass-Through from Texas Biomedical Research Institute</i>		201/U34AG068482	-	2,749	2,749
<i>Pass-Through from Texas Biomedical Research Institute</i>		20-04848-101	-	10,684	10,684
<i>Pass-Through from Texas Biomedical Research Institute</i>		5P01AG051428-05	-	185,714	185,714
<i>Pass-Through from The Trustees of Columbia University</i>		1R56AG06688901	-	46,738	46,738
<i>Pass-Through from The Trustees of Columbia University</i>		5R56AG05975602	393,000	47,293	440,293
<i>Pass-Through from The University of Texas Foundation, Inc.</i>		10050683-01	-	152,358	152,358
<i>Pass-Through from Tulane University</i>		5U19AG055373-04	-	11,609	11,609
<i>Pass-Through from University of Alabama</i>		A19-0473-S002	-	37,637	37,637
<i>Pass-Through from University of Alabama</i>		R61AG065619	-	39,778	39,778
<i>Pass-Through from University of Alabama</i>		5R01AG06476903	-	20,644	20,644
<i>Pass-Through from University of Alabama - Birmingham</i>		000526886-SC001- GAC/7R56A	-	33,579	33,579
<i>Pass-Through from University of Alabama - Birmingham</i>		000529560-SC001- GAC/1RF1A	-	28,943	28,943
<i>Pass-Through from University of Alabama - Birmingham</i>		1R01AG067513-01	-	1,677	1,677
<i>Pass-Through from University of Alabama - Birmingham</i>		5R01AG067513-02	-	2,701	2,701
<i>Pass-Through from University of Arizona</i>		412921	-	155,046	155,046
<i>Pass-Through from University of Arizona</i>		5P01AG052359- 04S1	-	203,487	203,487
<i>Pass-Through from University of Arizona</i>		547390- (SUPPLEMENT)	-	75,688	75,688
<i>Pass-Through from University of California - Davis</i>		1RF1AG054548-01	-	128,327	128,327
<i>Pass-Through from University of California - Irvine</i>		R01AG058644	-	34,299	34,299
<i>Pass-Through from University of California - Los Angeles</i>		5R01AG06107803	-	158,975	158,975
<i>Pass-Through from University of California - San Diego</i>		MP INVOICE #S9002344	-	72,577	72,577
<i>Pass-Through from University of California - San Diego</i>		R56AG048642- 06A1 / 132325773	-	29,985	29,985
<i>Pass-Through from University of California - San Diego</i>		1RF1AG61022-01 / 117165160	-	844,538	844,538
<i>Pass-Through from University of California - San Diego</i>		122505088/5U19A G010483	-	26,028	26,028
<i>Pass-Through from University of California - San Diego</i>		5U19AG010483	-	1,013	1,013
<i>Pass-Through from University of California - San Francisco</i>		R01AG066137	-	195,569	195,569
<i>Pass-Through from University of California - San Francisco</i>		11953SC UCHC7- 131791533/R01AG 0666	-	3,390	3,390
<i>Pass-Through from University of Connecticut Health Center</i>		R37AG033906	-	9,433	9,433
<i>Pass-Through from University of Florida</i>		R56AG069880	-	15,823	15,823
<i>Pass-Through from University of Florida</i>		BSA21017	-	31,254	31,254
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		ULRF 17-1498; PO	-	10,772	10,772
<i>Pass-Through from University of Louisville</i>		3000205588	-	2,208	2,208
<i>Pass-Through from University of Maryland - Baltimore</i>		R01AG070072	-	3,497	3,497

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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 Michigan</i>		K00013868	\$ -	24,119	\$ 24,119
<i>Pass-Through from University of Michigan</i>		1RF1AG05972301	-	93,131	93,131
<i>Pass-Through from University of Michigan</i>		1R01AG07095301	-	6,424	6,424
<i>Pass-Through from University of Michigan</i>		5P30AG01284627	-	24,666	24,666
<i>Pass-Through from University of Minnesota</i>		H007058804	-	190,359	190,359
<i>Pass-Through from University of Notre Dame</i>		R56AG068149	-	84,354	84,354
		571937 SUPP; PO			
<i>Pass-Through from University of Pennsylvania</i>		4309784	-	46,249	46,249
		571937;PO			
<i>Pass-Through from University of Pennsylvania</i>		4309698	-	390,043	390,043
<i>Pass-Through from University of Pennsylvania</i>		577439	-	16,438	16,438
		578134 PO#			
		4521867 CREDIT			
<i>Pass-Through from University of Pennsylvania</i>		REQUEST	-	42,598	42,598
<i>Pass-Through from University of Pittsburgh</i>		U01AG051406	-	751,864	751,864
<i>Pass-Through from University of Southern California</i>		R01AG054029	-	77,589	77,589
<i>Pass-Through from University of Southern California</i>		R01AG061848	-	78,599	78,599
		103788735/R01AG			
<i>Pass-Through from University of Southern California</i>		047992	-	36,172	36,172
<i>Pass-Through from University of Southern California</i>		109926836	100,576	259,983	360,559
<i>Pass-Through from University of Southern California</i>		119767639- 2	-	12,553	12,553
<i>Pass-Through from University of Southern California</i>		120120727	-	43,853	43,853
		121414839			
<i>Pass-Through from University of Southern California</i>		SUPPLEMENT	-	27,238	27,238
<i>Pass-Through from University of Southern California</i>		128296862	-	16,074	16,074
		131325617-			
<i>Pass-Through from University of Southern California</i>		R01AG053798	-	99,924	99,924
<i>Pass-Through from University of Southern California</i>		132200495	-	111,118	111,118
		133803995 -			
<i>Pass-Through from University of Southern California</i>		R01AG53798-02	-	32,631	32,631
<i>Pass-Through from University of Southern California</i>		139750374	-	175,940	175,940
<i>Pass-Through from University of Southern California</i>		143256323	-	7,632	7,632
<i>Pass-Through from University of Southern California</i>		75684722	-	1,148	1,148
<i>Pass-Through from University of Southern California</i>		79635053	-	10,646	10,646
		5R01AG040146-05			
<i>Pass-Through from University of Tennessee Health Science Center</i>		REVISED	-	24,943	24,943
<i>Pass-Through from University of Utah</i>		10055540-03	-	21,891	21,891
<i>Pass-Through from University of Vermont</i>		5R21AG06035602	-	51,048	51,048
		UWSC10636/R01A			
<i>Pass-Through from University of Washington</i>		G055820	-	5,734	5,734
		UWSC10988 /			
<i>Pass-Through from University of Washington</i>		BPO 37333	-	(761)	(761)
<i>Pass-Through from University of Washington</i>		UWSC11070	-	90,515	90,515
		UWSC11070 /			
<i>Pass-Through from University of Washington</i>		BPO 41595	-	(134)	(134)
		UWSC11070 /			
<i>Pass-Through from University of Washington</i>		BPO 50146	-	1,021,008	1,021,008
<i>Pass-Through from University of Wisconsin - Madison</i>		0000000693	-	16,029	16,029
<i>Pass-Through from University of Wisconsin - Madison</i>		845K386	-	20,544	20,544
<i>Pass-Through from University of Wisconsin System</i>		131	-	21,749	21,749
		1004121-			
<i>Pass-Through from University of Wyoming</i>		UTH/U19AG05775			
		8-0	-	301,787	301,787
		1004121E-			
<i>Pass-Through from University of Wyoming</i>		UTH/U19AG05775			
		8	-	35,062	35,062
		1004121G-UTHSC-			
<i>Pass-Through from University of Wyoming</i>		3	-	16,988	16,988
		1004352E-UTHSC-			
<i>Pass-Through from University of Wyoming</i>		1/	-	23,938	23,938
<i>Pass-Through from University North Carolina - Chapel Hill</i>		5106149	-	40,123	40,123
<i>Pass-Through from University North Carolina - Chapel Hill</i>		5113397	-	49,168	49,168
<i>Pass-Through from University North Carolina - Chapel Hill</i>		5113936	-	61,376	61,376
		WFUHS552702/R0			
<i>Pass-Through from Wake Forest University Health Sciences</i>		1AG058571-0	-	12,642	12,642
		284-101720-			
<i>Pass-Through from Wake Forest University Health Sciences</i>		117751/3U24AG0	-	5,431	5,431
		367-101720-			
<i>Pass-Through from Wake Forest University Health Sciences</i>		111041/R01AG06	-	17,160	17,160

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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 Wake Forest University Health Sciences</i>		5R01AG058921-03	\$ -	\$ 13,591	\$ 13,591
<i>Pass-Through from Washington University</i>		R01HL156991-01	-	3,234	3,234
<i>Pass-Through from Washington University - St. Louis</i>		5R01AG05164703	-	134,450	134,450
<i>Pass-Through from Weill Medical College of Cornell University</i>		202984	-	32,702	32,702
<i>Pass-Through from William Marsh Rice University</i>		R01AG062690	-	39,961	39,961
<i>Pass-Through from William Marsh Rice University</i>		R23302	-	11,743	11,743
		3R01AG062690-			
		02S1	-	14,185	14,185
<i>Pass-Through from William Marsh Rice University</i>		5R01AG062690-02	-	252,863	252,863
		1R44AG06779-			
		01A1	-	8,510	8,510
<i>Pass-Through from Yale University School of Medicine</i>		GK000548 (CON-	-	159,401	159,401
		80000611)			
<i>Pass-Through from Yale University School of Medicine</i>		GK000549 (CON-	-	285,643	285,643
		800001612)			
Total - ALN 93.866			11,271,355	72,059,829	83,331,184
Vision Research	93.867		713,328	20,629,602	21,342,930
<i>Pass-Through from Baylor College of Medicine</i>		7000000313	-	49,492	49,492
		5-U10-EY013272-			
		12	-	(5)	(5)
<i>Pass-Through from Emory University</i>		BL-4624297-UTA;			
		3 PO 67385	-	17,005	17,005
<i>Pass-Through from Jaeb Center for Health Research</i>		MTS1	-	28,601	28,601
<i>Pass-Through from Johns Hopkins University</i>		2004739634	-	11,969	11,969
<i>Pass-Through from Ohio State University</i>		SPC-10000005277	-	13,706	13,706
<i>Pass-Through from RashmiVu, LLP</i>		R42EY031196	-	12,737	12,737
<i>Pass-Through from University of California - Davis</i>		A17-0049-S001	-	89,625	89,625
<i>Pass-Through from University of Iowa</i>		R01EY030366	-	287,747	287,747
<i>Pass-Through from University of Minnesota</i>		N006342902	-	157,464	157,464
<i>Pass-Through from University of Oklahoma</i>		5R01EY02877304	-	54,497	54,497
<i>Pass-Through from University of Tennessee Health Science Center</i>		R01EY031316	-	184,900	184,900
		10055845-01; PO#			
		U000284950	-	24,625	24,625
<i>Pass-Through from University of Utah</i>		5R01EY027859-04	-	34,659	34,659
<i>Pass-Through from University of Washington</i>					
Total - ALN 93.867			713,328	21,596,624	22,309,952
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876		-	146,585	146,585
Medical Library Assistance	93.879		81,073	1,661,611	1,742,684
<i>Pass-Through from Case Western Reserve University</i>		RES515369	-	78,144	78,144
<i>Pass-Through from University of Washington</i>		5R01LM011563-06	-	32,964	32,964
<i>Pass-Through from Vanderbilt University Medical Center</i>		7R21LM012448-03	-	(2,808)	(2,808)
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-29	-	22,621	22,621
<i>Pass-Through from William Marsh Rice University</i>		2T15LM00709328	-	(318)	(318)
COVID-19 - Medical Library Assistance			-	56,557	56,557
Total - ALN 93.879			81,073	1,848,771	1,929,844
Primary Care Training and Enhancement	93.884		-	13,409	13,409
National Bioterrorism Hospital Preparedness Program	93.889		-	251,125	251,125
COVID-19 - National Bioterrorism Hospital Preparedness Program			-	108,139	108,139
Total - ALN 93.889			-	359,264	359,264
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		-	6,625	6,625
<i>Pass-Through from Alcohol and Drug Abuse Council of Deep East Texas</i>		206781	-	27,697	27,697
		1			
<i>Pass-Through from Aliviane, Inc.</i>		GA1RH395330100	-	97,106	97,106
<i>Pass-Through from Meharry Medical College</i>		G25RH32971	-	807	807
<i>Pass-Through from Texas Health Institute</i>		G25RH40062	-	62,430	62,430
Total - ALN 93.912			-	194,665	194,665

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Healthy Start Initiative	93.926		\$ -	\$ 2,276,788	\$ 2,276,788
<i>Pass-Through from Association of Maternal and Child Health Programs</i>		62019-79	-	14,647	14,647
Total - ALN 93.926			-	2,291,435	2,291,435
HIV Prevention Activities Health Department Based	93.940				
<i>Pass-Through from City of Houston Health and Human Services</i>		6U62PS005092	-	237,803	237,803
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943		-	5,593	5,593
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		-	303,410	303,410
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	13,591	13,591
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	93.959		-	15,503	15,503
PPHF Geriatric Education Centers	93.969		-	838,746	838,746
<i>Pass-Through from Baylor College of Medicine</i>		7000000992	-	51,386	51,386
Total - ALN 93.969			-	890,132	890,132
International Research and Research Training	93.989		54,894	398,953	453,847
<i>Pass-Through from University of Maryland - Baltimore</i>		5R21TW010952-02	-	(2,131)	(2,131)
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC61126	-	42,189	42,189
Total - ALN 93.989			54,894	439,011	493,905
Maternal and Child Health Services Block Grant to the States	93.994		-	1,265,174	1,265,174
Total - U.S. Department of Health and Human Services			201,963,136	1,083,492,615	1,285,455,751
<b>Corporation for National and Community Service</b>					
AmeriCorps	94.006		-	564,659	564,659
National Service and Civic Engagement Research Competition	94.026		-	64,303	64,303
<i>Pass-Through from University of Denver</i>		SC37639-01-00	-	12,934	12,934
Total - ALN 94.026			-	77,237	77,237
Total - Corporation for National and Community Service			-	641,896	641,896
<b>Social Security Administration</b>					
Social Security Research and Demonstration	96.007				
<i>Pass-Through from University of Wisconsin - Madison</i>		M2002134	-	14,417	14,417
Total - Social Security Administration			-	14,417	14,417
<b>U.S. Department of Homeland Security</b>					
U.S. Department of Homeland Security	97.XXX				
		HSHQDC-17-C-00063	-	12	12
		LETTER	-	26,572	26,572
		308972	-	7,985	7,985
		7ORSAT20CB0000			
		10	-	183,927	183,927
<i>Pass-Through from Chiron K9 LLC</i>		2020-01	-	69,204	69,204
<i>Pass-Through from Resilience Action Partners</i>		CERC-RAP-TAMU-01	-	29,900	29,900
		AJ 5201 005 TTU			
<i>Pass-Through from TDA Research, Inc.</i>		18 01	-	27,404	27,404
<i>Pass-Through from University of Florida</i>		P0193661	-	98,101	98,101
		HCNTY-			
COVID-19 - U.S. Department of Homeland Security		0000021787	-	2,073,483	2,073,483
Total - ALN 97.XXX			-	2,516,588	2,516,588

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Homeland Security (continued)</b>					
State and Local Homeland Security National Training Program <i>Pass-Through from University of Arkansas System</i>	97.005	18300-2	\$ 451,191	\$ 1,483,405	\$ 1,934,596
			-	167,148	167,148
Total - ALN 97.005			451,191	1,650,553	2,101,744
Hazard Mitigation Grant <i>Pass-Through from University of The Virgin Island</i>	97.039	TAMUCC244001	-	78,599	78,599
Emergency Management Performance Grants	97.042		-	293	293
Assistance to Firefighters Grant <i>Pass-Through from International Public Safety Data Institute</i>	97.044	FY18FPS-04-UT	-	52,043	52,043
			-	120,922	120,922
Total - ALN 97.044			-	172,965	172,965
Centers for Homeland Security <i>Pass-Through from Arizona State University</i>	97.061	A 00000767	1,308,648	4,798,475	6,107,123
<i>Pass-Through from Arizona State University</i>		18-401	-	38,061	38,061
<i>Pass-Through from George Mason University</i>		E2051855	48,520	64,721	113,241
<i>Pass-Through from University of Alaska</i>		P0508233	-	65,982	65,982
<i>Pass-Through from University of Alaska - Anchorage</i>		UAA PO507159	-	8,966	8,966
<i>Pass-Through from University of Illinois</i>		077083-17937	51,398	193,721	245,119
<i>Pass-Through from University of North Carolina</i>		5101656	-	62,793	62,793
<i>Pass-Through from University North Carolina - Chapel Hill</i>		5103190	-	29,381	29,381
Total - ALN 97.061			1,408,566	5,395,308	6,803,874
Scientific Leadership Awards	97.062		-	136,475	136,475
Homeland Security Grant Program	97.067		153,053	13,750	166,803
Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction <i>Pass-Through from Southern Methodist University</i>	97.077	18DNARI00029	-	170,867	170,867
Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	97.104		-	(7,481)	(7,481)
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		-	56,982	56,982
CISA Cyber Security Awareness Campaign	97.128		(2,054)	331,408	329,354
National Nuclear Forensics Expertise Development Program	97.130		-	270,268	270,268
Total - U.S. Department of Homeland Security			2,010,756	10,786,575	12,797,331
<b>U.S. Agency for International Development</b>					
U.S. Agency for International Development <i>Pass-Through from National Academy of Sciences</i> <i>Pass-Through from PATH</i>	98.XXX	AID-OAA-A-11- 00012 AID-OAA-A-11- 00012 UTA21-000034	132,440	-	132,440
			245,811	198,214	444,025
			-	44,088	44,088
Total - ALN 98.XXX			378,251	242,302	620,553
USAID Foreign Assistance for Programs Overseas <i>Pass-Through from Baylor College of Medicine</i>	98.001	AID674A1600003 4726-001-CPFF- 001	2,129,541	3,477,721	5,607,262
			-	28,502	28,502
<i>Pass-Through from Cardno</i>		C0241 02	-	4,293	4,293
<i>Pass-Through from CIMMYT</i>		1003456-S18-	-	76,962	76,962
<i>Pass-Through from Development Alternatives, Inc.</i>		1003506-18S-	-	338,845	338,845
<i>Pass-Through from Development Alternatives, Inc.</i>		S17148	-	733,530	733,530
<i>Pass-Through from Kansas State University</i>		S19148	-	19,983	19,983
<i>Pass-Through from Kansas State University</i>		S19169	-	144,805	144,805
<i>Pass-Through from Kansas State University</i>		S19173	-	14,090	14,090
<i>Pass-Through from Mississippi State University</i>		193900 312455 03	-	46,264	46,264
<i>Pass-Through from National Academy of Sciences</i>		2000009149	-	21,222	21,222

**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. Agency for International Development (continued)</b>					
<i>Pass-Through from Purdue University</i>		F0004868402089	\$ 20,000	\$ 5,200	\$ 25,200
<i>Pass-Through from Purdue University</i>		F9002550402079	-	22,376	22,376
<i>Pass-Through from University of California - Berkeley</i>		00010330	-	22,184	22,184
<i>Pass-Through from University of Florida</i>		00001790	-	64,953	64,953
<i>Pass-Through from University of Georgia</i>		000001996	17,121	21,616	38,737
<i>Pass-Through from University of Georgia</i>		000018989	35,486	79,668	115,154
Total - ALN 98.001			2,202,148	5,122,214	7,324,362
USAID Development Partnerships for University Cooperation and Development	98.012				
<i>Pass-Through from Chemonics International, Inc.</i>		961	-	13,106	13,106
Total - U.S. Agency for International Development			2,580,399	5,377,622	7,958,021
Total Research and Development Cluster			280,530,540	2,013,996,409	2,294,526,949
<b>STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER</b>					
<b>U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grants	84.007		-	33,267,776	33,267,776
ARRA - Federal Supplemental Educational Opportunity Grants			-	520,447	520,447
Total - ALN 84.007			-	33,788,223	33,788,223
Federal Work-Study Program	84.033		-	22,991,498	22,991,498
ARRA - Federal Work-Study Program			-	505,985	505,985
Total - ALN 84.033			-	23,497,483	23,497,483
Federal Perkins Loan Program_Federal Capital Contributions	84.038		-	74,900,707	74,900,707
Federal Pell Grant Program	84.063		-	1,116,104,483	1,116,104,483
Federal Direct Student Loans	84.268		-	2,961,412,517	2,961,412,517
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	3,996,479	3,996,479
Postsecondary Education Scholarships for Veteran's Dependents	84.408		-	30,756	30,756
Total - U.S. Department of Education			-	4,213,730,648	4,213,730,648
<b>U.S. Department of Health and Human Services</b>					
Nurse Faculty Loan Program (NFLP)	93.264		-	2,339,167	2,339,167
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		-	19,899,760	19,899,760
Nursing Student Loans	93.364		-	1,152,391	1,152,391
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	4,570,626	4,570,626
Total - U.S. Department of Health and Human Services			-	27,961,944	27,961,944
Total Student Financial Assistance Programs Cluster			-	4,241,692,592	4,241,692,592
<b>AGING CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		28,447,365	1,866,594	30,313,959
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			6,670,320	-	6,670,320
Total - ALN 93.044			35,117,685	1,866,594	36,984,279

**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>AGING CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		\$ 36,867,192	\$ 1,076,465	\$ 37,943,657
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services			29,039,049	-	29,039,049
Total - ALN 93.045			65,906,241	1,076,465	66,982,706
Nutrition Services Incentive Program	93.053		8,409,712	(453,347)	7,956,365
Total - U.S. Department of Health and Human Services			109,433,638	2,489,712	111,923,350
Total Aging Cluster			109,433,638	2,489,712	111,923,350
<b>CHILD NUTRITION CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
School Breakfast Program	10.553		464,993,285	683,514	465,676,799
National School Lunch Program	10.555		1,341,975,776	1,243,119	1,343,218,895
COVID-19 - National School Lunch Program			178,313,874	52,549	178,366,423
Total - ALN 10.555			1,520,289,650	1,295,668	1,521,585,318
Special Milk Program for Children	10.556		1,707	-	1,707
Summer Food Service Program for Children	10.559		485,703,912	978,455	486,682,367
Child Nutrition Discretionary Grants Limited Availability	10.579		3,022,797	3,202	3,025,999
Total - U.S. Department of Agriculture			2,474,011,351	2,960,839	2,476,972,190
Total Child Nutrition Cluster			2,474,011,351	2,960,839	2,476,972,190
<b>CLEAN WATER STATE REVOLVING FUND CLUSTER</b>					
<b>Environmental Protection Agency</b>					
Capitalization Grants for Clean Water State Revolving Funds	66.458		45,434,413	25,792,392	71,226,805
Total - Environmental Protection Agency			45,434,413	25,792,392	71,226,805
Total Clean Water State Revolving Fund Cluster			45,434,413	25,792,392	71,226,805
<b>CCDF CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Child Care and Development Block Grant	93.575		458,716,717	94,985,051	553,701,768
COVID-19 - Child Care and Development Block Grant			153,171,812	508,605,890	661,777,702
Total - ALN 93.575			611,888,529	603,590,941	1,215,479,470
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		204,355,251	-	204,355,251
<i>Pass-Through from Upper Rio Grande Workforce Development Board</i>		1020CCMC01	-	2,200	2,200
<i>Pass-Through from Upper Rio Grande Workforce Development Board</i>		1021CCM01	-	48,038	48,038
<i>Pass-Through from Workforce Solutions</i>		2020-2021	-	16,915	16,915
Total - ALN 93.596			204,355,251	67,153	204,422,404
Total - U.S. Department of Health and Human Services			816,243,780	603,658,094	1,419,901,874
Total CCDF Cluster			816,243,780	603,658,094	1,419,901,874

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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>CDBG - ENTITLEMENT GRANTS CLUSTER</b>					
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grants/Entitlement Grants	14.218		\$ 842,066	\$ 145,517	\$ 987,583
COVID-19 - Community Development Block Grants/Entitlement Grants			12,695,077	833,770	13,528,847
Total - ALN 14.218			13,537,143	979,287	14,516,430
Total - U.S. Department of Housing and Urban Development			13,537,143	979,287	14,516,430
Total CDBG - Entitlement Grants Cluster			13,537,143	979,287	14,516,430
<b>DISABILITY INSURANCE/SSI CLUSTER</b>					
<b>Social Security Administration</b>					
Social Security Disability Insurance	96.001		-	112,578,487	112,578,487
Total - Social Security Administration			-	112,578,487	112,578,487
Total Disability Insurance/SSI Cluster			-	112,578,487	112,578,487
<b>DRINKING WATER STATE REVOLVING FUND CLUSTER</b>					
<b>Environmental Protection Agency</b>					
Capitalization Grants for Drinking Water State Revolving Funds	66.468		64,450,955	21,143,147	85,594,102
Total - Environmental Protection Agency			64,450,955	21,143,147	85,594,102
Total Drinking Water State Revolving Fund Cluster			64,450,955	21,143,147	85,594,102
<b>ECONOMIC DEVELOPMENT CLUSTER</b>					
<b>U.S. Department of Commerce</b>					
Economic Adjustment Assistance	11.307		41,245	3,023,029	3,064,274
COVID-19 - Economic Adjustment Assistance			-	94,976	94,976
Total - ALN 11.307			41,245	3,118,005	3,159,250
Total - U.S. Department of Commerce			41,245	3,118,005	3,159,250
Total Economic Development Cluster			41,245	3,118,005	3,159,250
<b>EMPLOYMENT SERVICE CLUSTER</b>					
<b>U.S. Department of Labor</b>					
Employment Service/Wagner-Peyser Funded Activities	17.207		12,808,630	45,585,953	58,394,583
Pass-Through from East Texas Council of Governments		751327222	-	(8,795)	(8,795)
Total - ALN 17.207			12,808,630	45,577,158	58,385,788
Jobs for Veterans State Grants	17.801		1,367,398	14,782,222	16,149,620
Total - U.S. Department of Labor			14,176,028	60,359,380	74,535,408
Total Employment Service Cluster			14,176,028	60,359,380	74,535,408
<b>FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Motor Carrier Safety Assistance	20.218		-	23,181,141	23,181,141
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	1,769,088	1,769,088
Total - U.S. Department of Transportation			-	24,950,229	24,950,229
Total Federal Motor Carrier Safety Assistance Cluster			-	24,950,229	24,950,229



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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>FEDERAL TRANSIT CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		\$ 17,200,427	\$ (71,139)	\$ 17,129,288
Total - U.S. Department of Transportation			17,200,427	(71,139)	17,129,288
Total Federal Transit Cluster			17,200,427	(71,139)	17,129,288
<b>FISH AND WILDLIFE CLUSTER</b>					
<b>U.S. Department of the Interior</b>					
Sport Fish Restoration	15.605		781,618	3,675,021	4,456,639
Wildlife Restoration and Basic Hunter Education	15.611		2,051,796	20,472,548	22,524,344
Enhanced Hunter Education and Safety	15.626		-	250,557	250,557
Total - U.S. Department of the Interior			2,833,414	24,398,126	27,231,540
Total Fish and Wildlife Cluster			2,833,414	24,398,126	27,231,540
<b>FOOD DISTRIBUTION CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
Commodity Supplemental Food Program	10.565		25,162,938	91,648	25,254,586
COVID-19 - Commodity Supplemental Food Program			-	2,693	2,693
Total - ALN 10.565			25,162,938	94,341	25,257,279
Emergency Food Assistance Program (Administrative Costs)	10.568		6,629,637	53,218	6,682,855
COVID-19 - Emergency Food Assistance Program (Administrative Costs)			9,701,339	2,510	9,703,849
Total - ALN 10.568			16,330,976	55,728	16,386,704
Emergency Food Assistance Program (Food Commodities)	10.569		146,020,611	-	146,020,611
COVID-19 - Emergency Food Assistance Program (Food Commodities)			51,880,156	-	51,880,156
Total - ALN 10.569			197,900,767	-	197,900,767
Total - U.S. Department of Agriculture			239,394,681	150,069	239,544,750
Total Food Distribution Cluster			239,394,681	150,069	239,544,750
<b>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</b>					
<b>Corporation for National and Community Service</b>					
Foster Grandparent Program	94.011		10,683	2,194,145	2,204,828
Total - Corporation for National and Community Service			10,683	2,194,145	2,204,828
Total Foster Grandparent/Senior Companion Cluster			10,683	2,194,145	2,204,828
<b>HEAD START CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Head Start	93.600		4,203,139	4,071,375	8,274,514
<i>Pass-Through from Education Service Center Region 19</i>		NAID-20210352		21,557	21,557
COVID-19 - Head Start			-	330,961	330,961
Total - ALN 93.600			4,203,139	4,423,893	8,627,032
Total - U.S. Department of Health and Human Services			4,203,139	4,423,893	8,627,032
Total Head Start Cluster			4,203,139	4,423,893	8,627,032

**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>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		\$ -	\$ 3,103,688	\$ 3,103,688
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)			-	951,819	951,819
Total - ALN 93.224			-	4,055,507	4,055,507
Total - U.S. Department of Health and Human Services			-	4,055,507	4,055,507
Total Health Center Program Cluster			-	4,055,507	4,055,507
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Highway Planning and Construction	20.205		223,730,318	4,767,779,376	4,991,509,694
<i>Pass-Through from Nanohmics, Inc.</i>		A2020-0026	-	2,508	2,508
<i>Pass-Through from Nanohmics, Inc.</i>		A2021-0014	-	28,170	28,170
<i>Pass-Through from University of Nebraska - Lincoln</i>		26-1121-4044-002	-	5,309	5,309
<i>Pass-Through from University of Nebraska - Lincoln</i>		26-1121-4045-002	-	17,622	17,622
<i>Pass-Through from University of Nebraska - Lincoln</i>		26-1121-4053-002	-	31,764	31,764
Total - ALN 20.205			223,730,318	4,767,864,749	4,991,595,067
Recreational Trails Program	20.219		2,888,278	702,754	3,591,032
Federal Lands Access Program	20.224		-	2,448,270	2,448,270
Total - U.S. Department of Transportation			226,618,596	4,771,015,773	4,997,634,369
Total Highway Planning and Construction Cluster			226,618,596	4,771,015,773	4,997,634,369
<b>HIGHWAY SAFETY CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
State and Community Highway Safety	20.600		11,257,143	5,957,396	17,214,539
National Priority Safety Programs	20.616		5,480,646	12,047,965	17,528,611
Total - U.S. Department of Transportation			16,737,789	18,005,361	34,743,150
Total Highway Safety Cluster			16,737,789	18,005,361	34,743,150
<b>HOUSING VOUCHER CLUSTER</b>					
<b>U.S. Department of Housing and Urban Development</b>					
Section 8 Housing Choice Vouchers	14.871		6,915,919	192,677	7,108,596
COVID-19 - Section 8 Housing Choice Vouchers			42,901	11,548	54,449
Total - ALN 14.871			6,958,820	204,225	7,163,045
Mainstream Vouchers	14.879		53,045	-	53,045
Total - U.S. Department of Housing and Urban Development			7,011,865	204,225	7,216,090
Total Housing Voucher Cluster			7,011,865	204,225	7,216,090
<b>MEDICAID CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
State Medicaid Fraud Control Units	93.775		-	16,112,069	16,112,069
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	37,853,521	37,853,521

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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>MEDICAID CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			\$ -	\$ 651,721	\$ 651,721
Total - ALN 93.777			-	38,505,242	38,505,242
Medical Assistance Program	93.778		8,924,709	30,239,188,958	30,248,113,667
<i>Pass-Through from Harris County Hospital District</i>		HCHD-365 / HHS00909700002	-	56,841	56,841
COVID-19 - Medical Assistance Program			88,571	1,905,391,072	1,905,479,643
Total - ALN 93.778			9,013,280	32,144,636,871	32,153,650,151
Total - U.S. Department of Health and Human Services			9,013,280	32,199,254,182	32,208,267,462
Total Medicaid Cluster			9,013,280	32,199,254,182	32,208,267,462
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>					
<b>U.S. Department of Education</b>					
Special Education Grants to States	84.027A		1,004,765,909	37,139,514	1,041,905,423
<i>Pass-Through from Clear Creek Independent School District</i>		H027A150008	-	69,990	69,990
<i>Pass-Through from Education Service Center Region 17</i>		20-0059	-	47,131	47,131
<i>Pass-Through from Education Service Center Region 17</i>		20-1208	-	171,372	171,372
<i>Pass-Through from Friendswood Independent School District</i>		FISD MOA	11,259	-	11,259
Total - ALN 84.027A			1,004,777,168	37,428,007	1,042,205,175
Special Education Preschool Grants	84.173A		20,498,089	64,174	20,562,263
Total - U.S. Department of Education			1,025,275,257	37,492,181	1,062,767,438
Total Special Education Cluster (IDEA)			1,025,275,257	37,492,181	1,062,767,438
<b>SNAP CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
Supplemental Nutrition Assistance Program	10.551		-	11,363,169,903	11,363,169,903
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		28,129,597	172,329,625	200,459,222
Total - U.S. Department of Agriculture			28,129,597	11,535,499,528	11,563,629,125
Total SNAP Cluster			28,129,597	11,535,499,528	11,563,629,125
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		6,144,708	(593)	6,144,115
COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities			127,269	-	127,269
Total - ALN 20.513			6,271,977	(593)	6,271,384
Total - U.S. Department of Transportation			6,271,977	(593)	6,271,384
Total Transit Services Programs Cluster			6,271,977	(593)	6,271,384
<b>TRIO CLUSTER</b>					
<b>U.S. Department of Education</b>					
TRIO Student Support Services	84.042A		-	6,172,141	6,172,141
TRIO Talent Search	84.044A		-	7,519,782	7,519,782
TRIO Upward Bound	84.047A		-	12,743,132	12,743,132
Upward Bound Math-Science	84.047M		-	1,044,104	1,044,104

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2021**

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>TRIO CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
Veterans Upward Bound Program	84.047V		\$ -	\$ 315,065	\$ 315,065
TRIO Educational Opportunity Centers	84.066		-	755,334	755,334
TRIO McNair Post-Baccalaureate Achievement	84.217A		-	1,636,623	1,636,623
Total - U.S. Department of Education			-	30,186,181	30,186,181
Total TRIO Cluster			-	30,186,181	30,186,181
<b>WIOA CLUSTER</b>					
<b>U.S. Department of Labor</b>					
WIOA Adult Program	17.258		64,889,777	720,750	65,610,527
<i>Pass-Through from Rural Capital Area Workforce Development Board, Inc.</i>		TSU 1-19	-	12,655	12,655
<i>Pass-Through from Rural Capital Area Workforce Development Board, Inc.</i>		TX STATE 1-21	-	43,173	43,173
Total - ALN 17.258			64,889,777	776,578	65,666,355
WIOA Youth Activities	17.259		54,121,455	9,597,253	63,718,708
WIOA Dislocated Worker Formula Grants	17.278		65,920,192	1,496,482	67,416,674
<i>Pass-Through from Workforce Solutions</i>		SIFUENTES-IED- 10159	-	21,425	21,425
Total - ALN 17.278			65,920,192	1,517,907	67,438,099
Total - U.S. Department of Labor			184,931,424	11,891,738	196,823,162
Total WIOA Cluster			184,931,424	11,891,738	196,823,162
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 13,790,913,456</b>	<b>\$ 101,261,320,266</b>	<b>\$ 115,052,233,722</b>

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2021**

**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, 2021. 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 the SAM 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 2021 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 2021 Compliance Supplement follow the cost principles contained in the Uniform Grant Management Standards 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, 2021**

**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**

No state agencies elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**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, 2021**

**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	\$ 72,317,015,507
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Federal Revenue	34,136,450,957
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Capital Contributions - Federal	1,120,549
Statement of Changes in Fiduciary Net Position	107,670,310
Total Federal Revenue per Fund Financial Statements	<u>106,562,257,323</u>

**RECONCILING ITEMS**

Noncash Federal Commodities/Vaccines/Surplus Property/ Other (Note 6)	909,646,800
Various Loans Processed by Universities and Agencies (Note 5)	2,965,783,797
Beginning Balance of Loans as of September 1, 2020 for Various Loan Programs (Note 5)	98,117,849
State Unemployment Funds (Note 4)	4,873,373,845
Programs Not Subject to OMB Uniform Guidance (Note 8)	(227,165,905)
Other*	(69,218,579)
Blended Component Unit Not Included in the Schedule of Expenditures of Federal Awards (Note 1(a))	(60,561,408)
Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 115,052,233,722</u>

\*This amount includes deductions of \$9,566,254 for fixed fee contracts; deductions of \$4,892,966 for vendor transactions; deductions of \$90,404,306 for the timing differences between Provider Relief Fund payments and expenditure recognition; deductions of \$90,763 for the Smith-Lever Act Federal Appropriation; and additions of \$12,545,203 for Credit Enhancement for Charter School Facilities; additions of \$23,190,367 for other transactions; and an addition of \$140 for rounding 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 \$4.9 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, 2021**

**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, 2020	Ending Balance of Loans as of August 31, 2021	New Loans Processed
84.032-L	Federal Family Education Loan Program (FFELP)	\$ 3,025,978	\$ 2,789,427	\$ -
84.038	Federal Perkins Loan (FPL) - Federal Capital Contributions	75,062,455	57,732,292	(162,902)
93.108	Health Education Assistance Loan Program (HEAL)	902,417	631,307	-
93.264	Nurse Faculty Loan Program (NFLP)	1,238,390	1,348,639	1,100,777
93.342	Health Professions Student Loans, Including Primary Care Loans/ Loans for Disadvantaged Students (HPSL/PCL/LDS)	16,857,748	17,340,408	3,042,013
93.364	Nursing Student Loans (NSL)	760,998	868,943	391,392
93.408	ARRA - Nurse Faculty Loan Program	269,863	84,142	-
		<u>\$ 98,117,849</u>	<u>\$ 80,795,158</u>	<u>\$ 4,371,280</u>



**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2021**

**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)	\$ 2,961,412,517

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, 2021, were approximately \$67.7 million and are included in the Schedule. CWSRF outstanding loans, with no continuing audit requirements, at August 31, 2021, were approximately \$3.1 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, 2021, were approximately \$70.7 million and are included in the Schedule. DWSRF outstanding loans, with no continuing audit requirements, at August 31, 2021, were approximately \$1.7 billion.

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2021**

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

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

Drinking Water State Revolving Funds (DWSRF, ALN 66.468) (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)	\$    67,673,950
66.468	Drinking Water State Revolving Funds (DWSRF)	70,675,200
Total New Loans Processed		<u>\$    138,349,150</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.

**(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 million in federal grants, to which the Texas Education agency added \$100,000, to establish the Texas Credit Enhancement Program ("TCEP"). The \$12.5 million of federal grants received are subject to continuing audit requirements and are included in the Schedule. In addition, approximately \$58.0 thousand of interest earned on the federal grant monies drawn down in fiscal 2021 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, 2021, approximately \$12.4 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, 2021**

**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	\$ 161,920,000
10.559	Summer Food Service Program for Children	14,000
10.565	Commodity Supplemental Food Program	20,736,000
10.569	Emergency Food Assistance Program (Food Commodities)	196,848,767
39.003	Donation of Federal Surplus Personal Property	14,858,460
93.268	Immunization Cooperative Agreements	515,269,573
Total Grant Awards		<u>\$ 909,646,800</u>

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

During fiscal year 2021, the state received cash rebates from infant formula manufacturers in the amount of approximately \$202.7 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, 2021, the fund financial statements include \$227.1 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 \$148.9 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 \$78.2 million related to the program.

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2021**

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

After a Presidential-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, 2021, \$6.8 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, 2021 included a series of audits of state agencies that administered the Provider Relief Fund (PRF) program.

The following state agencies, by taxpayer identification number (TIN) are included in the audit of the PRF program:

TIN	State Agency
746001118	University of Texas MD Anderson Cancer Center
742638006	Health and Human Services Commission
746000949	University of Texas Medical Branch at Galveston
756002868	University of Texas Southwestern Medical Center

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

During fiscal year 2021, the state received EHV program funding in the amount of approximately \$54.4 thousand 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)**

The state is the recipient of federally donated PPE. The fair market value of the PPE at the time of receipt was \$8.4 million.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT  
YEAR ENDED AUGUST 31, 2021**

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**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT  
YEAR ENDED AUGUST 31, 2021**

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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, 2021*, dated February 22, 2022.

**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>
17.225	Unemployment Insurance
97.050	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs

**Major Programs with Significant Deficiencies:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
17.225	Unemployment Insurance
20.509	Formula Grants for Rural Areas
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States
84.425	Education Stabilization Fund
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.958	Block Grants for Community Mental Health Services
97.050	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs
Cluster	Workforce Innovation and Opportunity Act Cluster (WIOA)
Cluster	Highway Planning and Construction Cluster
Cluster	Aging Cluster
Cluster	Medicaid Cluster
Cluster	Research and Development Cluster

**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT  
YEAR ENDED AUGUST 31, 2021**

**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>
17.225	Unemployment Insurance
97.050	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs

**Unmodified:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
20.509	Formula Grants for Rural Areas
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
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
84.425	Education Stabilization Fund
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.498	Provider Relief Fund
93.917	HIV Care Formula
93.958	Block Grants for Community Mental Health Services
Cluster	Workforce Innovation and Opportunity Act Cluster (WIOA)
Cluster	Highway Planning and Construction Cluster
Cluster	Aging 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 STATEWIDE SINGLE AUDIT REPORT  
YEAR ENDED AUGUST 31, 2021**

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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>
17.225	Unemployment Insurance
20.509	Formula Grants for Rural Areas
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
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
84.425	Education Stabilization Fund
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.498	Provider Relief Fund
93.917	HIV Care Formula
93.958	Block Grants for Community Mental Health Services
97.050	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs
Cluster	Workforce Innovation and Opportunity Act Cluster (WIOA)
Cluster	Highway Planning and Construction Cluster
Cluster	Aging Cluster
Cluster	Medicaid Cluster
Cluster	Research and Development Cluster

Dollar threshold used to distinguish between  
Type A and Type B programs:

\$ 172,578,350

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 STATEWIDE SINGLE AUDIT REPORT  
YEAR ENDED AUGUST 31, 2021**

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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, 2021 dated February 22, 2022.

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**STATE OF TEXAS  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2021**

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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 non-compliance, 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

**2021 – 001 Allowable Costs/Cost Principles – Indirect Cost Reimbursements**

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: NU50CK000501  
8/1/2019 – 7/31/2024

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), 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 Federal Funds Reporting Manager performs calculations throughout the fiscal year for indirect cost reimbursements based on approved federal rates. Once complete, a memo is sent to the Cash Management Branch Manager detailing the project codes, funding sources, and amounts to be processed and drawn for reimbursement.

Audit procedures included a sample of seven indirect cost calculations. For one calculation, the supporting documentation contained a formula error that resulted in double counting certain costs. As a result, the agency had overdrawn \$64,669 in indirect cost reimbursements as of the date of the calculation. For two samples, the agency was unable to provide supporting documentation of the calculation.

**Questioned costs:** None.

**Cause:** DSHS does not currently have a process in place to review the calculations for completeness and accuracy.

**Effect:** The agency was reimbursed for \$64,669 of costs in excess of what was allowed at the time of the calculation.

**Repeat Finding:** No

**Recommendation:** DSHS should implement a formally documented review process over the completeness and accuracy of the indirect cost reimbursement calculations.

**Views of responsible officials:** DSHS acknowledges and agrees with the recommendation on the indirect cost drawn for ELC ALN 93.323. Through analysis of the exception identified in the audit, DSHS will work to develop and implement corrective action to further improve the process for review of the indirect cost calculations.

**2021 – 001 (Continued)**

**Corrective action plan:** DSHS will implement process review enhancements in this area. DSHS will implement manager review processes for the Indirect Cost calculations before being submitted to Cash Management for the draw of indirect cost reimbursements.

**Implementation dates:** March 2022

**Responsible persons:** Leslie Aguilar, Accounting Director

**2021 – 002 Reporting – FFATA Subawards**

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: NU50CK000501  
8/1/2019 – 7/31/2024

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), 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:** 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 populated in an Excel template and submitted to the CMS Finance Team to enter into FSRS by the end of the subsequent month. Under the current process and for quality assurance purposes, the DSHS FFATA Coordinator must verify each FFATA report against each Excel spreadsheet and corrections are made if necessary.

Audit procedures included a sample of two monthly FFATA submissions. For one of the two submissions, there was no evidence of verification of the data submitted in FSRS.



**2021 – 002 (Continued)**

**Questioned costs:** None.

**Cause:** DSHS failed to maintain evidence of the verification of the data submitted in September 2020 in the FSRs.

**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 of FFATA reports for completeness and accuracy prior to submission.

**Views of responsible officials:** DSHS agrees with this recommendation. Existing FFATA reporting procedures should be formalized and enhanced.

**Corrective action plan:** DSHS Contract Management Section has a process to ensure FFATA reports submitted every month are complete and accurate, however, it is not formally documented. DSHS Contract Management Section is currently developing a checklist between the FFATA Coordinator and the Contract Management Section Finance Team to document processes and controls established by each area to ensure complete and accurate reported data, to include a final signoff verifying review. Subsequently, the Contract Management Section will update existing procedures to incorporate the checklist by March 1, 2022.

**Implementation dates:** March 1, 2022

**Responsible persons:** Patty Melchior, Director, Contract Management Section

HEALTH AND HUMAN SERVICES COMMISSION

Health and Human Services Commission

**2021 – 003 Allowable Costs/ Cost Principles – Information Technology – Password Configuration**

**Health and Human Services Commission / Department of Family and Protective Services/ Department of State Health Services**

Federal Agency: U.S. Department of Health and Human Services  
U.S. Department of Treasury  
U.S. Department of Homeland Security  
U.S. Department of Agriculture  
Social Security Administration

Federal Program Title: Medicaid Cluster  
Coronavirus Relief Fund  
Block Grants for Community Mental Health Services  
Aging Cluster  
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs  
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (nonmajor)  
Social Services Block Grant (nonmajor)  
Children's Health Insurance Program (CHIP) (nonmajor)  
Block Grants for Prevention and Treatment of Substance Abuse (nonmajor)  
Disability Insurance/SSI Cluster (nonmajor)  
Foster Care-Title IV-E (nonmajor)  
Adoption Assistance (nonmajor)  
Immunization Cooperative Agreements (nonmajor)

ALN: 93.775, 93.777, 93.778  
21.019  
93.958  
93.044, 93.045, 93.053  
97.050  
10.557 (nonmajor)  
93.667 (nonmajor)  
93.767 (nonmajor)  
93.959 (nonmajor)  
96.001, 96.006 (nonmajor)  
93.658 (nonmajor)  
93.659 (nonmajor)  
93.268 (nonmajor)

Pass-Through Agency: Office of the Governor (Coronavirus Relief Fund only)

Pass-Through Number(s): N/A

Award Numbers and Periods: Medicaid Cluster  
2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL, 2105TX5021, 2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT  
10/1/2019 – 9/30/2020, 10/1/2020 – 9/30/2021

Coronavirus Relief Fund  
2020-CF-21019  
4/15/2019-12/31/2021

**2021 – 003 (Continued)**

Block Grants for Community Mental Health Services

B09SM083830, B09SM083999, B09SM082632, B09SM010051  
10/01/2020 – 09/30/2022, 03/15/2021 – 03/14/2023, 10/01/2019 – 09/30/2021,  
10/01/2018 – 09/30/2020

Aging Cluster

1901TXOASS, 2001TXOASS, 2101TXOASS, 1901TXOACM, 2001TXOACM,  
2101TXOACM, 1901TXOAH, 2001TXOAH, 2101TXOAH, 1901TXOANS,  
2001TXOANS, 2101TXOANS  
10/01/2018-09/30/2021, 10/01/2019-09/30/2022, 10/01/2020-09/30/2022

Presidential Declared Disaster Assistance to Individuals and Households – Other Needs

FEMA-4586-DR-TX, FEMA-4454-DR-TX, FEMA-4466-DR-TX  
02/19/2021-08/19/2022, 07/17/2019-01/17/2021, 10/4/2019-2/4/2021

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 §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 password management at HHSC is not consistently adhering to the password parameters as stated in the HHSC Information Security Policy. During our testing we noted the following deviations:

- CAPPs FIN: The minimum password length was set to eight characters and the password history was set to five days. Since CAPPs FIN is defined as a high-risk system, per the HHSC Information Security Policy IA-05(01) Password Based Authentication, the minimum password length needs to meet or exceed 15 characters and password history of 12 days. Additionally, the password age is set to zero days. Per section 3.2.20 the minimum password age should be one day. The CAPPs FIN password length and history was updated on August 9, 2021 to be compliant with the HHSC Information Security Policy.
- RMS: The password minimum age was set to zero days. Per the HHSC Information Security Policy - Password Based Authentication, the minimum password age should be set to one day.
- TIERS: The password minimum age was set to zero days. Per the HHSC Information Security Policy - Password Based Authentication, the minimum password age should be set to one day.

**Questioned Costs:** None.

**Cause:** HHSC did not have processes in place to enforce password policies as outlined in the HHSC Information Security Policy.

**Effect:** Failure to follow HHSC’s password policies increases the risk of inappropriate access.

**Repeat Finding:** 2020 – 012

**Recommendation:** We recommend that HHSC update password configurations for TIERS and RMS to be compliant with its internal policies. CAPPs FIN was updated on August 9, 2021.

**2021 – 003** (Continued)

**Views of responsible officials:** Agree

**Corrective action plan:** CAPPS FIN - The CAPPS FIN team has implemented Password and other Security requirements as of August 9, 2021. To align with HHS IS Security Policy, the CAPPS FIN team has implemented the following: password setting has been changed from eight characters to 15 characters; extended password generations for password reuse has been changed from five to 12 generations; and the system will lock after three failed login attempts.

RMS - In order to comply with the HHSC IS Security Policy, HHS has submitted a change request form to our RMS vendor, Interactive Voice Applications, Inc. requesting a password configuration change as of 11/2/2021. The change request was completed on 12/9/2021 and accepted by HHS on 12/16/2021.

TIERS - In order to bring password settings into compliance with the HHSC IS Security Policy, TIERS Operations will work with the TIERS SSA Development team to replace the current IBM Security Access Manager (ISAM) tool with the IBM Security Identity Manager (ISIM) tool. This change will allow for password age customizations to be implemented by 1/31/2023.

Milestone 1: The TIERS Social Services Applications (SSA) Development team will direct users to the ISIM tool instead of the ISAM tool. Development and testing will happen between (September – December 2022)

Milestone 2: ISIM password changes will be released into production by January 2023.

**Implementation dates:** CAPPS FIN - 8/9/2021; RMS - 12/15/2021; TIERS - 1/31/2023

**Responsible persons:** Leatha Marr, Director, IT Application Services  
Jan Amazeen, Manager WM & RMS Unit  
Daniel Kellogg, Director, IT Infrastructure Services

**HEALTH AND HUMAN SERVICES COMMISSION**

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**2021 – 004 Allowable Costs/Cost Principles – Cost Allocation Plan**

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: Aging Cluster  
Medicaid Cluster  
Block Grants for Community Mental Health Services  
Social Services Block Grant (nonmajor)  
Children’s Health Insurance Program (CHIP) (nonmajor)  
Block Grants for Prevention and Treatment of Substance Abuse (nonmajor)  
Disability Insurance/SSI Cluster (nonmajor)  
Money Follows the Person Rebalancing Demonstration (nonmajor)  
TANF (nonmajor)  
CCDF Cluster (nonmajor)  
SNAP Cluster (nonmajor)  
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (nonmajor)  
Special Education-Grants for Infants and Families (nonmajor)

ALN: 93.044, 93.045, 93.053  
93.775, 93.777, 93.778  
93.958  
93.667 (nonmajor)  
93.767 (nonmajor)  
93.959 (nonmajor)  
96.001, 96.006 (nonmajor)  
93.791 (nonmajor)  
93.558 (nonmajor)  
93.575, 93.596, 93.489 (nonmajor)  
10.551, 10.561 (nonmajor)  
10.557 (nonmajor)  
84.181 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Aging Cluster  
1901TXOASS, 2001TXOASS, 2101TXOASS, 1901TXOACM, 2001TXOACM,  
2101TXOACM, 1901TXOAH, 2001TXOAH, 2101TXOAH, 1901TXOANS,  
2001TXOANS, 2101TXOANS  
10/01/2018-09/30/2021, 10/01/2019-09/30/2022, 10/01/2020-09/30/2022

Medicaid Cluster  
2005TXIN, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL, 2105TX5021,  
2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXIN  
10/1/2019 – 9/30/2020, 10/1/2020 – 9/30/2021

Block Grants for Community Mental Health Services  
B09SM083830, B09SM083999, B09SM082632, B09SM010051  
10/01/2020 – 09/30/2022, 03/15/2021 – 03/14/2023, 10/01/2019 – 09/30/2021,  
10/01/2018 – 09/30/2020

**2021 – 004 (Continued)**

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:** with 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 45 CFR §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 §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.

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.

**Condition:** During testing over the application of the 2021 PACAP, the following items were noted:

- The PACAP does not include all department codes that HHSC is using to charge items. For two of 60 samples tested, the departments were not included in the PACAP and could not be tied to an allocation method.
- For one of 60 samples tested for proper reallocation of estimates, the incorrect percentages were applied in the reallocation journal entry when adjusting costs to actual.

**Questioned costs:** None.

**Cause:** (1) Department IDs – HHSC is not reviewing and updating its PACAP plan on a regular basis. (2) Reallocation entry – Between the time the supporting calculations were prepared and the time the entries were made in the system, the percentages were altered and subsequently entered improperly.

**Effect:** Failure to accurately record indirect costs may result in noncompliance with grant terms and conditions.

**Repeat Finding:** 2020-016, 2019-006, 2018-005, 2017-009, and 2016-024

**Recommendation:** (1) HHSC should review and update the cost allocation plan to ensure that the PACAP accurately describes how costs will be allocated between the federal programs and the state. (2) HHSC should minimize the time between preparing the supporting calculations and entering into the system to ensure proper recording.

**Views of responsible officials:** Bullet point one: HHSC acknowledges the findings. New Dept IDs are added to the PACAP based on whether a Dept ID is in use in the system of record (CAPPS-Fin) on the PACAP submission effective date. The “missing” Dept IDs used service dates before the PACAP effective date. However, these Dept IDs were setup and had transactions processed after the PACAP effective date, and therefore showed up in the audit samples as missing from the PACAP. This is expected as a normal part of HHSC’s operations, since new Dept IDs may be setup and transactions may be processed against the new Dept IDs well after a cost has been accrued for a variety of reasons. HHSC will further improve communication about HHSC’s business operations to address this finding.

**2021 – 004 (Continued)**

**Views of responsible officials (Continued):** Bullet point two: The Texas Health and Human Services Commission (HHSC) acknowledges and agree with the findings. Through analysis of the exceptions identified in the audit, HHSC will work to develop and implement corrective action to further improve the processes.

**Corrective action plan:** Bullet point one: The following information was added to the FY 2022 PACAP to help clarify HHSC's business operations.

"HHSC must promptly revise its PACAP whenever the procedures described in the existing plan become outdated. This situation can occur as a result of changes to the State Plan for one of the public assistance programs, organizational changes, changes in program operations or when other changes occur which make the procedures in the approved PACAP invalid. It can also result from changes in Federal law or regulations affecting the validity of the approved cost allocation procedures, or when a material defect in the PACAP is disclosed by either the State or the Cost Allocation Services (CAS) (formerly the Division of Cost Allocation (DCA))." - Section I, pg. 7.

"The information contained in Texas HHSC's PACAP is based on information queried from HHSC's system of record at a point in time; the effective date noted in this document. The estimates shown in the Fiscal Impact Statement are based on information that has been entered into the system of record as of the PACAP effective date." - Section I, pg. 8

"Department IDs included in the PACAP represent all non-client services and non- subrecipient budgets or expenditures in open state appropriation years (current state appropriation year and past two state appropriation years) as of the PACAP effective date." - Section I, pg. 9.

The following additional clarifying language will be added to the next PACAP submission to clarify why this happens as a normal part of HHSC's operations.

"A new Dept ID may be charged for costs accrued before the PACAP effective date in accordance with the service date of the allowable good or service, and this could cause the Dept ID to appear to be missing from the PACAP when it was actually not in use by the effective date and therefore excluded from the submission. After completion of a PACAP submission, new Dept IDs are added to the next PACAP submission as a part of the normal course of HHSC's business operations."

Bullet point two: Fund Accounting will work with CFO Operations Support to implement an automated post reallocation verification of factor percentages ensuring that the correct actual percentages are allocated on the journal and posted in CAPPS.

**Implementation dates:** Bullet point one: 8/31/2022; Bullet point two: 8/31/2022

**Responsible persons:** Bullet point one: Racheal Kane, Federal Funds Director  
Bullet point two: Racheal Kane, Federal Funds Director and Derrick Payton, Fund Accounting Manager

**2021 – 005 Reporting – FFATA Subawards**

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 Numbers and Periods: 1901TXOASS, 2001TXOASS, 2101TXOASS, 1901TXOACM, 2001TXOACM, 2101TXOACM, 1901TXOAH, 2001TXOAH, 2101TXOAH, 1901TXOANS, 2001TXOANS, 2101TXOANS  
10/01/2018-09/30/2021, 10/01/2019-09/30/2022, 10/01/2020-09/30/2022

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

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** In conjunction with the Federal Funds Office (FFO), the Access and Eligibility Services (AES) Section coordinates the FFATA reporting process for the Aging Cluster at the Health and Human Services Commission (HHSC). 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).

Under the requirements of the Federal Funding Accountability and Transparency Act (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:** AES maintains a FFATA Reporting Template which includes all data elements required to be submitted in the FSRS. This template is to be sent to the FFO team for all applicable subawards by the 15th of every month. Prior to sending to FFO, the AES group reviews the information for completeness and accuracy.

Audit procedures included a sample of four monthly FFATA submissions. For three of the four submissions, there was no evidence of review of the data provided to the FFO for input into the FSRS.

**Questioned costs:** None.

**Cause:** AES had experienced turnover at the management level during the fiscal year who had overseen the FFATA submissions. Additionally, HHSC was in the process of transitioning the FFATA responsibilities to new departments during the fiscal year.

**Effect:** Failure to review FFATA submissions for completeness and accuracy may lead to inaccurate information being reported in FSRS.

**Repeat Finding:** No

**Recommendation:** HHSC should enforce controls in place to formally review FFATA reports for completeness and accuracy prior to submission. This review and approval should be documented on the FFATA Reporting Template.



**2021 – 005 (Continued)**

**Views of responsible officials:** AES agrees with the finding. However, AES does not have ownership of the FFATA Report Template. The FFATA Report Template is maintained by the Health and Human Services Commission’s (HHSC’s) Chief Financial Officer’s (CFO’s) Federal Funds Office Policy team. The FFATA Report Template was updated in October 2021, and the new form does not capture the management review and approval on the template. The FFATA Report Template will need to be updated to include the fields to record the management level review and approval.

**Corrective action plan:** AES will contact the HHSC CFO Federal Funds Office Policy team to share this audit finding, and request that the FFATA Report Template be updated. In the interim, until the FFATA Report Template is updated, the manager’s approval will be recorded on the “upload tab” of the FFATA Report Template.

The FFATA procedures, implemented May 15, 2020, reflects the process for the manager’s review. Effective for the January 2022 reporting period, the interim process will be implemented and the FFATA procedures will be updated by February 18, 2022. AES will contact the Federal Funds Office Policy team to share the audit finding and request updates to the FFATA template by February 18, 2022.

**Implementation dates:** February 18, 2022

**Responsible persons:** Reynaldo De La Garza, AES Office of Administration  
Lakilia Jackson, AES Audit Coordinator

**2021 – 006 Subrecipient Monitoring – Subaward Agreements**

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

Federal Program Title: Block Grants for Community Mental Health Services  
Social Services Block Grant (nonmajor)  
Block Grants for Prevention and Treatment of Substance Abuse (nonmajor)  
TANF (nonmajor)

ALN: 93.958  
93.667 (nonmajor)  
93.959 (nonmajor)  
93.558 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Block Grants for Community Mental Health Services  
B09SM083830, B09SM083999, B09SM082632, B09SM010051  
10/01/2020 – 09/30/2022, 03/15/2021 – 03/14/2023, 10/01/2019 – 09/30/2021,  
10/01/2018 – 09/30/2020

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

**2021 – 006 (Continued)**

**Criteria or specific requirement:** The Behavioral Health Services Section coordinates the subrecipient monitoring process for the Mental Health Block Grant (MHBG) at the Health and Human Services Commission (HHSC). 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 2 CFR §200.331, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the certain information at the time of the subaward and if any of these data elements change, include the changes in the subsequent award modification. Required information includes the indirect cost rate for the federal award (including if the de minimis rate is charged). In addition, the approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government should be used, or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate.

**Condition:** HHSC is not applying the correct indirect cost rates for federal awards per the regulations when the subrecipient has an existing federally recognized indirect cost rate. When the subrecipient does not have a federally recognized indirect cost rate, HHSC is negotiating methodologies for applying indirect costs rather than rates. These methodologies are only being validated through periodic onsite reviews. For nine of the nine contracts selected for testing for the Mental Health Block Grant, federally negotiated indirect cost rates had not been incorporated into the contracts.

**Questioned costs:** None.

**Cause:** HHSC continues to incorporate indirect cost rates into current contract, which is a multi-year process.

**Effect:** Failure to incorporate indirect cost rates into executed contracts may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** 2020-021, 2018-012, 2017-021

**Recommendation:** HHSC should continue to apply federally negotiated indirect cost rates to subrecipient contracts who have a federally negotiated rate. For subrecipients who do not have a federally negotiated indirect cost rate, HHSC should work with the subrecipient to obtain an indirect cost rate or determine if the subrecipient is eligible for the de minimis 10% rate.

**Views of responsible officials:** Accepted.

**Corrective action plan:** The Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost rates for the Health and Human Services system cost reimbursement contracts. Once a rate is established, the contracting area incorporates the rate into the cost reimbursement contract. HHSC IDD-BHS will incorporate approved indirect cost rates into cost reimbursement contracts.

**Implementation dates:** 9/30/2022

**Responsible persons:** Ariana Torres, Manager, Federal Funds Office Indirect Cost Group  
Roderick Swan, Associate Commissioner, IDD-BH Contract Operations

**2021 – 007 Reporting – Submission of FFATA Subawards**

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 Numbers and Periods: Block Grants for Community Mental Health Services  
B09SM083830, B09SM083999, B09SM082632, B09SM010051  
10/01/2020 – 09/30/2022, 03/15/2021 – 03/14/2023, 10/01/2019 – 09/30/2021,  
10/01/2018 – 09/30/2020

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:** In conjunction with responsible program personnel, the Federal Funds Office (FFO) coordinates FFATA Reporting at the Health and Human Services Commission (HHSC). 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).

Under the requirements of the Federal Funding Accountability and Transparency Act (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:** During the fiscal year, a total of \$139,476,688 was awarded and obligated to HHSC for the program. Additionally, \$56,980,096 or 97% of total program expenditures were passed through to 61 subrecipients during the fiscal year. However, the agency did not submit any subawards of \$30,000 or more in the FSRS throughout the year.

**Questioned costs:** None.

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

**Repeat Finding:** No

**Recommendation:** Program personnel should implement policies and procedures related to FFATA Reporting to ensure the required subawards are being provided the Federal Funds Office when required in order to be submitted accurately and timely in FSRS.

**Views of responsible officials:** Accepted.

**2021 – 007 (Continued)**

**Corrective action plan:** Effective October 1, 2021, HHSC updated policies and procedures related to FFATA reporting to ensure the required subawards are submitted accurately and timely for all departments. Through the new process, Federal Funds Office (FFO) will collect and report the data provided from departments to FSRs.

**Implementation dates:** 10/1/2021

**Responsible persons:** Ed Sinclair, Director, IDD-BH Business Operations  
HHSC Racheal Kane, Federal Funds Director, HHSC

**2021 – 008 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 Numbers and Periods: 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL, 2105TX5021,  
2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT  
10/1/2019 – 9/30/2020, 10/1/2020 – 9/30/2021

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 §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 §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.

Per 42 CFR §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 (SSADM), 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.

**2021 – 008 (Continued)**

**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 40 providers, which resulted in the following:

- For 14 samples, supporting documentation was not included in the file indicating the LEIE and EPLS databases were checked at the time of the most recent enrollment,
- For 15 samples, supporting documentation was not included in the file indicating the SSADMF database was checked at the time of the most recent enrollment,
- For 19 samples, supporting documentation was not included in the file indicating the NPPES database was checked at the time of the most recent enrollment,
- For 7 samples, supporting documentation was not included in the file indicating the date of the most recent enrollment, and
- For 16 samples, the LEIE and EPLS were not being checked at least monthly.

**Questioned costs:** None.

**Cause:** Procedures for ensuring required documentation is maintained and proper ongoing monitoring of the databases are not in place and/or not at the correct precision level.

**Effect:** Failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions. Additionally, unallowable payments could be made to providers if the required databases are not checked on an ongoing basis.

**Repeat Finding:** No

**Recommendation:** HHSC should implement policies and procedures 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. HHSC should also refine procedures to ensure the LEIE and EPLS databases are checked at least monthly for all providers currently enrolled in Medicaid.

**Views of responsible officials:** HHSC agrees with the finding. Access and Eligibility Services (AES) Long Term Care (LTC) provider screening protocol did not require contract staff to verify and print the provider's NPI by checking the NPPES database, printing the required database screening results, and uploading all screening results to the electronic contract file.

**Corrective action plan:** On March 30, 2020, CMS approved the Public Health Emergency waiver allowing exclusion checks for provider reenrollments and revalidations to be waived. HHSC continued to operate under this waiver during FY 2021.

Per waiver requirements, HHSC continued to complete Office of Inspector General (OIG) exclusion checks for newly enrolled providers. The audit sample selected for review only included exclusion checks for providers whose enrollment reenrollment/revalidation checks were due and waived during FY 2021. The most recent exclusion checks for the sample providers were completed while managed under a different division; therefore, CAPM did not have the supporting documentation to verify exclusion checks.

In December 2021, HHSC implemented the Provider Enrollment Management System (PEMS) which processes all required exclusion checks for initial and reenrolled/revalidated providers. There are policies and procedures in place to verify, collect and store the required information. In addition, CAPM staff perform monthly quality assessment reviews for enrolled, re-enrolled and revalidated providers to ensure all required Medicaid enrollment support documentation is completed and the documents are stored in the appropriate provider file.

**2021 – 008 (Continued)**

**Corrective action plan (Continued):** AES has updated and implemented policies and procedures to ensure documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater. The AES LTC program area has updated and implemented Medicaid enrollment, reenrollment, and revalidation operational procedures, revised Form 5916, and trained staff to print dated screening results for Medicaid provider enrollment, reenrollment, and revalidation screenings and check and print dated NPI verification through the NPPES registry. Risk-based screening documentation is saved to the appropriate provider contract file.

Providers' enrollment periods are maintained by Texas Medicaid & Healthcare Partnership (TMHP). LTC provider enrollment, revalidation, reenrollment, and risk-based screenings transitioned into an automated system, the Provider Enrollment Management System (PEMS) operated by the Texas Medicaid & Healthcare Partnership (TMHP). Components of PEMS include documentation of risk-based screening results at the time of Medicaid enrollment, revalidation, or reenrollment. TMHP will ensure the LEIE, and EPLS databases are checked at least monthly for all providers currently enrolled in Medicaid.

With the implementation of the Texas Medicaid & Healthcare Partnership's (TMHP) Provider Enrollment and Management System (PEMS), December 2021, PEMS is responsible for exclusion status' checks of providers and any person with an ownership or control interest or who is an agent or managing employee of the provider. PEMS will be the system of record for those checks, to which the Program areas have access to that information. Additionally, PCS Contract Reporting will re- start monthly checks as of January 2022 for a short period of time as PEMS was just implemented.

**Implementation dates:** December 31, 2021

**Responsible persons:** Michael Blood, Interim Deputy Associate Commissioner, Medicaid and CHIP Services, CAPM  
Reynaldo De La Garza, AES Office of Administration  
Lakilia Jackson, AES Audit Coordinator  
Linda Dominguez, PCS Audit Coordinator

**2021 – 009 Special Tests and Provisions – Provider Health and Safety Standards – 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 Numbers and Periods: 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL, 2105TX5021, 2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT  
10/1/2019 – 9/30/2020, 10/1/2020 – 9/30/2021

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 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. 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 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.

**Condition:** The Health Care Regulation Unit of the Regulatory Services Division (RSD) at HHSC conducts surveys for hospitals in the state of Texas to verify whether they meet prescribed health and safety standards. Audit procedures included a review of 40 samples which resulted in the following:

- For one sampled hospital, the survey file did not include a completed form CMS-1539 Medicare/Medicaid Certification and Transmittal.
- For two sampled hospitals, the form CMS-1539 Medicare/Medicaid Certification and Transmittal was not signed by the Surveyor Team Lead.
- Three sampled hospitals had their accreditation expire during the fiscal year and the required form CMS-1539 Medicare/Medicaid Certification and Transmittal and form CMS-2567 Statement of Deficiencies and Plan of Correction were not completed.

**Questioned costs:** None.

**Cause:** Exceptions noted were due to oversight and inability to locate the relevant documentation.

**Effect:** Failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**2021 – 009 (Continued)**

**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. HHSC should also implement procedures to ensure all hospitals with upcoming expirations on their accreditation are flagged to have a survey file completed with all required forms.

**Views of responsible officials:** Health Care Regulation (HCR) acknowledges the finding and will work internally to ensure the recommendations are implemented.

**Corrective action plan:** Health Care Regulation (HCR) will implement policies and procedures to establish a process to maintain appropriate and required documentation related to completed recertification survey files as required by CMS.

1. For one sampled hospital, the survey file did not include a completed form CMS-1539 Medicare/Medicaid Certification and Transmittal.  
*HCR policy will require Regional Directors to ensure that a signed CMS form 1539 is included with each completed survey packet for non-deemed hospital recertification surveys.*
2. For two sampled hospitals, the form CMS-1539 Medicare/Medicaid Certification and Transmittal was not signed by the Surveyor Team Lead.  
*HCR policy will require Regional Directors to ensure that a signed CMS form 1539 is included with each completed survey packet for non-deemed hospital recertification surveys.*
3. Three sampled hospitals had their accreditation expire during the fiscal year and the required form CMS-1539 Medicare/Medicaid Certification and Transmittal and form CMS-2567 Statement of Deficiencies and Plan of Correction were not completed.

*The audit team required HCR to provide the following documentation for accredited hospitals:*

Request / Item
<p><i>Please provide us with supporting documentation for our In-State Hospital sample. Provide us with the following information:</i></p> <ol style="list-style-type: none"> <li><i>1. If the hospital is accredited: a. Their last survey date b. The accreditation letter</i></li> <li><i>2. If the hospital is not accredited: a. Most recent survey file b. The survey for Health and Safety Standards c. Plan of Correction (if any) d. Signed Form 1539</i></li> </ol>

The deficiency as written identified that a CMS-1539 and CMS-2567 were missing. These documents are not required by CMS to show reaccreditation has been accomplished for accredited hospitals.

HCR is required to maintain recertification survey information for accredited (deemed) hospitals as provided by CMS. The specific document provided to the state agency is a letter from the accrediting organization indicating that a facility has been surveyed, and they are or are not re-accredited (Medicare recertified). CMS provides oversight for the accrediting organizations and when their reaccreditation surveys occur. If the reaccreditation letter is not provided to the state agency, it is not feasible to comply with this requirement. In this instance, the re-accreditation letters were not available for the state agency to retrieve from CMS for the three sampled hospitals. The accrediting organizations had not completed the re-accreditation surveys on time, likely due to the ongoing public health emergency.

When the documents are received from CMS, HCR will require regional administrative assistants to ensure that re-accreditation letters are attached in the federal regulatory database for accredited hospitals.

**Implementation dates:** August 31, 2022

**Responsible persons:** Rachel Turner- Deputy Associate Commissioner, Health Care Regulation



**2021 – 010 Special Tests and Provisions – Medical Loss Ratio (MLR) – Missing Data Elements**

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 Numbers and Periods: 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL, 2105TX5021, 2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT  
10/1/2019 – 9/30/2020, 10/1/2020 – 9/30/2021  
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:** For all contracts, the state must ensure that each MCO, PIHP, and PAHP submits a report with the data elements specified in 42 CFR §438.8(k) and 438.8(n). The report should contain the required 13 data elements in the regulation, reflect the correct reporting years, and contain an attestation of accuracy regarding the calculation of the MLR. The state should have a policy and procedure to indicate when the report(s) are due from plans and should not accept multiple submissions from plans unless the capitation payments are revised retroactively.

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 42 CFR §438.8(k) - The State, through its contracts, must require each MCO, PIHP, or 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 receives and reviews the MLR reports to verify the reports contain the required data elements. The MLR report template that is used by MCOs for this requirement is created and maintained by FRAC.

**2021 – 010 (Continued)**

**Condition (Continued):** Audit procedures included a review of six MLR reports submitted to FRAC during the fiscal year. Six of six (6) reports did not contain three 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).
- A description of the aggregation method used under paragraph (i) of this section

**Questioned costs:** None.

**Cause:** The current MLR report template provided to MCOs does not contain all thirteen (13) of the required data elements.

**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 update the MLR report template to reflect all required elements as per 42 CFR 438.8(k).

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

**Corrective action plan:** It should be noted that the missing elements describe how the report was developed and do not impact the accuracy of the report or the MLR percentage.

FRAC will modify the Medical Loss Ratios reporting requirements and the Deliverables Requirements Matrix in the Uniform Managed Care Manual (UMCM).

**Implementation dates:** Develop requirements: April 30, 2022  
Internal review/approval: June 30, 2022  
Legal review/approval: July 31, 2022 August 31, 2022: Submit for UMCM Update  
December 31, 2022: Implement requirements

**Responsible persons:** Jason Mendl, Director Financial Reporting and Audit Coordination, Medicaid and CHIP Services

**2021 – 011 Special Tests and Provisions – Managed Care Financial Audit – Periodic Audits**

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 Numbers and Periods: 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL, 2105TX5021, 2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT  
10/1/2019 – 9/30/2020, 10/1/2020 – 9/30/2021

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:** Effective no later than for rating periods for contracts starting on or after July 1, 2017, the state must periodically, but no less frequently than once every three years, conduct, or contract for an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of each MCO, PIHP, and PAHP and post the results of these audits on its website (42 CFR §438.602(e) and (g); May 6, 2016, Federal Register (81 FR 27497); OMB No. 0938-0920).

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 42 CFR §438.602(g), the State must post on its website, as required in §438.10(c)(3), the following documents and reports:

- (1) The MCO, PIHP, PAHP, or PCCM entity contract.
- (2) The data at §438.604(a)(5).
- (3) The name and title of individuals included in §438.604(a)(6).
- (4) The results of any audits under paragraph (e) of this section.

**Condition:** The Financial Reporting and Audit Coordination (FRAC) group at HHSC contracts with independent audit firms to perform agreed upon procedures (AUP) audits to verify the accuracy, truthfulness, and completeness of the financial data submitted by each MCO.

Audit procedures included a review of seven AUP audits submitted to FRAC during the fiscal year. None of the documents and reports required per 42 CFR §438.602(g) were posted to HHSC’s website.

**Questioned costs:** None.

**Cause:** The FRAC group does not currently have a process in place for posting the required documents and reports to the HHSC website.

**Effect:** Failure to post the required documents and reports results in noncompliance with federal requirements.

**Repeat Finding:** No

**2021 – 011** (Continued)

**Recommendation:** The FRAC group should implement a process to post the required documents and reports to HHSC's website. The FRAC group maintains a tracker to ensure all audit reports are received. We recommend adding the status of posting to the website to this tracking tool.

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

**Corrective action plan:** FRAC will determine the best way to post the Agreed Upon Procedures (AUP) audit results on the website. Posting audit results could require a change to the Statement of Work published for audit proposals because it may require a separate summary as a deliverable in the external audit firm's contract.

If a change to the Statement of Work is required, the first opportunity to implement is with the SFY 2020 AUPs, which will be completed in August/September 2023.

**Implementation date:** Determine elements for summary: May 31, 2022  
Internal review/approval: August 31, 2022  
Modify Statement of Work: October 31, 2022  
Complete AUPs: September 30, 2023  
Post results summary to website: November 30, 2023

**Responsible Party:** Jason Mendl, Director of Financial Reporting and Audit Coordination, Medicaid and CHIP Services

**Texas Department of Housing and Community Affairs**

**2021 – 012 Eligibility**

Federal Agency:	U.S. Department of 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 01/06/2021 – 12/31/2021
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 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:** Under the ERA1 program, payment shall be used to provide financial assistance to eligible households, including the payment of (i) rent; (ii) rental arrears; (iii) utilities and home energy costs; (iv) utilities and home energy costs arrears; and (v) other expenses related to housing incurred due, directly or indirectly, to the novel corona virus disease (COVID-19) outbreak, as defined by the Secretary.

According to the U.S. Department of the Treasury Emergency Rental Assistance Frequently Asked Questions Revised August 25, 2021, for ERA funds used for rent and rental arrears, 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. According to the Texas Rent Relief Program Policies (Effective 04/21/21), eligible rent expenses can be verified through any of the following:

- Current lease, signed by both applicant and landlord/sublessor,
- Lease dates, monthly rent amount, and past due rent provided by the landlord in the landlord application, or
- Evidence of the three most recent payments of rent: bank statements or check stubs, or rent receipt from landlord.

According to the Texas Rent Relief Program Policies Version I (03/29/21), an application for assistance is initiated by either a landlord or a tenant. Payment will not be made on behalf of an applicant until an applicant certification, landlord certification (if participating) and utility certification (if participating) have been received. A tenant Reviewer Checklist and Landlord Application Review, as applicable, are completed based on information in the Tenant Application, Landlord Application, as applicable, and documentation submitted to the Texas Rent Relief Program. Each checklist is electronically signed by the reviewer.

**2021 – 012 (Continued)**

**Condition (Continued):** During our testing of payments to participants, we noted the following:

- For one of the 60 payments (Tenant Case ID 527731), TDHCA made an overpayment of \$144 to the landlord for rent assistance and rental arrears. The total payment was \$4,356 for four months at \$1,089 per month. However, the lease calls for a monthly amount of \$1,053, resulting in an overpayment for each month of \$36.
- For one of the 60 payments (Tenant Case ID 512404), the Landlord Application Review was not completed nor electronically signed. However, TDHCA made a payment to the landlord for rental assistance in the amount of \$4,200.

**Questioned Costs:** \$144

**Cause:** Management oversight. The processing vendor miscalculated the rental assistance. The reviewer neglected to complete and electronically sign the Landlord Application Review.

**Effect:** Failure to accurately calculate and review rental assistance under the program may result in overpayments to tenants or payments to ineligible tenants.

**Repeat Finding:** No

**Recommendation:** We recommend management to perform a thorough review of the documentation submitted to the Texas Rent Relief Program and pay according to the current lease or other verification of rental expense. We recommend management ensure that appropriate documentation related to review of applications is maintained in the files.

**Views of responsible officials:** Management agrees with the finding and recommendation.

**Corrective action plan:** To prevent similar errors from occurring until program closure, TRR management shared these findings with the external application review vendor on February 10, 2022, 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 10, 2022

**Responsible Persons:** Danny Shea, TRR Senior Program Manager

**2021 – 013 Eligibility, Reporting – Information Technology – User Access, Change Management, and Vendor Management**

Federal Agency: U.S. Department of 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  
01/06/2021 – 12/31/2021

**2021 – 013 (Continued)**

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:** The Texas Department of Housing and Community Affairs (TDHCA) utilizes the following information technology (IT) applications for the administration of the Emergency Rental Assistance program:

- Active Directory (Network) – This application is used to grant network access to TDHCA personnel.
- Neighborly – This application is used host and process the agency’s program data. It is used to determine eligibility of program participants, verify that the payments to program participants fall within the program’s period of performance and extract data used to prepare reports necessary meet reporting requirements to the federal agency. THDCA utilizes a third-party consultant to manage its use of Neighborly and make eligibility and period of performance determinations. Users of this application include both TDHCA users and the third-party consultant.
- Bill.com – This application is used to make payments to program participants that are deemed eligible. TDHCA utilizes the same third-party consultant as it does for Neighborly to make payments via Bill.com to eligible program participants. Users of this application include both TDHCA users and the third-party consultant.

During our testing of the Network, Neighborly and Bill.com, we noted the following:

- *User Access Reviews:* TDHCA did not perform a periodic access review of users for the Network, which would include a review of privileged users’ access. In addition, while the third-party consultant completed user access reviews of its users of Neighborly and Bill.com, TDHCA did not perform a periodic access review of the agency’s users of the two applications. We noted that management completed a user access review of TDHCA users of Neighborly and Bill.com subsequent to fiscal year end.
- *Change Management:* Requests for changes to Neighborly and Bill.com are processed through change management tickets that are submitted by the agency to the third-party consultant. The third-party consultant subsequently submits the change requests to Neighborly or Bill.com. Change tickets may include configuration changes, enhancements, etc. TDHCA did not maintain a centralized tracking of all change requests submitted during the fiscal year. As a result, we were unable to perform testing over change management.
- *Vendor Management:* TDHCA did not obtain assurance over the internal controls of Neighborly during the fiscal year.

**Questioned Costs:** None.

**Cause:** There were no policies established to address a periodic review of user accounts. Additionally, while management had a process in place to request and submit change tickets, there was no process in place to maintain a log of those requests. Furthermore, as Neighborly was a new system used in fiscal year 2021, management did not have processes in place to obtain assurance over its internal controls.

**2021 – 013 (Continued)**

**Effect:** Failure to perform user access reviews, track change management requests and obtain assurance over the internal controls of vendors hosting the agency's data could result in inappropriate access or inappropriate changes to the application.

**Repeat Finding:** No

**Recommendation:** *User Access:* We recommend management implement policies and procedures to complete user access reviews of the Network, Neighborly and Bill.com periodically, but not less than once a fiscal year to ensure all user accounts are appropriate. *Change Management:* We recommend management maintain a log of change management requests for Neighborly and Bill.com and periodically review the log to verify that all requests were appropriate. *Vendor Management:* We recommend that management obtain assurance over Neighborly's internal controls as it relates to hosting and processing the agency's data. This can be completed through an internal review of their internal controls, periodic audits of its processes or obtaining a SOC 1 Type 2 or SOC 2 Type 2 report and reviewing any complementary user controls and applicable findings.

**Views of responsible officials:** Management agrees with the finding and recommendation

**Corrective action plan:**

- User Access: TDHCA management implemented a Neighborly and Bill.com User Access Policy & Procedures December 17, 2021 that applies to TDHCA and all vendor users, which requires TDHCA management to complete user access reviews on a quarterly basis and requires all vendors to conduct regular audits of the user log to ensure unauthorized users do not have access to systems. The policy requires deprovisioning of a user within 24 hours of the user leaving the project. TDHCA management completed a user access review in January 2022. TDHCA Information Systems staff is in the process of updating all policies, processes and procedures related to user access reviews of the Network and have completed a user access review on February 3, 2022.
- Change Management: TDHCA will implement and maintain a centralized tracking of all change requests to Neighborly and Bill.com.
- Vendor Management: TDHCA has received and reviewed a Neighborly SOC 1 Type report and requested assurance over the internal controls of Neighborly in the form of a SOC 1 Type 2 report. TDHCA is anticipating the report in the coming months. TDHCA will review the SOC 2 Type report 2 once received using a review checklist developed with criteria from ISACA.

**Implementation date:**

- For User Access, we will continue to follow Neighborly and Bill.com User Access Policy & Procedures. Updated policies, processes and procedures related to user access reviews of the Network will be implemented by March 31, 2022.
- For Change Management, we will implement a new tracking system by March 31, 2022 to be used from that point forward until program closure.
- For Vendor Management, review of the Neighborly SOC 1 Type 2 report will be completed within 30 days of receipt of the report.

**Responsible Persons:**

- User Access: Monica McCarthy, Texas Rent Relief Project Manager; Larry Mercadel, Director of Information Systems
- For Change Management, Monica McCarthy, Texas Rent Relief Project Manager
- For Vendor Management, DeAnn Kiser, Texas Rent Relief Financial Reporting Manager



**Texas Higher Education Coordinating Board**

**2021 – 014 Reporting- Internal Control Finding**

Federal Agency: U.S. Department of Education

Federal Program Title: Education Stabilization Fund

ALN: 84.425

Pass-Through Agency: Office of the Governor (OOG)

Pass-Through Number(s): N/A

Award Number and Periods: 2020-GE-84425C  
07/01/2020 – 08/31/2021, 09/01/2020 – 06/30/2022, 06/01/2021 – 06/30/2022

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

Type of Finding: Significant Deficiency in Internal Control over Compliance

**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 2 CFR §200.334 Retention requirements for records, 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.

**Condition:** THECB is required to submit quarterly Progress Reports to its pass-through entity for each of its Governor’s Emergency Education Relief Fund (GEER) awards. Information is compiled from THECB’s Business Management System (BMS), and submission is completed through the pass-through entity’s eGrants system wherein THECB enters the data and submits directly via eGrants. Of the 12 Progress Reports submitted in fiscal year 2021, management was unable to provide supporting documentation from BMS for nine of the reports. Additionally, we noted that all 12 reports were prepared, reviewed and submitted in eGrants by the same individual.

**Questioned Costs:** None.

**Cause:** Management was unable provide copies of the data from BMS used to prepare the Progress Reports from the inception of the grant through June 2021. Information could not be recreated from BMS and management did not maintain copies of the supporting documentation for that time period. Additionally, due to the restrictions on the number of users allowed in eGrants only certain management personnel had access to submit reports during the fiscal year. Furthermore, due to the complexity of the new reporting requirements, management did not delegate the responsibilities over the preparation of the reports to accounting and finance staff. That responsibility remained with management, which significantly decreased the number of individuals that had the knowledge to prepare and review the report and access to submit the report.

**2021 – 014 (Continued)**

**Effect:** Lack of supporting documentation or appropriate segregation of duties in the preparation, review and submission of Progress Reports could result in inaccurate information to the pass-through entity.

**Repeat Finding:** No

**Recommendation:** We recommend that management retain information used to prepare the Progress Reports until the retention period for records has expired. Furthermore, we recommend that management separate the duties of preparing, and reviewing/submitting the Progress Reports to reduce the risk of inaccurate information submitted to the pass-through entity.

**Views of responsible officials:** Management agrees with the auditor's recommendation to develop (and strengthen existing) procedures for all federal performance measures, including retention of documentation of reports submitted.

**Corrective action plan:** Data is downloaded from BMS quarterly into an Excel file. This data is then filtered to generate the appropriate report information. Reporting for the progress report is retained by saving the Excel file on a network drive where all GEER related administrative files are to be saved. The agency will hire a federal grant accountant and change access to the eGrants system from the Project Lead to this position to enter data and the CFO will review the reports prior to submission.

**Implementation date:** July 1, 2021: October 2021 progress report containing July-September 2021 data. Estimated March 2022 to hire a new position to perform reporting function.

**Responsible Persons:** Ken Martin, Chief Financial Officer

**2021 – 015 Subrecipient Monitoring**

Federal Agency:	U.S. Department of Education
Federal Program Title:	Education Stabilization Fund
ALN:	84.425
Pass-Through Agency:	Office of the Governor (OOG)
Pass-Through Number(s):	N/A
Award Number and Periods:	2020-GE-84425C 07/01/2020 – 08/31/2021, 09/01/2020 – 06/30/2022, 06/01/2021 – 06/30/2022
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:** All pass-through entities must communicate each of the required elements in 2 CFR §200.332 within their subaward agreements. Required information includes 1) Federal award identification which includes the Federal Award Date of award to the recipient by the Federal agency and Federal Award Identification Number (FAIN).

**Condition:** THECB obtains signed subaward agreements from all subrecipients to communicate and acknowledge the subrecipient's understanding of the terms and conditions of the grant. For 17 of the subrecipients tested, seven subaward agreements between THECB and the subrecipient did not include the federal award dates or identification numbers. In fiscal year 2021, THECB passed through approximately 93% of GEER funds to subrecipients.

**2021 – 015 (Continued)**

**Questioned Costs:** None.

**Cause:** Management did not have internal controls in place to ensure a review of subaward agreements was taking place to verify that all required elements per 2 CFR 200 §200.332 were included.

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

**Repeat Finding:** No

**Recommendation:** We recommend management establish policies to require a review of all subaward agreements to ensure that all pass-through agreements from THECB include each of the required elements by 2 CFR §200.332.

**Views of responsible officials:** Management agrees with the auditor's recommendation to develop (and strengthen existing) policies to require a review of all subaward agreements to ensure that all pass-through agreements from THECB include each of the required elements by 2 CFR §200.332.

**Corrective action plan:** In October 2021, THECB revised its federal templates to ensure all required coding, including the federal award dates or identification numbers, appeared on the contracts. Also, THECB added the missing award numbers and identification numbers upon amendment when possible. THECB staff has communicated the need to ensure complete federal award information across the Office of General Counsel staff responsible for final review of federal awards.

**Implementation date:** October 2021

**Responsible Persons:** Linda Natal, Director Contracts and Procurements

Texas Workforce Commission

**2021 – 016 Allowable Costs/ Cost Principles – Information Technology – Password Management**

Federal Agency: U.S. Department of Labor  
U.S. Department of Homeland Security  
U.S. Department of Education

Federal Program Title: Unemployment Insurance  
Workforce Innovation and Opportunity Act Cluster (WIOA Cluster)  
Presidential Declared Disaster Assistance to Individuals and Households – Other Needs  
Rehabilitation Services - Vocational Rehabilitation Grants to States

ALN: 17.225  
17.258, 17.259, 17.278  
97.050  
84.126

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Unemployment Insurance  
Various  
Various

WIOA Cluster  
4485DRTXSPLW  
07/25/2020 – 03/27/2022

Presidential Declared Disaster Assistance to Individuals and Households  
H126A210092  
10/01/2020 – 09/30/2021

Rehabilitation Services - Vocational Rehabilitation Grants to States  
AA-32205-18-A-48, AA-32258-19-A-48, AA-34797-20-55-A-48  
04/01/2018 – 06/30/2021, 04/01/2019 – 06/30/2022, 04/01/2020 – 06/30/2023

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

Type of Finding: Significant Deficiency in Internal Control over Compliance

**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:** The password management at TWC is not consistently adhering to the password parameters as stated in section 3.2.20 Identification and Authentication of the TWC Information Security Manual (ISM) dated August 30, 2021. During our testing we noted the following deviations:

**2021 – 016 (Continued)**

**Condition (Continued):**

- Network: The Network password configuration for TWC minimum password age does not align with the TWC password policy.
- Rehab Works, UI Benefits, UI Tax, and the Cash Draw and Monthly Expenditure Report (CDER): The password settings do not align with the TWC password policy.
- TWIST: The password settings do not align with the TWC password policy. A security exception was granted for TWIST for the period August 5, 2021, through December 31, 2021, regarding not being in compliance with TWC's password management policy.

**Questioned Costs:** None.

**Cause:** TWC did not have processes in place to enforce password policies as outlined in the TWC Information Security Manual.

**Effect:** Failure to follow TWC's password policies could increase the risk of inappropriate access.

**Repeat Finding:** 2020 – 034

**Recommendation:** We recommend that TWC should update password configurations for their Network, Rehab Works, UI Benefits, UI Tax, CDER, and TWIST to be compliant with its internal policies.

**Views of responsible officials:** The Agency acknowledges and agrees with the finding. The Agency has determined that the network and these systems (Rehab Works, TWIST and RACF (including UI Benefits, UI Tax, and CDER), will need a password policy exception following the process outlined in the TWC ISM for exceptions. These systems are in the process of being replaced.

**Corrective action plan:** The Agency will process password policy exceptions to the TWC ISM for the network, as well as the following applications which are in the process of being replaced: Rehab Works, TWIST and RACF (UI Benefits, UI Tax, and CDER).

**Implementation date:** February 28, 2022

**Responsible Persons:** Heather Hall , Chief Information Officer

**2021 – 017 Allowable Costs/ Cost Principles – MEUC Program Implementation**

Federal Agency:	U.S. Department of Labor
Federal Program Title:	Unemployment Insurance
ALN:	17.225
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	UI-34744-20-55-A-48 01/01/2021 – 09/06/2021
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

**2021 – 017 (Continued)**

**Criteria or specific requirement:** Section 2104 of the CARES Act and the Continued Assistance Act allows for unemployment compensation to be paid to claimants under the Self-Employment Assistance Program and MEUC, respectively.

**Condition:** In January 2021, the Texas Workforce Commission (TWC) signed an addendum with the Department of Labor to administer the Mixed Earners Unemployment Compensation (MEUC) program. Under this agreement, each state is required to operate the program as required by any statutory amendments and the Department of Labor's guidance. MEUC provides an additional \$100 per week in supplemental benefits through weeks of unemployment ending on or before September 6, 2021, to individuals receiving certain unemployment insurance benefits who received at least \$5,000 of self-employment income in the most recent taxable year ending prior to the individual's application for regular unemployment compensation. Individuals who receive Pandemic Unemployment Assistance were ineligible for MEUC benefits.

We noted that TWC did not implement the MEUC program during fiscal year 2021. TWC gave notice to the Department of Labor on June 26, 2021, to terminate the MEUC program, however, the Department of Labor has not issued a waiver.

**Questioned Costs:** None.

**Cause:** TWC did not implement the MEUC program because it lacked sufficient programming resources to configure its system for the MEUC program.

**Effect:** A delay in implementing federal unemployment programs may diminish the number of claimants that will apply for MEUC and prevent the payment of benefits to eligible claimants contemporaneous to their weeks that claimants experienced a lack of income due to their unemployment.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC should implement the required programs retroactively and/or obtain a waiver from the Department of Labor.

**Views of responsible officials:** The Texas Workforce Commission acknowledges that it has not implemented the Mixed Earners Unemployment Compensation (MEUC) program. Texas exited the pandemic unemployment programs effective benefit week ending June 26, 2021, and the expiration of the programs became effective on September 6, 2021.

**Corrective action plan:** TWC has communicated with the Department of Labor (DOL) on this topic as recently as January 3, 2022 and will continue communicating with DOL as appropriate.

**Implementation date:** N/A

**Responsible Persons:** Clay Cole, Unemployment Insurance Division Director

**2021 – 018 Eligibility, Special Tests and Provisions – UI Program Integrity – Overpayments – Improper Payment of Benefits**

Federal Agency: U.S. Department of Labor

Federal Program Title: Unemployment Insurance

ALN: 17.225

**2021 – 018 (Continued)**

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: UI-34193-20-55-A-48, UI-35733-21-55-A-48  
10/01/2019 – 9/30/2020, 10/01/2020 – 09/30/2021

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:** 20 CFR §618.720 Qualifying requirements for Basic Trade Readjustment Allowances (TRA). To qualify for Basic TRA for a week of unemployment, an AAW must meet each of the requirements in paragraphs (a) through (g) of this section:

(g) Participation in approved training.

(1) As a condition for receiving Basic TRA, except as provided for in §618.730, the AAW, after a total or partial separation from the adversely affected employment within the certification period, and by the applicable deadlines in §618.725 must:

- (i) Be enrolled in training, as defined in subpart A of this part;
- (ii) Be participating in approved training (as defined in §618.705); or
- (iii) Have a waiver granted under §618.735 in effect.

(2) An AAW who has not met the requirements in paragraph (g)(1) of this section may, if otherwise eligible, receive Basic TRA before expiration of the applicable training enrollment deadline in §618.725. Once the training enrollment deadline is reached, the training requirements in paragraph (g)(1) of this section must be met. Basic TRA payments must cease beginning the first week for which the requirements in paragraph (g)(1) of this section were required but not met.

(3) The requirements in paragraph (g)(1) of this section do not apply to an AAW with respect to claims for Basic TRA for weeks of unemployment beginning before the filing of an initial claim for TRA after publication of the certification of the appropriate worker group as provided in §618.715(a), nor for any week that begins before the AAW is notified that he or she is covered by a certification and is fully informed of the requirements of this section.

(4) An AAW who meets the participation in approved training requirement in paragraph (g)(1) of this section by the applicable deadlines in §618.725 may continue to receive Basic TRA after the AAW has completed training, even if such participation in training was on a part-time basis, provided that the worker meets all other eligibility requirements for Basic TRA.

**Condition:** During our testing, we noted that one out of 60 claimants tested for UI eligibility requirements was not enrolled in an approved training to be eligible to receive TRA benefits. The claimant had a denial of payment decision placed on their record in the UI system, based on the fact that the claimant graduated from an approved training program. A TWC analyst removed the denial in error, allowing the system to process two weeks of TRA benefit payments of \$378 per week to the individual.

Additionally, as this amount was not identified as an overpayment by TWC, it was not included in the overpayments listing as of August 31, 2021.

**Questioned Costs:** \$756

**Cause:** A denial of payment decision is manually entered when a claimant is no longer eligible for TRA benefits. A TWC employee, unfamiliar with the TRA eligibility requirements, erroneously removed the payment decision in the UI system as all weeks of TRA benefits had not been paid to the claimant. This allowed the payment to be processed by the UI system in error.

**2021 – 018 (Continued)**

**Effect:** Due to the volume of claims, a lack of familiarity with eligibility requirements by employees making eligibility determinations could lead to payment of ineligible claims and material noncompliance.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC provide additional training over eligibility requirements to individuals with access to make eligibility determinations in the UI system.

**Views of responsible officials:** The Texas Workforce Commission (TWC) acknowledges and agrees with the cause noted. TWC did take action and provided additional training as recommended.

**Corrective action plan:** TWC has provided additional training as recommended.

**Implementation date:** October 2022

**Responsible Persons:** Eric Holen, Unemployment Insurance Administration & Operational Support Director

**2021 – 019 Eligibility, Special Tests and Provisions – UI Program Integrity – Overpayments – Improper Payment of Benefits**

Federal Agency:	U.S. Department of Labor U.S. Department of Homeland Security
Federal Program Title:	Unemployment Insurance Presidential Declared Disaster Assistance to Individuals and Households – Other Needs
ALN:	17.225 97.050
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	<u>Unemployment Insurance</u> Various Various  <u>Presidential Declared Disaster Assistance to Individuals and Households</u> 4485DRTXSPLW 07/25/2020 – 03/27/2022
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



**2021 – 019 (Continued)**

**Criteria or specific requirement:** Per 2 CFR §200 Appendix XI, State responsibilities include: (1) establishing specific, detailed policies and operating procedures which comply with the requirements of federal laws and regulations; (2) determining the state UI tax structure; (3) collecting state UI contributions from employers (commonly called “unemployment taxes”); (4) determining claimant eligibility and disqualification provisions; (5) making payment of UI benefits to claimants; (6) managing the program’s revenue and benefit administrative functions; (7) administering the programs in accordance with established policies and procedures; and (8) enacting state UC law that conforms with federal UC law and that state law and operations substantially comply with federal law.

*UIPL 16-21* - When a state obtains information through automated systems or other sources that question whether the name and/or SSN used to file a claim belong to the individual who is filing the claim, the state must act quickly to: i) provide the individual with proper notice and an opportunity to provide information to resolve the issue; ii) decide whether or not sufficient information has been provided to verify the individual’s ID; and iii) issue a written determination. When such issues arise, states must act promptly to verify an individual’s ID in order to meet the requirement of section 301(a)(1), SSA, that the state have methods of administration reasonably calculated to ensure full payment of UI when due. For new claims, payment “when due” means that qualified and eligible individuals receive their first benefit payments as soon as administratively feasible. UIPL No. 04-01 interprets the “when due” requirement to also require states to ensure that payment of benefits is not made when payment is not due. Investigations of fraudulent imposter claims involving claimants, employers, and/or state staff are necessary for the proper administration of the UI program. States must have processes in place to ensure benefits are only paid to the individual whose identity has been verified. However, once a claim has been established and payments have been issued, there is a presumption of eligibility (refer to UIPL 04-01). Therefore, there must be evidence on the record that substantiates a reasonable basis for stopping payments once a determination of eligibility has been made and payments have been issued.

*Internal Control* – 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:** On March 27, 2020, the President signed the CARES Act that authorized additional funding under the unemployment insurance program. This pandemic-related funding was significant and expanded the eligible individuals to support changes in employment status caused by COVID-19. These benefits extended into 2021. Additionally, on August 21, 2020, the Federal Emergency Management Agency (FEMA) provided supplemental payments for lost wages funds to enable TWC to provide \$300 weekly supplemental payments to individuals unemployed due to COVID-19 pursuant to FEMA-DR-4485-TX. There was a priority on distributing funds under self-attestation strategy with limited verification to expedite disbursement of funds and support individuals in greatest need. However, several states experienced significant fraudulent claims.

The U.S. Department of Labor and TWC have partnered to investigate the extent and methods used to perpetrate the fraud. For TWC, given the extent and circumstances, eligibility determinations made by the management were following the existing policies and procedures for this pandemic funding; however, to meet Federal and State expectations regarding the quick payment of federal pandemic benefits, the policies and procedures were not adequate to completely prevent fraudulent claims related to stolen identities (e.g., identity theft).

**2021 – 019 (Continued)**

**Condition (Continued):** TWC’s detective control did identify abnormal claim activity, however, not before payments were made. During our testing of 60 claims for supplemental payments for lost wages, we identified five claims that were considered potential identity theft as the claimants had not identified themselves through the identity verification process. The claims included benefit payments under UI, Disaster Unemployment Assistance (DUA), Pandemic Unemployment Assistance (PUA), Federal Pandemic Unemployment Compensation - ARPA and CARES (FPUC), and/ or Lost Wage Assistance (LWA). While these claims have been placed in an open period ineligibility status through a contact request to stop any future payments until TWC can speak with the claimant and resolve the potential ID theft issue, benefits in the amount of \$55,224 were paid to these five claimants without appropriate identity verification.

Per United States Department of Labor (USDOL) guidance through Unemployment Insurance Program Letter 16-21, “While an individual’s failure to respond is sufficient to prevent additional benefits from being paid until the individual responds, failure to respond in and of itself is not sufficient to establish an overpayment. The state must consider the evidence supporting suspicious activity, in addition to the individual’s failure to respond to the state’s attempt to verify identity, and determine if, under state law, the evidence in the record is sufficient to establish an overpayment.” TWC has stopped claims that it deems suspicious and potential ID theft, however, did not establish an overpayment as there was no corroboration from the claimant or an employer that actual ID theft occurred.

**Questioned Costs:** Undetermined and under investigation by both federal and local authorities

**Cause:** TWC experienced unprecedented claims volume with increased funding and additional program requirements with a priority for efficient distribution from both the U.S. Department of Labor and State officials. TWC’s existing identity verification protocols and vendor services were not adequate to timely identify and stop the onslaught of imposter claims caused by identity theft.

**Effect:** A lack of internal controls over eligibility determinations may make the programs more vulnerable to fraudulent claims.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC continue to review, monitor, and enhance eligibility procedures to detect and/or prevent fraudulent claimants from receiving benefits. Also, TWC should continue to enhance its assessment of risk related to the eligibility process and implement internal controls to help mitigate future identify theft frauds.

**Views of responsible officials:** The Texas Workforce Commission (TWC) acknowledges and agrees with the finding and concurs with the recommendation. TWC has historically maintained strong internal controls to address fraud and identity theft in the Regular program as well as the long-established Federal programs (Unemployment Compensation for Ex-Service Members; Unemployment Compensation for Federal Employees; DUA, etc.). TWC has implemented all required and recommended data crossmatches from the U.S. Department of Labor and was an early adopter of the fraud-fighting services, protocols, and best practices of the National Association of State Workforce Agencies’ UI Integrity Center.

TWC was inundated with unprecedented claims volumes associated to the CARES Act programs. In addition to the sheer volume, the Pandemic Unemployment Assistance (PUA) program exacerbated the scourge of fraudulent imposter claims. Unlike true unemployment insurance programs such as Regular State benefits and Pandemic Emergency Unemployment Compensation, PUA was designed primarily to provide for payments to individuals who were not eligible for traditional unemployment compensation, e.g., individuals who were self-employed or who had very limited work history. Congress mirrored the PUA program on the existing Disaster Unemployment Assistance (DUA) program. Like DUA, the PUA program was an emergency program activated in response to a crisis and designed to provide benefits to certain individuals who were ineligible for regular unemployment compensation or extended benefits.

**2021 – 019 (Continued)**

**Views of responsible officials (Continued):** By its very nature, the PUA program bypassed core internal controls in the Regular program designed to ensure integrity in the system. Because PUA addressed the self-employed or recently employed, it did not generally rely on past wages that exist in states' unemployment insurance systems as employer-reported quarterly employee wage records. Likewise, PUA eligibility was predicated on criteria related to the COVID-19 pandemic (UIPL 16-20 §4(a)) rather than a traditional job-separation analysis based on a claim response from an employer. The employer claim notice and response control is vital to a bona fide unemployment insurance system because it serves, in part, as verification of the worker's identity and past employment with the employer. It is not unexpected, then, that of the 60 claims tested as part of this audit, the 5 which were identified as potentially ID theft imposter claims were each PUA claims.

While acknowledging that some amount of fraudulent ID theft claims were paid, TWC in general was successful in identifying and stopping the large majority of these claims prior to payment. Since the beginning of the pandemic in March 2020, approximately 5 million total unemployment benefit claims were filed and \$54 billion in total net benefits were paid. Of that population, more than 159,000 claims have been confirmed as ID theft. Of that, a little over 10,000 claimants were paid benefits in the amount of approximately \$56 million, or 0.1 percent of all benefit payouts. TWC protocols prevented an estimated \$827 million in payouts to confirmed ID theft claims.

Additionally, TWC claim-verification processes identified roughly 627,000 potential ID theft claims that had no benefits paid at all. Regarding these claims, TWC estimates that approximately \$3.5 billion in potentially fraudulent benefits were prevented from paying out. All told, TWC stopped nearly \$4.3 billion in potential ID theft payments. In summary, TWC is committed to the integrity of the unemployment compensation program and continues to commit significant resources to the on-going effort to eliminate fraud, waste, and abuse in the program.

**Corrective action plan:** TWC is continuing the work it began in FFY2020 to enhance and augment internal controls related to benefit fraud and ID theft fraud detection and prevention. That work includes aggressive data analytics analysis and leveraging tools available in-house and through vendors to accurately prevent fraudulent claims as early in the claims-filing process as possible. This work will be documented through divisional policy and program letters intended to clearly establish TWC's risk assessment processes and stipulate the appropriate internal controls to address the risk.

TWC is also continuing to analyze and investigate all claims deemed to be suspicious and to appropriately assess overpayments in accordance with USDOL directives.

**Implementation date:** Ongoing

**Responsible Persons:** Chuck Ross, Director, Division of Fraud Deterrence and Compliance Monitoring

**2021 – 020 Special Tests and Provisions – UI Program Integrity – Overpayments – Lack of Data Collection**

Federal Agency:	U.S. Department of Labor U.S. Department of Homeland Security
Federal Program Title:	Unemployment Insurance Presidential Declared Disaster Assistance to Individuals and Households – Other Needs
ALN:	17.225 97.050
Pass-Through Agency:	N/A

**TEXAS WORKFORCE COMMISSION**

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**2021 – 020 (Continued)**

Pass-Through Number(s): N/A

Award Numbers and Periods: Unemployment Insurance  
 Various  
 Various

Presidential Declared Disaster Assistance to Individuals and Households  
 4485DRTXSPLW  
 07/25/2020 – 03/27/2022

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:** Sections UIPL 15-20 and UIPL 16-20, Recovery Provisions, require a State agency to properly identify, handle and recover amounts overpaid to claimants. State agencies must have systems in place to capture overpayment data in order for recovery procedures to be conducted.

SEC. 262. Lost Wages Assistance Recoupment Fairness. (b) Waiver Authority For State Liability. In the case of any individual who has received amounts of covered assistance to which the individual is not entitled, the State shall require the individual to repay the amounts of such assistance to the State agency, except that the State agency may waive such repayment if the State agency determines that

- (1) the payment of such covered assistance was without fault on the part of the individual; and
- (2) such repayment would be contrary to equity and good conscience.

**Condition:** Under the CARES Act and amidst the COVID-19 pandemic, TWC administered a number of unemployment insurance programs to provide unemployment benefits for persons impacted by COVID-19. Among these programs were the PUA, FPUC, and LWA programs that provided the following benefits:

Program	Beginning Date*	Ending Date*
Pandemic Unemployment Insurance (PUA)	04-04-2021	12-26-2021
Pandemic Unemployment Insurance (PUA)	01-02-2021	03-13-2021
Pandemic Unemployment Insurance (PUA)	03-20-2021	06-26-2021
Federal Pandemic Unemployment Compensation (FPUC)	04-04-2021	07-25-2020
Federal Pandemic Unemployment Compensation (FPUC)	01-02-2021	03-13-2021
Federal Pandemic Unemployment Compensation (FPUC)	03-20-2021	06-26-2021
Lost Wages Assistance (LWA)	08-01-2020	09-05-2020

\*Beginning Week Ending

During these weeks, TWC processed an unprecedented number of claims in order to provide benefits to claimants impacted by COVID-19 in a timely manner. During these weeks, we noted that TWC did not implement overpayment data collection procedures in its UI system for these programs. As a result, potential overpayments were not being calculated during this time period.

Overpayments were retroactively calculated for the PUA and FPUC programs in May 2021 and December 2021, respectively. However, overpayments have not been calculated for the LWA program as of the fiscal year end.

**Questioned Costs:** Undetermined

**Cause:** TWC experienced unprecedented claims volume with increased funding and additional program requirements with a priority for efficient distribution from both the U.S. Department of Labor and State officials. Due to the volume of claims and the expectation to meet demand, TWC did not implement adequate program changes to its system to calculate potential overpayments for the new program.

**2021 – 020 (Continued)**

**Effect:** The passage of time diminishes TWC's ability to recover overpaid amounts. Additionally, overpaid balances for the Lost Wages Assistance are not properly accounted for as they are not captured in TWC's financial statements.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC develop a plan to capture and collect overpayment data.

**Views of responsible officials:** The Texas Workforce Commission (TWC) acknowledges and agrees with the finding of not programming overpayments associated with the Lost Wage Assistance (LWA) program. TWC has implemented overpayment tracking to capture and collect Pandemic Unemployment Assistance (PUA) and Federal Pandemic Unemployment Compensation (FPUC) overpayments, however programming for Lost Wage Assistance (LWA) is still pending.

**Corrective action plan:** The TWC implemented PUA and FPUC overpayment programming in May 2021 (waivers only) and December 2021 and communicated this to the Department of Labor January 3, 2022. TWC is trying to introduce programming for LWA overpayments prior to the FEMA close out period.

**Implementation date:** May 2021 for PUA waivers; December 2021 for FPUC and TBD for LWA

**Responsible Persons:** Clay Cole, Unemployment Insurance Division Director

**2021 – 021 Period of Performance – Application of Program Income**

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:	H126A210092 10/01/2020 – 09/30/2021
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 §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).

**2021 – 021** (Continued)

**Condition:** TWC applies expenditures to program income on a weekly basis in order to spend program income prior to drawing down additional federal funds. Management queries a report from WRAPS (Workforce, Reporting, Accounting and Purchasing System) to retrieve all program expenditures by accounting period. Program expenditures for the current accounting period, up to the amount of program income is applied to program income. We noted that the accounting period per the WRAPS report used by management does not coincide with the underlying service date of the expenditures.

We tested 25 out of 17,218 expenditures that were expended during the first month of the grant award period, or September 24, 2020 through October 31, 2020. Six out of 25 samples tested were entries to apply expenditures to program income based on the process described above. Upon review of the underlying expenditures, we noted that \$1,481,904 out of \$6,141,146 in expenditures had services dates in September 2020, prior to the grant period of performance and were incorrectly charged to the grant. Management corrected the error and reclassified the expenditures.

**Questioned Costs:** None.

**Cause:** The systematic approach in which management applied program income was incorrect as it used the accounting date rather than the service date of the expenditures.

**Effect:** Reliance on internal controls that are not designed properly may result in errors and questioned costs.

**Repeat Finding:** No

**Recommendation:** We recommend TWC update its process to apply expenditures to program income to use the service date of the expenditure rather than the WRAPS accounting date.

**Views of responsible officials:** The Texas Workforce Commission acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Texas Workforce Commission has developed and implemented corrective action to address this finding.

**Corrective action plan:** The Texas Workforce Commission has already implemented necessary process enhancements in this area. The procedure for spending program income has been updated to include the service dates when collecting expenditure data to be transferred.

**Implementation date:** July 15, 2021

**Responsible Persons:** Teri Goodwin, Financial Reporting Grant Accountant

Texas Department of Transportation

**2021 – 022 Allowable Costs/ Cost Principles – Indirect Cost Lab Rate Allocation**

Federal Agency: U.S. Department of Transportation - Federal Highway Administration  
Federal Program Title: Highway Planning and Construction Cluster  
ALN: 20.205, 20.219, 20.224, 23.003  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 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 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).

**Condition:** TXDOT applies a 0.0025721626% indirect cost rate for its laboratory operations, as approved by the Federal Highway Administration in its Administrative Indirect Cost annual update effective September 1, 2020. This rate is used in project costing to allocate lab costs for construction and maintenance projects for fiscal year 2021. Allocable lab costs include participating direct expenditures, or federally funded expenditures. Applicable rates are applied automatically in Peoplesoft to participating direct expenditures for each invoice.

For 25 of the indirect cost charges tested, four of the samples were indirect cost charges related to the lab rate allocation. For one of the four samples, we noted that the indirect cost rate was incorrectly being applied to both participating and non-participating direct expenditures.

The program reported a total of \$65,023,060 of indirect costs in fiscal year 2021. Of that amount, we tested \$22,701 within our sample of 25 indirect costs charged to the program. We identified a known error of \$160 as the indirect cost rate for laboratory operations was incorrectly applied to the non-participating direct expenditure noted above. As the error was a systemic, management quantified the total dollar amount of the systemic error for fiscal year 2021 as \$122,180, or 0.0024% of total expenditures for the program for the year.

Management corrected the systemic error subsequent to August 31, 2021.

**Questioned Costs:** \$160

**Cause:** The error was due to a system error in the way in which the indirect cost rate was being applied within Peoplesoft. The indirect cost rate for laboratory operations was incorrectly being applied to both participating and non-participating direct expenditures.

**2021 – 022 (Continued)**

**Effect:** Undetected failures in internal controls with an information technology component could result in material noncompliance due to the volume of transactions the controls are applied to.

**Repeat Finding:** No

**Recommendation:** We recommend management continue to test internal controls with an information technology component to ensure systemic errors do not exist.

**Views of responsible officials:** Management routinely performs reviews of our internal controls. The process of allocating participating, and non-participation construction costs was updated a few years ago and has prevented material errors in TxDOT billings to the Federal government. The controls are/were working properly to prevent material misallocation and/or inaccurate billing to the Federal government for general Construction charges and Construction Engineering costs (no material issues were identified by the auditor). The final questioned costs of \$160.44 represent 0.00025% of the total \$65MM population. TxDOT was proactive and vigilant in this situation and immediately worked to identify the issue and adopt resolutions.

**Corrective action plan:** Upon review of the applicable transactions and population of non-participating lab costs for Fiscal Year 2021, Management immediately applied the following short-term solution to discontinue the current allocation of these costs: Deactivate the non-participating construction cost activity as part of the lab allocation calculation. This action would prevent any potential inaccuracies in TxDOT's Federal billing related to the engineering non-participating lab expenditures. A long-term and permanent solution was identified shortly thereafter, that would include creating a non-participating construction engineering activity that would be applied in the project costing process. In addition, this new activity will be loaded into existing statewide letting projects, to receive the related lab allocation costs, that will link to the overall non-participating construction costs. The new lab allocation process that is created, will begin identifying the lab allocations related to the non-participating construction costs, as the non-participating construction engineering activity by the third quarter of Fiscal Year 2022.

**Implementation date:** Short-term solution was implemented on October 14th, 2021. Long-term solution to be fully implemented April 2022.

**Responsible Persons:** Maria Maldonado - Project Ledgers & Federal Billing Manager, Financial Management Division

**2021 – 023 Cash Management, Subrecipient Monitoring, Special Tests and Provisions – Quality Assurance – Information Technology – User Access and Password Management**

Federal Agency: U.S. Department of Transportation

Federal Program Title: Highway Planning and Construction Cluster  
Formula Grants for Rural Areas

ALN: 20.205, 20.219, 20.224, 23.003  
20.509

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Various  
Various



**2021 – 023 (Continued)**

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:** SiteManager (SMGR) automates the contract administration functions for construction and maintenance projects and the materials and tests administration functions, which include aspects of project administration from the time a contract is awarded through finalization of the project. eGrants is a TxDOT-wide enterprise system managed by the Information Technology Division (ITD) and used by the Aviation (AVN) and Public Transportation (PTN) Divisions to manage grants to subgrantees across Texas for federal and State funded grants.

During our testing of SGMR and EGrants, we noted the following:

- *Password Management:* During our testing, we noted that there is no set password expiration or lockout configurations set for SGMR, which is not in accordance with the password standards in the Texas Department of Transportation (TXDOT) Information Security Policy (Policy). The policy states that passwords must be changed periodically and that lockout attempts should be configured in accordance with the Information Security and Privacy Controls Catalog.
- *User Access Reviews:* During our testing, we noted that TXDOT did not perform a documented periodic access review of users for SGMR, which would include a review of privileged users' access. In addition, during our testing we noted that TXDOT did not perform a documented periodic access review of users for the EGrants application, which would include a review of privileged users' access. We tested thirty-three (33) users with privilege access in EGrants to verify whether access was restricted to those who have business needs. Of the 33 users, TXDOT was unable to provide the business purpose for 19 of the privilege access users. The 19 accounts were noted as vendor accounts.

Management corrected the password configuration matter subsequent to August 31, 2021 by adding the Active Directory login function to SGMR. As of December 17, 2021, the Active Directory credentials are used for all users' login into SMGR.

**Questioned Costs:** None.

**Cause:** Password configurations were not in accordance with the TXDOT Information Security Policy and Information Security and Privacy Controls Catalog due to management oversight. Additionally, TxDOT does not have established policies and procedures that require user access reviews over user accounts for all applications.

**Effect:** Failure to set password configurations and password lockout configurations increases the risk of inappropriate access. Failure to perform user access reviews increases the risk that suspicious activities may not be identified and investigated.

**Repeat Finding:** 2018 – 038

**2021 – 023 (Continued)**

**Recommendation:** We recommend TXDOT configure SGMR password configurations to be in accordance with the established TXDOT Information Security Policy and Information Security and Privacy Controls Catalog. In addition, we recommend that TXDOT implement policies and procedures in relation to SGMR and EGrants to complete documented user access reviews, including a review of all privileged accounts on a periodic basis to verify that all active accounts supported by a business purpose.

**Views of responsible officials:** The Department concurs with the recommendations. The Department implemented corrective action in December 2021 to resolve the password configuration finding. ITD is responsible for reviewing user access for its Division and vendors supporting those ITD functions within eGrants. AVN and PTN are responsible for reviewing user access for their respective divisions' employees and subgrantee staffs.

**Corrective action plan:** SiteManager- The Construction Division (CST) and ITD will work together to implement annual SiteManager user access reviews.

- ITD will produce a User Access Review Report.
- CST will distribute instructions for managers to use the User Access Review Report to validate users under their direction.
- CST will follow up with managers as necessary to ensure the review is completed.

CST will continue to work with ITD on improvements to the process based on feedback from the current year's review. eGrants - ITD, AVN and PTN will implement policies and procedures to complete documented eGrants user access review, including review of all privileged accounts, at a minimum of once per year to verify all active accounts supported by their divisions' respective business purposes. These policies and procedures will be in accordance with State information security requirements.

**Implementation date:** SiteManager user access reviews - April 2022  
eGrants user access reviews - April 2022

**Responsible Persons:** SiteManager - Duane S. Milligan, P.E. - Director, CST  
eGrants - Scott Rogillio - IT Applications Section Manager, ITD  
Dan Harmon - Director, AVN  
Mark Sprick - Administration and Program Support Section Director, PTN

**STATE OF TEXAS  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS – OTHER AUDITORS  
YEAR ENDED AUGUST 31, 2021**

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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 non-compliance, 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 university.

Texas A&M University
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**2021 – 101**

**Equipment and Real Property Management**

<b>Federal Program Title:</b>	<b>Research and Development Cluster</b>
<b>Federal Agencies:</b>	<b>U.S. Department of Defense, U.S. Department of Health and Human Services, National Science Foundation</b>
<b>Award years:</b>	<b>See below</b>
<b>Award numbers:</b>	<b>See below</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>

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)).

**Texas A&M University (University) did not maintain accurate and complete property records for 4 (6 percent) of 65 equipment items tested.** Specifically:

- For three items, the property record contained an incorrect location. For one item, the location was not updated before it was deployed to an off-campus location. For the second item, the location in the property record did not match the location where the item was currently in use. That item is mobile; however, the location was not updated in the property record when the item was moved. For the third item, the property record did not reflect the location where the item was stored until it could be installed.
- For one other item, the University did not follow its policy to affix an inventory tag before the item was transferred to an off-campus location. That item also did not have a serial number noted in the property record. While there was not a specific serial number located on the item, there was another number that could have been entered into the property record to help identify the item.

**In addition, the University was unable to locate 1 (2 percent) of 62 equipment items selected for physical inspection.** The University did not identify that the item was missing and file a missing property report until auditors selected that item for testing.

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
12.905	CyberSecurity Core Curriculum	22341-RS012 (the University received award funds via a pass-through from Norwich University)	September 18, 2020, to September 30, 2022

**2021 – 101 (Continued)**

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
47.050	Geosciences	OCE-1851378	September 15, 2019, to August 31, 2023
47.074	Biological Sciences	DBI-1723266	September 1, 2017, to August 31, 2021
93.242	Mental Health Research Grants	SUBK00011277 (the University received award funds via a pass-through from the University of Michigan)	August 7, 2018, to February 28, 2021
93.389	Research Infrastructure	1 G20 RR14311-01A1	September 1, 2000, to August 31, 2002

Recommendations:

The University 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 University acknowledges and agrees with the finding. Texas A&M University will work to develop and implement corrective action.*

Corrective Action Plan:

*Texas A&M University Property Management will remind departments of the importance of updating location information, documenting serial numbers or other identifying information, affixing inventory tags, and promptly reporting missing assets. The reminder will include specific policy recommendations or examples of situations that need additional attention. The Property Management office will also work with those departments that had exceptions identified in the audit to increase compliance with 2 CFR 200. Property Management will continue the annual spot audit process to verify the accuracy of the location and serial number of federally funded assets.*

*Implementation Date: January 2022*

*Responsible Person: Todd Gregory*

**2021 – 102**

**Subrecipient Monitoring**

<b>Federal Program Title:</b>	<b>Research and Development Cluster</b>
<b>Federal Agencies:</b>	<b>U.S. Department of Education, National Science Foundation</b>
<b>Award year:</b>	<b>See below</b>
<b>Award number:</b>	<b>See below</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>

Award Identification

At the time of the subaward, the pass-through entity must communicate to the subrecipient: (1) federal award identification information, including the assistance listing number and title, federal award number, subrecipient's unique entity identifier, and whether the award is research and development; (2) all requirements imposed by the pass-through entity on the subrecipient so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the federal award; (3) any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the federal awarding agency; (4) an approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government; (5) a requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements; and (6) appropriate terms and conditions concerning closeout of the subaward (Title 2, Code of Federal Regulations (CFR), Section 200.332(a)).

**For 2 (7 percent) of 30 subawards tested, Texas A&M University (University) did not provide all required information to the subrecipient.** Specifically, the University did not communicate one or more of the following required elements: assistance listing number and title, the subrecipient's unique identifier, or whether the award is research and development. For one of those subawards, the pass-through entity did not communicate all of the required information to the University and the University relied on that information when creating its own subaward. In addition, for that same award, the University used an old subaward template that had not been updated to include all of the required information. For the other subaward, the University created the subaward using a generic assistance listing number. Not providing all required award information increases the risk that subrecipients will not comply with all applicable statutes, regulations, and terms and conditions of the federal award.

Risk Assessment

Pass-through entities are required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. The pass-through entity may consider such factors as (1) the subrecipient's prior experience with the same or similar subawards, (2) the results of previous audits, (3) whether the subrecipient has new personnel or new or substantially changed systems, and (4) the extent and results of federal awarding agency monitoring (Title 2, CFR, Section 200.332 (b)).

When establishing a new subaward, the University uses a subrecipient risk assessment template that allows it to assess risk based on criteria such as the amount of a subaward, scope of work, place of performance, and previous audit findings. Based on the results of the risk assessment, the University determines for the subrecipient an overall risk level of acceptable risk or high risk.

**For 1 (3 percent) of 30 subawards tested, the University could not provide evidence that it had performed a risk assessment for the subrecipient.** As a result, auditors were unable to determine whether the University would have needed to perform additional monitoring activities in accordance with its policies. When auditors brought the issue to the University's attention, it was unable to determine whether the risk assessment had not been performed or if the risk assessment was performed but not documented in the subrecipient's file.

**2021 – 102 (Continued)**

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>
47.041	Engineering	1832187	May 1, 2018, to December 31, 2021
84.002	Adult Education - Basic Grants to States	V002A160044 (the University received award funds via a pass-through from the Texas Workforce Commission)	June 1, 2019, to May 31, 2021
84.324	Research in Special Education	R324A180110	September 1, 2019, to August 31, 2021

**Recommendations:**

The University should:

- Ensure that it communicates all required information to subrecipients.
- Follow its policies for assessing subrecipient risk and document that assessment in the subrecipient’s file.

**Views of Responsible Officials:**

*The University acknowledges and agrees with the finding. Texas A&M University will work to develop and implement corrective action.*

**Corrective Action Plan:**

*Texas A&M Sponsored Research Services (SRS) will ensure that the revised subaward agreement long form is used on all applicable subaward agreements so that subrecipients receive all information required in 2 CFR 200. In addition, contract negotiators will be reminded of the requirement to complete and document a subrecipient risk assessment as described in the procedure manual.*

*Implementation Date: March 2022*

*Responsible Person: Crissy Stratta*

The University of Texas at Austin

**2021 – 103**

**Equipment and Real Property Management**

**Federal Program Title:** Research and Development Cluster  
**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  
**Award years:** See below  
**Award numbers:** 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

Equipment Property Records

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:

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
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



**2021 – 103 (Continued)**

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

Physical Inventory

A recipient must conduct a physical inventory of equipment and reconcile the results with its property records at least once every two years. 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)(2) and (3)).

The University's *Handbook of Business Procedures* (Handbook) states that an annual physical inventory will be conducted and that when a unit administrator becomes aware that an item of equipment is missing, a diligent search must be performed until the equipment is found or until it is established that it has been lost or stolen.

**The University conducted a physical inventory of equipment during fiscal year 2021; however, 28 (8 percent) of 332 departments did not complete the physical inventory as required.** Specifically:

- For 25 departments, documentation was provided to explain why the physical inventory was not completed, which was generally attributable to the COVID-19 pandemic.
- For three departments, no documentation was provided to explain why the physical inventory was not completed.

Not requiring all departments to complete an annual inventory increases the risk that equipment purchased with federal funds may be lost, stolen, or improperly disposed.

Recommendations:

The University should strengthen controls to ensure that it:

- Maintains accurate and complete property records for all equipment acquired with federal funds.
- Requires departments to conduct an annual physical inventory of equipment.

Views of Responsible Officials:

*The University concurs with the findings.*

Corrective Action Plan:

*The University has implemented significant process enhancements in the areas noted in the findings. Inventory compliance has been emphasized to all departments through one-on-one trainings and frequent communications from inventory services. The Hand Book of Business Policy (HBP) will be revised to include detailed procedures to ensure that the University is in compliance with the requirements.*

*Implementation Date: August 2022*

*Responsible Person: Lori Peterson*

The University of Texas Health Science Center at Houston

**2021 – 104**

**Equipment and Real Property Management**

**Federal Program Title:** Research and Development Cluster  
**Federal Agency:** U.S. Department of Health and Human Services  
**Award years:** See below  
**Award numbers:** 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:** 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; 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 Health Science Center at Houston (Health Science Center) did not maintain accurate property records for 4 (7 percent) of 61 equipment items tested.** Specifically:

- For two items, the property record contained an incorrect location. For those items, the department responsible for the equipment did not update the asset management department when the items were moved.
- For one item, the Health Science Center was not able to locate the item when auditors selected it for testing. As a result, the Health Science Center filed a missing property report; however, that item was subsequently found in a different location.
- For one item, the property record contained an incorrect serial number. That item was replaced under the manufacturer’s warranty, and the Health Science Center did not update the property record to reflect the replacement item’s serial number.

Not maintaining accurate 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>
93.575	Child Care and Development Block Grant	193914017110001  (the Health Science Center received award funds via a pass-through from the Texas Education Agency)	October 1, 2018, to September 30, 2019
93.837	Cardiovascular Diseases Research	5R01HL061483-18	December 20, 2017, to November 20, 2021

THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON

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**2021 – 104 (Continued)**

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
93.837	Cardiovascular Diseases Research	R01HL148050 (the Health Science Center received award funds via a pass-through from Baylor College of Medicine)	July 19, 2019, to June 30, 2023

One additional award was affected by the issues discussed above; however, due to the age of the asset, the award information was no longer available.

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:

*The University of Texas Health Science Center at Houston agrees there is an opportunity for improvement in the strengthening controls of assets. Assets that were found in an incorrect location were found in close proximity to the listed room number, within the same department. Each department within the University is responsible for reporting timely changes or discrepancies regarding location or replacement of assets. Capital Assets Management will work with each department to ensure the most accurate and UpToDate asset information is reflected in our asset tracking system.*

Corrective Action Plan:

*Capital Assets Management will emphasize in its online Inventory Awareness course (Capital Assets Management – Inventory Awareness Course) the department’s responsibility to report changes in location, serial number, and custodian of assets. CAM will reinforce the use of the Inventory Awareness course as the departmental training tool for those responsible for asset oversight. CAM will also reinforce to department leadership in their monthly staff meeting the necessity of reporting timely changes in order to maintain the most accurate asset information.*

*Implementation Date: February 1, 2022*

*Responsible Person: Oscar Ballarta, Assistant Vice President - Finance*

The University of Texas Health Science Center at San Antonio

**2021 – 105**

**Equipment and Real Property Management**

**Federal Program Title:** Research and Development Cluster  
**Federal Agency:** U.S. Department of Health and Human Services  
**Award years:** See below  
**Award numbers:** 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:** No

Equipment

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.

Equipment Disposition

The Health Science Center's *Handbook of Operating Procedures* requires its departments to submit a Property Deletion Request form to the Health Science Center's property control office when disposing of obsolete, unserviceable, worn out, or surplus equipment.

**For 5 (63 percent) of 8 equipment disposals tested, the Health Science Center did not dispose of equipment in accordance with its policy.** Specifically, the Health Science Center did not complete a Property Deletion Request form for those five equipment items. Those items were left in a building that the Health Science Center was planning to sell. Items left in the building were inventoried and auctioned off; however, the Health Science Center could not provide evidence of the auction proceeds for two of the five items tested. Not disposing of equipment in accordance with its policy increases the risk that the Health Science Center could improperly dispose of equipment purchased with federal funds.

**THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO**

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**2021 – 105 (Continued)**

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>
93.113	Environmental Health	R01 ES022054	September 1, 2012, to May 31, 2016
93.213	Research and Training in Complementary and Integrative Health	R01 AT004259	January 1, 2008, to May 31, 2014
93.242	Mental Health Research Grants	R01 MH113780	July 1, 2017, to April 30, 2022
93.389	National Center for Research Resources	G20 RR019647	June 1, 2004, to May 31, 2007
93.389	National Center for Research Resources	S10 RR023674	April 1, 2007, to March 31, 2008
93.389	National Center for Research Resources	S10 RR025111	April 6, 2009, to April 5, 2010
93.393	Cancer Cause and Prevention Research	P01 CA81020	May 15, 2000, to May 31, 2004
93.397	Cancer Centers Support Grants	P30 CA54174	December 1, 2003, to July 31, 2009
93.701	Trans-NIH Recovery Act Research Support	P30 MH089868	September 30, 2009, to August 31, 2011
93.837	Cardiovascular Diseases Research	R01 HL63032	August 1, 2000, to July 31, 2004
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	R01 DK14744	August 1, 1997, to August 31, 2002
93.855	Allergy and Infectious Diseases Research	R01 AI043279	September 16, 2010, to August 31, 2015
93.859	Biomedical Research and Research Training	R01 GM25177	April 1, 1999, to March 31, 2003
93.866	Aging Research	R37 AG10486	January 1, 1999, to December 31, 2002
93.866	Aging Research	R01 AG064078	August 1, 2019, to April 30, 2024

**2021 – 105** (Continued)

Recommendations:

The Health Science Center should strengthen controls to ensure that it:

- Maintains accurate property records for all equipment acquired with federal funds.
- Adequately safeguards its equipment to prevent loss or theft of equipment.
- Disposes of equipment items in accordance with its policy.

Views of Responsible Officials:

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

Corrective Action Plan:

Equipment:

*UT Health-San Antonio's Property Control group will work with department inventory contacts during the current and subsequent annual inventory processes to ensure asset location identifiers are updated and serial numbers are correct. The University's Property Control group will also communicate with departments by email and virtual annual inventory preparation meetings to reinforce the importance of updating asset location identifiers and reviewing serial numbers, and to notify Property Control when assets are missing or no longer in the department's possession to ensure proper documentation is completed and on file.*

Equipment Disposition:

*UT Health-San Antonio experienced a unique and unprecedented circumstance this fiscal year with preparation efforts to quickly decommission and sell an existing building. These efforts included auctioning obsolete assets that remained in the building first at no cost to internal departments and then to the general public. The institution will review and modify the Handbook of Operating Procedures policy to incorporate the Property Deletion Request process related to retired facilities. The modified policy will include guidance and a special form when a multi-department mass deletion request is required for efficiency.*

*Implementation Date: March 2022*

*Responsible Person: Isaac Almaraz*

The University of Texas M.D. Anderson Cancer Center

2021 – 106

**Activities Allowed or Unallowed  
Allowable Costs/Cost Principles  
Period of Performance  
Special Tests and Provisions – Key Personnel**

**Federal Program Title:** Research and Development Cluster  
**Federal Agencies:** Federal agencies that award Research and Development Cluster funds  
**Award years:** Multiple  
**Award numbers:** Multiple  
**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency  
**Questioned Costs:** \$0  
**Repeat Finding:** No

General Controls

Institutions 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).

**The University of Texas M.D. Anderson Cancer Center (Cancer Center) did not appropriately update certain systems it uses to manage its federal research and development awards.** The Cancer Center asserted that the updates were not made due to other competing priorities. Not ensuring that systems are updated and supported increases the risk of data loss or breach. After auditors brought the issue to the Cancer Center's attention, it updated those systems.

Recommendation:

The Cancer Center should update and support all systems it uses to manage federal awards.

Views of Responsible Officials:

*MD Anderson Cancer Center (MDACC) acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, MDACC will work to develop and implement a corrective action to further improve the processes.*

Corrective Action Plan:

*MDACC has implemented process enhancements to help ensure that our systems stay updated. Information Systems (IT Engineering) will send an annual report by August 31<sup>st</sup> to the Information Systems application owners and Information Security of any server operating systems that need to be updated in the upcoming fiscal year.*

*Implementation Date: January 2022*

*Responsible Person: Emil Patel*

**2021 – 107**

**Equipment and Real Property Management**

<b>Federal Program Title:</b>	<b>Research and Development Cluster</b>
<b>Federal Agencies:</b>	<b>U.S. Department of Defense, U.S. Department of Veterans Affairs, U.S. Department of Health and Human Services</b>
<b>Award years:</b>	<b>See below</b>
<b>Award numbers:</b>	<b>See below</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>2018-119</b>

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 M.D. Anderson Cancer Center (Cancer Center) did not maintain accurate and complete property records for 22 (36 percent) of 61 equipment items tested.** Specifically:

- For 17 items, the property record contained an incorrect location. The Cancer Center relies on its annual inventory process to verify that the property record accurately reflects the location of equipment items. Due to the COVID-19 pandemic, the Cancer Center did not complete the fiscal year 2020 inventory and was in the process of performing the fiscal year 2021 inventory at the time of the audit. As a result, the property records were not updated to reflect the items’ current locations.
- For two items, the property record indicated that the items were in-service; however, those items were no longer in use. After auditors selected those items for testing, the Cancer Center submitted a request for disposal.
- For two items, the property record did not contain the item’s serial number or the serial number was recorded incorrectly.
- For one item, the property record did not contain the item’s serial number and the location of the item was also incorrect.

**In addition, the Cancer Center was unable to locate 1 (2 percent) of 61 equipment items selected for inspection.** The Cancer Center did not file a missing property report until auditors selected that item for testing.

The errors discussed above occurred because the Cancer Center (1) did not enter information accurately or completely when creating the property records or (2) did not update the property records when changes to the items were made. Not maintaining accurate and complete property records and not adequately safeguarding equipment increases the risk that equipment may be misused, lost, or stolen.



**THE UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER**

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**2021 – 107 (Continued)**

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-04-1-014205	December 15, 2003, to July 14, 2011
64.000	U.S. Department of Veterans Affairs	VA74115C0021	September 30, 2015, to September 29, 2018
93.113	Environmental Health	5R01ES015888-04	August 1, 2007, to January 30, 2012
93.306	Comparative Medicine	5U42RR015090-02	September 1, 2000, to August 31, 2005
93.353	21st Century Cures Act - Beau Biden Cancer Moonshot	1U24CA224020-01	September 30, 2017, to August 31, 2020
93.389	Research Infrastructure	5U42RR015090-10	September 10, 2006, to August 31, 2011
93.393	Cancer Cause and Prevention Research	5P01CA034936-18	July 1, 1984, to September 30, 2012
93.394	Cancer Detection and Diagnosis Research	5U24CA126577-05	March 26, 2007, to February 28, 2013
93.395	Cancer Treatment Research	5U10CA010953-45	March 18, 2011, to December 31, 2014
93.395	Cancer Treatment Research	5U01CA080098-06 (the Cancer Center received funds as a pass-through from the American College of Radiology)	January 1, 2006, to December 31, 2011
93.395	Cancer Treatment Research	5U10CA180820-03 (the Cancer Center received funds as a pass-through from the ECOG - ACRIN Medical Research Foundation)	March 1, 2016, to February 28, 2017
93.395	Cancer Treatment Research	5R33CA116127-04	June 25, 2007, to May 31, 2013

**THE UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER**

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**2021 – 107 (Continued)**

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
93.395	Cancer Treatment Research	3U10CA021661-32 (the Cancer Center received funds as a pass-through from the American College of Radiology)	February 20, 1979, to December 31, 2012
93.396	Cancer Biology Research	5R01CA154998-03 (the Cancer Center received funds as a pass-through from the University of Minnesota)	August 1, 2011, to May 31, 2016
93.397	Cancer Centers Support Grants	3P30CA016672-42	July 1, 2016, to June 30, 2019
93.701	Trans-NIH Recovery Act Research Support	5RC2AR059010-02	September 29, 2009, to August 31, 2012
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	5P01AR042919-08	April 1, 1997, to May 31, 2005
93.859	Biomedical Research and Research Training	5R01GM124043-03	April 1, 2018, to March 31, 2023
93.887	Health Care and Other Facilities	1C76GH09986-01	June 1, 2008, to September 30, 2013

**Recommendations:**

The Cancer Center 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:**

*MD Anderson Cancer Center (MDACC) acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, MDACC will work to develop and implement a corrective action to further improve the processes.*

**Corrective Action Plan:**

- *The Cancer Center will emphasize bi-annually via communication to Property Officers and Administrators the importance on capturing correct and timely asset information. This includes keeping accurate and timely information on the location, serial number and disposition of assets.*
- *The Cancer Center will communicate during the annual inventory process the importance of validating current data in the system and request updates via the Asset Control team.*

**Implementation Date:** Ongoing throughout FY 2022

**Responsible Person:** Freddy Garcia

The University of Texas Medical Branch at Galveston

**2021 – 108**

**Equipment and Real Property Management**

**Federal Program Title:** Research and Development Cluster  
**Federal Agency:** U.S. Department of Health and Human Services  
**Award years:** See below  
**Award numbers:** 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:** 2018-123

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 Medical Branch at Galveston (Medical Branch) did not maintain accurate and complete property records for 2 (3 percent) of 60 equipment items tested.** Specifically, the property record for each item either did not contain the item’s serial number or the serial number was incorrect. Those errors occurred because the Medical Branch did not enter property records accurately and completely into its asset management system.

**In addition, the Medical Branch did not adequately safeguard 4 (7 percent) of 60 equipment items selected for physical inspection.** Specifically:

- For three items, the Medical Branch asserted that the items were transferred to a warehouse in preparation for disposal; however, it was not able to locate those items or provide documentation supporting those relocations.
- For one item, the property record indicated the item was in-service; however, the Medical Branch was not able to locate that item when auditors selected it for testing.

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 award was affected by the issues discussed above:

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	R01NS010161	July 1, 1999, to July 31, 2005

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

**2021 – 108** (Continued)

Recommendations:

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 its equipment to prevent loss or theft of equipment.

Views of Responsible Officials:

*Management agrees with the auditor's recommendation.*

Corrective Action Plan:

*UTMB will perform a review of its property records for accuracy. UTMB will also perform a review of its procedures and processes related to surplus assets to determine if any improvements could be made. Also of note, subsequent to the completion of the auditor's fieldwork, UTMB found two of the four assets reported as unable to locate.*

*Implementation Date: October 2022*

*Responsible Person: Mike Linton*

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT**  
**YEAR ENDED AUGUST 31, 2021**

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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 2020 Schedule of Findings and Questioned Costs
- Each finding in the 2020 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, 2021 has been prepared to address these responsibilities.

<b>Department of Agriculture</b>
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**2020 – 001 Reporting – Information Technology – Change Management**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 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 200.303, the Texas Department of Agriculture (TDA) 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 the TDA Software Configuration Management Policy, Change Control is required to ensure that all change requests go through the proper approval process and are tracked through completion.

Measures must be taken to ensure the code that is being moved to production is functioning accurately and will not cause disruptions in processing. It is vital to keep track of code changes in each release. If problems with a new release occur, the previous version of the software can be restored.

**Condition:** TDA uses the Community Development Block Grant (CDBG) Contract Tracking System (CDBG-CTS) to manage grants and grantee performance as well as for reporting to the Department of Housing and Urban Development (HUD).

**2020 – 001 (Continued)**

**Condition (Continued):** During our testing we noted the CDBG - CTS System Application was moved to a cloud environment (Azure) in March 2020. However, there was no change record noted for this move to the cloud environment in March. In addition, the CDBG database change logs showed nine database system changes/recompiles that occurred during fiscal year 2020. However, TDA did not maintain sufficient documentation to support eight (8) of the nine (9) changes/recompiles.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** TDA's software configuration policies and procedures do not have change types identified (i.e. standard, emergency, normal, enhancements); therefore appropriate documentation for CDBG-CTS changes were not reviewed and retained.

**Effect:** Failure to monitor changes in TDA's information technology systems increases the risk that suspicious activities may not be identified and investigated.

**Repeat Finding:** No

**Recommendation:** We recommend that TDA implement policies and procedures to ensure management reviews of all changes and recompiles are completed and documentation of those reviews are maintained. Additionally, if the reviews result in follow up action items, we recommend the policies and procedures outline the guidance for the follow up and documentation of the resolution.

**Views of responsible officials:** The CDBG system was inherited by TDA several years ago. The system was not written by TDA and has not been modified to any large degree. The CIO understands that the I.T. organization must assure appropriate internal controls over software changes. The CIO was hired on February 1, and he looks forward to working with the I.T. organization on systemic improvements to issues such as this one.

**Corrective action plan:** The CDBG-CTS is scheduled to be replaced by the end of the calendar year 2021 with a FedRamp compliant 3rd party provider.

I.T. will generate a “CDBG – Database procedures recompiled since previous month” spreadsheet on a monthly basis and, if any recompilations, I.T. will attempt to determine what caused the change. If we cannot determine the reason for the recompilation, we will follow-up with Program to see if they noticed or encountered any issues with the existing CDBG system, for example, performance degradation, look and feel changes, etc. NOTE: The CDBG system is scheduled to be replaced in calendar year 2021 by a 3rd party provider.

**Implementation dates:** March 31, 2021

**Responsible persons:** Bruce Hermes, Chief Information Officer /Information Resources Manager  
Ruben Sanchez, Manager for Operations and Development  
Wes Williams, Information Security Officer  
Suzanne, Barnard, Director for CDBG Programs

**Status:** Corrective action plan was implemented.

**2020 – 002 Reporting – Information Technology – User Access**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 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 200.303, the Texas Department of Agriculture (TDA) 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.

**Condition:** TDA uses the Community Development Block Grant (CDBG) Contract Tracking System (CDBG-CTS) to manage grants and grantee performance as well as for reporting to the Department of Housing and Urban Development (HUD).

We noted that TDA's periodic access reviews of the CDBG-CTS application do not include a review of privileged users' access. We tested twenty-eight (28) users with privilege access in CDBG-CTS to verify whether access was restricted to those who have business needs. Of the twenty-eight users, TDA was unable to provide the business purpose for twenty-six (26) of the privilege access users.

Additionally, we noted one CDBG-CTS developer that had access to production functions within the CDBG-CTS application. Access to migrate changes to the production environment should be restricted appropriately and based on job function to help ensure adequate internal controls are in place and appropriate segregation of duties exist. In general, developers should not have access to migrate changes to the production environment and should not have access privileges above read-only in the application.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** TDA's information technology policies and procedures over user access reviews do not require a review of privilege accounts on a periodic basis.

**Effect:** Failure to terminate privilege access accounts that do not have a business need in TDA's information technology systems increases the risk that suspicious activities may occur and not be identified and investigated.

**Repeat Finding:** No

**Recommendation:** We recommend that TDA implement policies and procedures to ensure user access reviews include a review of all privilege accounts on a periodic basis. Additionally, we recommend that TDA terminate all privilege user accounts that are not supported by a business purpose.

**Views of responsible officials:** The CDBG system was inherited by TDA several years ago. The system was not written by TDA and has not been modified to any large degree. The CIO understands that the I.T. organization must assure appropriate internal controls over access control. The CIO was hired on February 1, and he looks forward to working with the I.T. organization on systemic improvements to issues such as this one.

**2020 – 002 (Continued)**

**Corrective action plan:** The CDBG-CTS is scheduled to be replaced by the end of the calendar year 2021 with a FedRamp compliant 3rd party provider.

In the interim, TDA ISO will add CDBG to the quarterly access review process and will collaborate with CDBG managers to monitor and verify that privilege access is limited to those who have a business need. Management is committed to identifying the best mitigation strategy of either logging and reviewing usage of the accounts for potential misuse; eliminating accounts as feasible; or other similar mitigation.

**Implementation dates:** March 2021

**Responsible persons:** Bruce Hermes, Chief Information Officer /Information Resources Manager  
Ruben Sanchez, Manager for Operations and Development  
Wes Williams, Information Security Officer  
Suzanne, Barnard, Director for CDBG Programs

**Status:** Corrective action plan was implemented.

**2020 – 003 Cash Management, Eligibility, Subrecipient Monitoring, Special Tests and Provision – Verification of Free and Reduced Price Applications (NSLP) – Information Technology – Vendor Management**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: Child Nutrition Cluster  
Child and Adult Care Food Program  
Food Distribution Cluster (nonmajor)  
CFDA Number: 10.553, 10.555, 10.556, 10.559  
10.558  
10.565, 10.568, 10.569 (nonmajor)  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 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 200.303, the Texas Department of Agriculture (TDA) 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.

**Condition:** TDA utilizes Texas Unified Nutrition Program System (TX-UNPS), a web application that allows TDA personnel and subrecipients to submit and approve documents. TX-UNPS manages information regarding subrecipient contracts, entitlement, inventory, orders, and other food distribution functions. Specific functions of TX-UNPS include submitting and tracking commodity orders, viewing or declining commodity allocations, viewing invoices, and submitting and maintaining annual commodity contract packets and contract entitlements.

**2020 – 003 (Continued)**

**Condition (Continued):** During our testing we noted that TDA outsources the hosting, maintenance, and enhancement over TX-UNPS to a third-party service organization. The third-party service organization does not currently provide a Service Organization Controls 1 (SOC 1) Type 2 report. A 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 TDA's data. Testing of controls infrastructure includes, but is not limited to, physical security, logical controls, and change management.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** While TDA requested a SOC 1 Type 2 report from the TX-UNPS vendor, TDA was unable to apply established IT policies and procedures to review the SOC 1 Type 2 report for this third-party vendor because the vendor provided a SOC 1 Type 1 report.

**Effect:** Failure to obtain and review findings and complementary user entity controls within each 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:** 2019-002

**Recommendation:** We recommend that TDA obtain and review the SOC 1 Type 2 report for the TX-UNPS vendor that provide services over critical applications in order to evaluate whether they can rely on the third-party's overall control structure. In addition, TDA should review and test the complementary user entity controls included in the SOC 1 Type 2 report and document the results of those procedures.

**Views of responsible officials:** TDA made significant efforts during the audit period to strengthen internal controls related to TXUNPS. TDA developed procedures and a standard template to document the review of the SOC reports and completed the review and assessment of the TXUNPS SOC 1, Type 1 report.

**Corrective action plan:** TDA will conduct the review of the Colyar, LLC SOC 2, Type 2 report upon receipt. TDA is anticipating the SOC 2 report release in 2021 and TDA will ensure to document the review of the SOC reports, identification of the related complementary controls, testing of those controls and determine any residual risk as it relates to the services provided.

**Implementation dates:** Obtain, review, and document the SOC 2 reports. September 2021

**Responsible persons:** Colyar LLC SOC report - Melissa Dozier Gonzales, Director for F&N Program Support  
Wes Williams, Information Security Officer  
Bruce Hermes, Information Resources Manager / Chief Information Officer

**Status:** Corrective action plan was implemented.

**2020 – 004 Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP)  
– Failure to obtain eligibility verifications by the established deadline**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: Child Nutrition Cluster  
CFDA Number: 10.553, 10.555, 10.556, 10.559  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6TX300332  
10/1/2019-9/30/2020  
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 7 CFR 245.6a(h) *Verification reporting and recordkeeping requirements*, by February 1, each local educational agency must report information related to its annual statutorily required verification activity, which excludes verification conducted in accordance with paragraph (c)(7) of this section, to the State agency in accordance with guidelines provided by the Food and Nutrition Service (FNS). Per the Texas Department of Agriculture's (TDA) Administrator's Reference Manual (ARM), TDA will review documentation submitted through the Texas Unified Nutrition Program System (TX-UNPS) and determine if the Contracting Entity (CE) is compliant with the regulations related to verification. TDA may require a corrective action plan if the CE does not comply with the verification requirements, including, but not limited to, submitting all required forms by due dates and complete and approvable implementation of verification processes. Noncompliance in these areas may require fiscal action. A CE is required to submit a corrective action plan in the event that the CE fails to complete the eligibility verification by the established deadline and fails to request an extension.

**Condition:** During our testing, we noted that TDA did not follow up with CE's that failed to complete the eligibility verification by the established deadline and failed to request an extension.

For five (5) out of the forty (40) CE's sampled, we noted that TDA did not request corrective action plans from CE's that submitted their FNS-742 *School Food Authority (SFA) Verification Collection Report (FNS-742)* after the February 1, 2020 deadline. Corrective action plans were requested subsequent to the auditor's request on December 10, 2020.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Due to the COVID outbreak, TDA experienced challenges of contacting the CE's regarding the late FNS-742 reports. TDA requested corrective action plans from the five (5) CE's on December 11, 2020, with a due date of December 17, 2020.

**Effect:** Failure to follow up and obtain corrective action plans over late FNS-742 reports may result in TDA being out of compliance with corrective action requirements for untimely report submissions.

**Repeat Finding:** No

**Recommendation:** We recommend that TDA implement controls to ensure an adequate process is in place to follow up and obtain corrective action plans for those CE's that fail to complete the eligibility verification by the established deadline and fail to request an extension.

**2020 – 004** (Continued)

**Views of responsible officials:** TDA management agrees with the concept that system controls are necessary. We have process and procedures in place, and we will refine those procedures to incorporate formal timelines for processing of corrective action plans.

**Corrective action plan:** The Texas Department of Agriculture has updated their procedure to ensure that CEs that require a corrective action plan due to late submission of the FNS-742 report are provided a corrective action plan timely.

**Implementation dates:** February 2021

**Responsible persons:** Nicole Notarianni, Director for School Operations  
Kassandra Burnias, Compliance Programs Collaboration Liaison

**Status:** Corrective action plan was implemented.

Department of Family and Protective Services

**2020 – 005 Allowable Costs/ Cost Principles – Timeliness of Cost Allocation Plan Reallocations**

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

Federal Program Title: Foster Care-Title IV-E  
Adoption Assistance  
Medicaid Cluster  
Temporary Assistance for Needy Families (TANF) (nonmajor)  
Child Care and Development Fund Cluster (CCDF Cluster) (nonmajor)

CFDA Number: 93.658  
93.659  
93.775, 93.777, 93.778  
93.558 (nonmajor)  
93.489, 93.575, 93.596 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Foster Care-Title IV-E  
2001TXFOST  
10/1/2019-12/31/019, 1/1/2020-9/30/2020

Adoption Assistance  
2019TXADPT, 2001TXADPT  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020

Medicaid Cluster  
1905TX5000,1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL,  
2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

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, Department of Family and Protective Services (DFPS) 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 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:** DFPS'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 result in costs claimed for each period being allocated based on actual base statistics for the same period.



**2020 – 005 (Continued)**

**Condition (Continued):** Per DFPS's internal schedule, 4<sup>th</sup> quarter reallocations should be completed by December 14 of each year; however were not completed until the end of January for fiscal year 2019 and 2020.

During fiscal year 2019, reallocations were completed through December 2018 for recording in the general ledger. Monthly reconciliations were completed through March 2019 and posted through a top-side entry. However, reallocations required for projects for the months of April through August 2019 were not completed in a timely manner in order to post the top-side entry. DFPS recorded the reallocations in the amount of \$2,217,064 for the Foster Care program and (\$106,828) for the Adoption Assistance program for the months of April – August 2019 in fiscal year 2020.

During fiscal year 2020, reallocations were completed through March 2020. Monthly reconciliations were completed through May 2020 and posted through a top-side entry. However, reallocations required for projects for the months of June through August 2019 were not completed in a timely manner in order to post the top-side entry. DFPS did not record the reallocations in the amount of \$3,690,285 for the Foster Care program and \$1,045,684 for the Adoption Assistance program for the months of April – August 2019.

Based on the matters noted above, we noted a net misstatement of \$1,473,221 for Foster Care and \$1,152,512 for Adoption Assistance in fiscal year 2020.

**Questioned costs:** \$1,473,221 (Foster Care)  
\$1,152,512 (Adoption Assistance).

**Context:** See "Condition."

**Cause:** DFPS's certified Schedule of Expenditures of Federal Awards (SEFA) is due to the Comptroller of Public Accounts in November each year. The timing between when allocations are completed and available to be posted is currently around five and a half (5.5) months, which does not allow sufficient time for inclusion in the SEFA.

**Effect:** DFPS should continue to improve the timeliness of reallocations to ensure the amounts included in the Schedule of Expenditures of Federal Awards meet 2 CFR 200.303.

**Repeat Finding:** 2019-003, 2018-002, 2017-005, 2016-008

**Recommendation:** DFPS should continue to improve the timeliness of reallocations to ensure the amounts included in the Schedule of Expenditures of Federal Awards meet 2 CFR 200.303.

**Views of responsible officials:** DFPS agrees with the finding and will take steps to improve the timeliness of reallocations to ensure amounts included in the Schedule of Expenditures comply with 2 CFR 200.303.

**Corrective action plan:** DFPS will continue to address issues that delay the reporting required to complete the reallocation process. We will review our internal timelines to ensure they accurately reflect timeframes associated with our reallocation process.

Per CLA's recommendation, we will institute a process to review the effects of the 4th quarter reallocation on the SEFA report. We will use this analysis to determine if a restatement is required.

**Implementation dates:** May 1, 2021

**Responsible persons:** Kristen Norris

**Status:** Corrective action plan was implemented.

**2020 – 006 Eligibility – Information Technology - User Access**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Foster Care-Title IV-E  
Adoption Assistance  
Social Services Block Grant  
CFDA Number: 93.658  
93.659  
93.667  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Foster Care-Title IV-E  
2001TXFOST  
10/1/2019-12/31/019, 1/1/2020-9/30/2020  
Adoption Assistance  
2019TXADPT, 2001TXADPT  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020  
Social Services Block Grant  
1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020  
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, Department of Family and Protective Services (DFPS) 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.

**Condition:** DFPS utilizes the Information Management Protecting Adults and Children in Texas (IMPACT) system to record case information about the children and adults the agency protects. DFPS uses IMPACT to document all stages of service of a case, including when someone reports abuse, neglect, or exploitation and when those cases are investigated.

During fiscal year 2020, there were 319 terminated IMPACT users. We sampled twenty-six (26) terminated users to verify whether their access was removed in accordance with the DFPS Account Management Policy (Policy), which states that a user's account should be disabled and archived within one day of termination. Ten of the twenty-six (26) terminated users did not have their access to IMPACT revoked in accordance with the Policy. Furthermore, one of the ten (10) users' last login date was after their termination date.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** DFPS did not enforce its policies and procedures to terminate IMPACT user accounts in accordance with its Account Management Policy.

**Effect:** Failure to disable and archive accounts for users that have been terminated increases the risk of inappropriate access and noncompliance.

**2020 – 006 (Continued)**

**Repeat Finding:** No

**Recommendation:** We recommend DFPS strengthen its internal controls to ensure terminated IMPACT users' access is disabled and archived in accordance with its Account Management Policy.

**Views of responsible officials:** The agency acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the agency will develop and implement corrective actions to improve internal controls over account access.

**Corrective action plan:** The agency will implement a plan to distribute across the agency, procedures that must be followed to disable and archive user accounts timely. In addition to this communication, the agency's Account Management Policy will be reviewed for any potential continuous improvement.

**Implementation dates:** August 31, 2021

**Responsible persons:** Lisa Petoskey

**Status:** Corrective action plan was implemented.

**2019 – 004 Eligibility**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: TANF  
CFDA Number: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3, 1701TXTANF,  
1701TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018, 10/1/2016-9/30/2017  
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, Department of Family and Protective Services (DFPS) 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 the TANF State Plan, DFPS provides any service the State previously was authorized to use IV-A or IV-F funds under prior law, as in effect on September 30, 1995 and as clarified by the State's 1997 plan amendment. This includes the TANF Emergency Assistance (EA) program.

**2019 – 004 (Continued)**

**Criteria or specific requirement (Continued):** Per the Texas Administrative Code, Title 40, Part 19, Chapter 700, Subchapter Z, Rule §700.2703:

- (a) The Department of Family and Protective Services (DFPS) or its authorized designee determines eligibility of a child and/or his family for Title IV-A Emergency Services if all of the following criteria are met:
  - (1) An emergency exists, as defined in subsection (b) of this section.
  - (2) The family applies for care and services available in emergency situations, or DFPS or its authorized designee applies on behalf of a child whose parents are unavailable or unwilling to apply.
  - (3) The child has lived with a relative at sometime within the six-month period prior to application.
  - (4) The emergency arose for a reason other than an adult family member's refusal to accept employment without good cause.
  - (5) The applicant, child, or family declares annual income of less than \$63,000.
- (b) An emergency exists when DFPS:
  - (1) Determines that a child is at risk;
  - (2) Has removed a child from the child's home and placed the child in its care; or
  - (3) Determines that a child formerly in its care is at risk of being returned to that care.

There are no automated controls to require recertification of EA recipients in Information Management Protecting Adults and Children in Texas (IMPACT), DFPS's eligibility system. The process of gathering information related to EA eligibility is done in conjunction with the case investigation process. Information, including the reason for an emergency and income levels, is determined based on the caseworker's interviews with the family and child. This information is input into IMPACT to determine eligibility. IMPACT's automated controls to determine if the child is EA eligible were found to be effective, including the assignment of service codes that determine monthly payment amounts. Only the information that the caseworker considers necessary to support the conclusions regarding eligibility is included in IMPACT as case notes. A supervisor within Child Protective Services will then review and approve the entire case for placement.

Of the 65 cases sampled, one instance was noted where the supervisor approval was not received until after the participant was determined to be eligible to receive benefit payments. Of the 65 cases sampled, there was one instance where the Emergency Assistance application within IMPACT was not used; however, assistance was provided.

**Questioned costs:** None.

**Repeat finding:** 2018-003, 2017-006, 2016-010 and 2015-008

**Recommendation:** DFPS should continue to enhance the automation between authorization of participant eligibility and the applications within IMPACT that determine eligibility. These automations should also apply for recertification and exits from the applicable programs. Additionally, DFPS should ensure that appropriate documentation related to cases is maintained.

**Views of responsible officials – 2019:** DFPS will continue to work in enhancing the automation with the applications within IMPACT for eligibility.

**Corrective action plan – 2019:** DFPS will reassess automation between authorization of participant eligibility and the applications within IMPACT that determine eligibility, and assess, as necessary, for any other automations as applicable to the program. DFPS staff will be researching implementation approaches to determine next steps to release in the 4th quarter FY 2021. In addition, DFPS will ensure that INV/AR staff receive ongoing communication/training regarding EA and Timely Documentation.

**2019 – 004** (Continued)

**2020 update:** Per inquiry with the department, management is continuing to implement the corrective action.

**Views of responsible officials – 2020:** Correcting this issue has been assessed as a Priority 1 which means it is designated as high priority to be completed by August 31, 2021.

**Corrective action plan – 2020:** DFPS will continue to work in enhancing the automation with the applications within IMPACT for eligibility.

**Implementation date:** Ongoing communication – will vary, first communication by June 1, 2020; IMPACT changes by August 31, 2021

**Responsible person:** Gwen Gray, Director of Policy and Practice

**Status:** Corrective action plan was implemented.

General Land Office

**2020 – 007 Allowable Costs/Cost Principles, Reporting – Information Technology -Vendor Management**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 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 200.303, the General Land Office (GLO) 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.

**Condition:** GLO utilizes the Homeowner Reimbursement Program (HRP)/ Quickbase application, a cloud-based platform application to manage expenditures related to the homeowner reimbursement program. GLO also relies on Work Force Group for data entry processes for this application.

During our testing, we noted that GLO outsources the development platform used to customize and streamline the workflow related to vendors and their related claims to a third-party service organization. We noted that while GLO did obtain the SOC 1 Type II report from the third-party vendor, they did not perform a review of the findings and complementary user entity controls within the report in order to place reliance on it. A 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 GLO's data. Testing of controls infrastructure includes, but is not limited to, physical security, logical controls, and change management.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** GLO does not have established policies and procedures that requires the information technology department to obtain and review SOC1 Type 2 reports for third party vendors.

**Effect:** Failure to obtain and review findings and complementary user entity controls within each 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:** We recommend that GLO should establish policies and procedures to obtain and review SOC 1 Type 2 reports for each of their third party vendors that provide services over critical applications in order to evaluate whether they can rely on the third party's overall control structure. In addition, GLO should review and test the complementary user entity controls included in each SOC 1 Type 2 report and document the results of those procedures.

**2020 – 007 (Continued)**

**Views of responsible officials – 2020:** Management agrees with the recommendation.

**Corrective action plan – 2020:** The GLO will establish policies and procedures to obtain and review SOC1 Type 2 reports for each third-party vendor. These procedures will include the review and testing of the complementary user entity controls.

**2021 Update:** Per inquiry with management, prior discussions with a vendor did not yield the expected outcome of the development of review process for SOC 1 Type 2 reports. Efforts are being made to develop this process and the expected implementation date is March 31, 2022.

**Views of responsible officials – 2021:** Management agrees with the recommendation.

**Corrective action plan – 2021:** Prior discussions with a vendor did not yield the expected outcome of the development of review process for SOC 1 Type 2 reports. Efforts are being made to develop such a process and implementation is anticipated for 03/31/2022.

**Implementation date:** 3/31/2022

**Responsible Persons:** Warren Collier, Director of Federal Finance

**2020 – 008 Allowable Costs/ Cost Principles, Period of Performance, Reporting – Information Technology – Password Management**

Federal Agency:	U.S. Department of Housing and Urban Development
Federal Program Title:	Community Development Block Grant
CFDA Number:	14.228
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	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 200.303, the General Land Office (GLO) 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 the Texas GLO Policy Book – Information Security policy, passwords must be changed on a periodic basis as outlined in the policies.

**Condition:** During our testing we noted the existing configuration for GLO's identity management tool had been intentionally changed by management and was no longer compliant with the GLO's information security policy.

**Questioned costs:** None.

**Context:** See "Condition."

**2020 – 008 (Continued)**

**Cause:** A password setting was intentionally changed by management during the pandemic to help assist end users in the transition to working remotely. As a compensating control, multi-factor authentication (MFA) was implemented for access to the Network remotely. However, the password policies and procedures were not updated to reflect this change.

**Effect:** Changes to password settings may increase the risk of inappropriate access and loss or compromised data if compensating controls are not implemented.

**Repeat Finding:** No

**Recommendation:** We recommend that GLO issue an addendum or memorandum to its existing policies in order to memorialize the changes being made, the reasons for the change and how the change will continue to reduce the risk of inappropriate access.

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** The existing policy will be altered, or a memo drafted to ensure that the configuration is aligned with the stated policy.

**Implementation dates:** March 2021

**Responsible persons:** Chief Information Officer- Cory Wilburn

**Status:** Corrective action plan was implemented.

**2020 – 009 Reporting – Inaccurate Reporting on the HUD 60002 Summary Report**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 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 and Noncompliance

**Criteria or specific requirement:** Per 24 CFR 91.520 Performance reports.

(a) General. Each jurisdiction that has an approved consolidated plan shall annually review and report, in a form prescribed by HUD, on the progress it has made in carrying out its strategic plan and its action plan. The performance report must include a description of the resources made available, the investment of available resources, the geographic distribution and location of investments, the families and persons assisted (including the racial and ethnic status of persons assisted), actions taken to affirmatively further fair housing, and other actions indicated in the strategic plan and the action plan. This performance report shall be submitted to HUD within 90 days after the close of the jurisdiction's program year.



**2020 – 009 (Continued)**

**Criteria or specific requirement (Continued):**

(d) CDBG. For CDBG recipients, the report shall include a description of the use of CDBG funds during the program year and an assessment by the jurisdiction of the relationship of that use to the priorities and specific objectives identified in the plan, giving special attention to the highest priority activities that were identified. This element of the report must specify the nature of and reasons for any changes in its program objectives and indications of how the jurisdiction would change its programs as a result of its experiences. This element of the report also must include the number of extremely low-income, low-income, and moderate-income persons served by each activity where information on income by family size is required to determine the eligibility of the activity.

**Condition:** During our testing of GLO's HUD 60002, Section 3 Summary Report, Economic Opportunities for Low-and Very Low-Income Persons report (HUD 60002 Summary Report), we noted calculation errors that resulted in inaccurate reporting. We recalculated the Total Dollar Amount of Non-Construction Contracts Awarded in Part II of the HUD 60002 Report, which is comprised of the Total Non-Construction Contract Dollars from the Section 3 Housing 60002 Summary, the Section 3 Non-Housing 60002 Summary, and the Section 3 MultiFamily 60002 Summary. During our testing, we noted that the Section 3 Multifamily 60002 Summary was not included in the Total Dollar Amount of Non-Construction Contracts Awarded, resulting in an understatement of \$834,337.23. GLO reported \$18,270,312.81 for the Total Dollar Amount of Non-Construction Contracts Awarded, however should have reported \$19,104,650.04.

Furthermore, the Percentage of the Total Dollar Amount that was Awarded to Section 3 Businesses for Non-Construction Contracts is calculated as the Total Dollar Amount of Non-Construction Contracts Awarded to Section 3 Business divided by the Total Dollar Amount of Non-Construction Contracts Awarded. As a result of the calculation error noted above, the Percentage of the Total Dollar Amount that was Awarded to Section 3 Businesses for Non-Construction Contracts was understated 0.01%. GLO reported 0.22% for the Percentage of the Total Dollar Amount that was Awarded to Section 3 Businesses for Non-Construction Contracts, however, should have reported 0.21%.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Errors in the HUD 60002 Summary Report occurred because of manual calculation errors GLO made when preparing the performance reports.

**Effect:** Inaccurate information in performance reports increases the risk that federal agencies and pass-through entities could rely on inaccurate information to manage and monitor their awards.

**Repeat Finding:** No

**Recommendation:** We recommend that GLO should strengthen controls to ensure that the performance reports it submits are complete and accurate.

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** CDR is currently amending the Section 3 report for subsequent submission to HUD. Additionally, the existing Section 3 SOPs will be modified to ensure the appropriate management control is established to ensure the completeness and accuracy of the Section 3 reporting before it is submitted to HUD.

**Implementation dates:** May 2021

**Responsible persons:** Manager of Housing and Quality Assurance- Jerry Rahm

**Status:** Corrective action plan was implemented.

**2020 – 010 Reporting – Lack of Documentation of Reviews on the Quarterly Performance Report**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 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 200.303, the General Land Office (GLO) 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.

*Quarterly Performance Report (QPR) (OMB No. 2506-0165):* This report is due each quarter from state CDBG-DR grantees after the first full quarter following execution of a grant agreement with HUD.

**Condition:** Quarterly Performance Reports are reviewed and approved by GLO directors and managers in a quarterly meeting. The approvals are evidenced by signatures on the meeting memorandums. We selected seven (7) of the twenty-eight (28) QPRs submitted in fiscal year 2020 and verified whether the reports were reviewed and approved in accordance with GLO's policies and procedures. Of the seven (7) QPRs selected for testing, GLO was unable to provide evidence of the review and approval for one (1) QPR.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Due to the COVID outbreak, GLO's employees were working remotely during the audit. Evidence of approval of the QPR was located at the GLO office in paper copy, which management was unable to retrieve due to the remote working environment.

**Effect:** Lack of documentation of GLO's internal controls could lead to inaccurate reporting and noncompliance.

**Repeat Finding:** No

**Recommendation:** We recommend management implement a process to retain electronic copies of reviews and approvals of quarterly performance reports.

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** The Quarterly Progress Report (QPR) Procedure identifies the protocol for review and approval of progress report before it is submitted to HUD within the Disaster Recovery Grant Reporting (DRGR) system. These steps include the following:

- Summarizing the QPR for Directors/Managers Review.
- Creating an Approval memo with QPR overall narratives and numbers for the quarter for Directors/Managers signature.
- Scheduling a meeting with the Directors/Managers for QPR review and approval.

**2020 – 010 (Continued)**

**Corrective action plan (Continued):**

- Routing the PDF version of the memo to all Directors/Managers prior to the meeting.
- Routing the PDF version of the memo, after QPR data is presented, for approval by Directors/Managers.
- Once the memo is signed, scan and save the signed copy in the folder for the quarter.

The lapse in our established protocol is an isolated incident, in part due to a loss of staff and transitioning from an office to a virtual work environment as a result of COVID 19. In contrast, CLA's remaining sample evidences the execution of our established protocol identified above. CDR does not anticipate any change to the existing process and will continue to reasonably ensure all procedure steps are performed and documented after the conclusion of the QPR reporting process.

**Implementation dates:** Not Applicable; the existing SOP is already implemented and outlines the steps for retaining review and approval of the QPR memo.

**Responsible persons:** Director of Program Integration- Pam Mathews

**Status:** Corrective action plan was implemented.

**2020 – 011 Special Tests and Provisions – Wage Rate Requirements – Lack of Certified Payrolls**

Federal Agency:	U.S. Department of Housing and Urban Development
Federal Program Title:	Community Development Block Grant
CFDA Number:	14.228
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	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 and Noncompliance

**Criteria or specific requirement:** All laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of \$2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL) (40 USC 3141-3144, 3146, and 3147).

Non-federal entities shall include in their construction contracts subject to the Wage Rate Requirements (which still may be referenced as the Davis-Bacon Act) a provision that the contractor or subcontractor comply with those requirements and the DOL regulations (29 CFR part 5, Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction). This includes a requirement for the contractor or subcontractor to submit to the non-federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls) (29 CFR sections 5.5 and 5.6; the A-102 Common Rule (section 36(i)(5)); OMB Circular A-110 (2 CFR part 215, Appendix A, Contract Provisions); 2 CFR part 176, subpart C; and 2 CFR section 200.326).

**2020 – 011 (Continued)**

**Condition:** GLO contracts with developers for their Affordable Rental Projects (ARP) and Infrastructure construction projects. Developers hire general contractors who in turn hire subcontractors to complete construction work. GLO's Community Development and Revitalization Office conduct field labor reviews of its developers to verify whether the developer obtained certified payrolls general contractor and subcontractors in accordance with wage rate requirements.

We selected twenty-six (26) monthly payments for Affordable Rental Projects (ARP) and Infrastructure construction projects, which was comprised of thirteen (13) projects:

- For twelve (12) out of the twenty-six (26) monthly payments, GLO did not verify that the developer obtained certified payrolls or a statement of non-performance to certify there was no labor from the general contractor for the period under review.
- For one (1) out of the thirteen (13) projects, we identified two (2) missing subcontractor certified payrolls. Follow up was not completed to obtain the missing certified payrolls.
- For one (1) of the thirteen (13) projects selected, we noted that the general contractor did not sign (certify) one of the certified payrolls submitted for that month.

**Questioned costs:** Unknown.

**Context:** See "Condition."

**Cause:** Field reports completed by the Community Development and Revitalization Office is a manual process and lacks policies and procedures on follow-up actions and retention of documentation.

**Effect:** Lack of obtaining certified payrolls from prime contractors and subcontractors could result in the payment of inappropriate wages and noncompliance with the requirements of the grant agreement.

**Repeat Finding:** No

**Recommendation:** We recommend GLO establish policies and procedures to ensure certified payrolls are received on a weekly basis from all general contractors and subcontractors. For weeks in which the general contractor or subcontractor did not have payroll costs, we recommend that GLO obtain a statement of non-performance. Additionally, we recommend that GLO consider purchasing an automated software application to assist them in collecting, verifying, and managing compliance data as well as certified payroll report data from general contractors and subcontractors.

**Views of responsible officials – 2020:** Management agrees with the recommendation.

**Corrective action plan – 2020:** CDR will be evaluating its existing Wage Requirement function and SOPs to strengthen compliance with federal requirements and consider the actions that may be taken to meet the submission of weekly payroll for contractors and subcontractors. Additionally, SOP will be enhanced to include the steps for obtaining and retaining statements of non-performance.

Consideration will be given to procuring an automated software application for collecting, verifying, and managing compliance data. However, given the responsibility assigned to Labor Standard Officers within each contract, CDR will have to ensure that responsibility remains at the contractor/subrecipient level and identify how our oversight will change to address the items noted in the recommendation.

**2021 Update:** Per discussion with management, the purchase of an automated software application to assist in collecting, verifying, and managing compliance data was considered but determined to be cost-prohibitive given the fixed administrative grant budgets and the contradiction in the contractual assignment of Davis Bacon compliance at the developer level. ARP updated and implemented its Davis Bacon SOPs effective January 2022 to specify the strengthened oversight actions being taken by the program to promote compliance.

**2020 – 011** (Continued)

**Views of responsible officials – 2021:** Management agrees with the recommendation.

**Corrective action plan – 2021:** MQA reviewed updated SOPs and determined that additional detail is necessary to address the conditions noted in the finding. GLO-CDR is requesting through 08/31/2022 to complete updates to the ARP Davis Bacon SOPs as well as execute the manner in which certified payrolls will be reviewed.

**Implementation date:** 8/31/2022

**Responsible Persons:** Jeff Crozier, Manager of Multifamily Housing

HEALTH AND HUMAN SERVICES COMMISSION

Health and Human Services Commission

**2020 – 012 Allowable Costs/Cost Principles – Information Technology – CAPPs Password Configuration**

**Health and Human Services Commission / Department of Family and Protective Services/ Department of State Health Services**

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Health and Human Services  
U.S. Department of Treasury  
Social Security Administration

Federal Program Title: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)  
Medicaid Cluster  
Social Services Block Grant  
Children's Health Insurance Program (CHIP)  
Block Grants for Prevention and Treatment of Substance Abuse  
Disability Insurance/SSI Cluster  
Foster Care-Title IV-E  
Adoption Assistance  
Immunization Cooperative Agreements  
Coronavirus Relief Fund

CFDA Number: 10.557  
93.775, 93.777, 93.778  
93.667  
93.767  
93.959  
96.001, 96.006  
93.658  
93.659  
93.268  
21.019

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: WIC  
6TX700507, 6TX700527  
10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

Medicaid Cluster  
1905TX5000, 1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL, 2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Social Services Block Grant  
1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020

**2020 – 012 (Continued)**

Award Numbers and Periods: CHIP

1805TX501, 1905TX5021, 2005TX5021  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Block Grants for Prevention and Treatment of Substance Abuse  
2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Disability Insurance/SSI Cluster  
1904TXDI00, 2004TXDI00  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Foster Care-Title IV-E  
2001TXFOST  
10/1/2019-12/31/019, 1/1/2020-9/3/2020

Adoption Assistance  
2019TXADPT, 2001TXADPT  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020

Immunization Cooperative Agreements  
6 NH23IP922616  
7/1/2019-6/30/2024

Coronavirus Relief Fund  
2020-CF-21019  
4/15/2019-12/31/2021

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 200.303, the 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.

**Condition:** HHSC has their own instance of the Centralized Accounting and Payroll/Personnel System – Financials (CAPPS Financials). CAPPS Financials is the HHSC accounting system of record. This system is responsible for financial-related transaction processing that occurs for the entire Enterprise, encompassing the Accounts Payables, General Ledger, Asset Management and Purchasing functions for administrative and client services related to provider payments. In addition, HHSC utilizes PeopleSoft’s Human Capital Management (HCM) system (CAPPS HCM) a Human Resources/ Payroll application. CAPPS Financials is an Oracle PeopleSoft application.

During our testing we noted the existing configuration for CAPPS Financials and CAPPS HCM have a password reuse set to five (5) passwords generations. The HHSC information security policy indicates a password reuse of twelve (12) generations for high or six (6) generations for moderate, low plus or low systems.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Password configurations were not in accordance with the HHS Information Security Policy due to management oversight.

**Effect:** Failure to set password configurations and password lockout configurations increases the risk of inappropriate access

**2020 – 012 (Continued)**

**Repeat Finding:** No

**Recommendation:** We recommend HHSC should update password configurations for CAPPs Financials and CAPPs HRM to be compliant with its policies. Additionally, we recommend that HHSC perform a periodic review to ensure password configurations continue to be compliant with its policies.

**Views of responsible officials:** Agree

**Corrective action plan:** HHS IT Applications will update CAPPs HCM and CAPPs Financials to prevent reuse of a user's password until after 12 generations. All existing passwords that do not comply will be remediated on their next scheduled password reset after this change is implemented.

**Implementation dates:** October 31, 2021

**Responsible persons:** Darin Marple, Director, Administrative Applications

**Status:** This corrective action was partially implemented and the finding was reissued in the current year reference number 2021 – 003.

CAPPs HCM corrected their password configurations to align with policy. CAPPs FIN password configuration was out of compliance with policy. As a result of CLA audit procedures, CAPPs FIN did remediate their password configurations to align with policy in August 2021.

**2020 – 013 Allowable Costs/Cost Principles - Information Technology – CAPPs User Access**

**Health and Human Services Commission / Department of Family and Protective Services/ Department of State Health Services**

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Education  
U.S. Department of Health and Human Services  
U.S. Department of Homeland Security  
U.S. Department of Treasury  
Social Security Administration

Federal Program Title: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)  
Medicaid Cluster  
Social Services Block Grant  
Children's Health Insurance Program (CHIP)  
Block Grants for Prevention and Treatment of Substance Abuse  
Disability Insurance/SSI Cluster  
Foster Care-Title IV-E  
Adoption Assistance  
Immunization Cooperative Agreements  
Coronavirus Relief Fund  
SNAP Cluster (nonmajor)  
TANF (nonmajor)  
Special Education-Grants for Infants and Families (nonmajor)  
HIV Care Formula Grants (nonmajor)  
Block Grants for Community Mental Health Services (nonmajor)



HEALTH AND HUMAN SERVICES COMMISSION

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**2020 – 013 (Continued)**

Federal Program Title: Presidential Declared Disaster Assistance to Individuals and Households – Other  
Needs (nonmajor)  
Aging Cluster (nonmajor)

CFDA Number: 10.557  
93.775, 93.777, 93.778  
93.667  
93.767  
93.959  
96.001, 96.006  
93.658  
93.659  
93.268  
21.019  
10.551, 10.561 (nonmajor)  
93.558 (nonmajor)  
84.181(nonmajor)  
93.917 (nonmajor)  
93.958 (nonmajor)  
97.050 (nonmajor)  
93.044, 93.045, 93.053 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: WIC  
6TX700507, 6TX700527  
10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

Medicaid Cluster  
1905TX5000,1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL,  
2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Social Services Block Grant  
1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020

CHIP  
1805TX501, 1905TX5021, 2005TX5021  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Block Grants for Prevention and Treatment of Substance Abuse  
2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Disability Insurance/SSI Cluster  
1904TXDI00, 2004TXDI00  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Foster Care-Title IV-E  
2001TXFOST  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020

Adoption Assistance  
2019TXADPT, 2001TXADPT  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020

**2020 – 013 (Continued)**

Award Numbers and Periods: Immunization Cooperative Agreements

6 NH23IP922616  
7/1/2019-6/30/2024

Coronavirus Relief Fund

2020-CF-21019  
4/15/2019-12/31/2021

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

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria:** 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.

**Condition:** HHSC has their own instance of the Centralized Accounting and Payroll/Personnel System – Financials (CAPPS Financials). CAPPS Financials is the HHSC accounting system of record. This system is responsible for financial-related transaction processing that occurs for the entire Enterprise, encompassing the Accounts Payables, General Ledger, Asset Management and Purchasing functions for administrative and client services related to provider payments. In addition, HHSC utilizes PeopleSoft’s Human Capital Management (HCM) system (CAPPS HCM) a Human Resources/ Payroll application. CAPPS Financials and HCM personnel provide system support, including development changes.

Based on our review, we noted that HHSC did not complete appropriate user access reviews over CAPPS Financials or CAPPS HCM privileged accounts to determine appropriateness based on user roles and employment status.

Additionally, we obtained the administrative account listing for all administrative roles related to CAPPS Financials to validate that privileged access is only limited to authorized personnel based on their job function. During our testing, we noted one (1) instance out of the twenty-five (25) administrative accounts where a business analyst had inappropriate access to the following roles:

- Process\_Scheduler\_Admin\_Role
- Report\_Dist\_Admin\_Role

Privileged access was granted to the business analyst, which was outside of the job description and functions.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** HHSC does not have established policies and procedures that requires user access reviews over user accounts.

**Effect:** Failure to perform user access reviews increases the risk that suspicious activities may not be identified and investigated.

**Repeat finding:** 2019-005, 2018-026 and 2017-025

**Recommendation:** We recommend that HHSC strengthen its policies and procedures over user access reviews over privileged accounts to include whether those accounts are appropriate based on the user’s job description and function. Additionally, we recommend that HHSC terminate all privileged user accounts that are not supported by a business purpose.

**2020 – 013 (Continued)**

**Views of responsible officials:** Agree

**Corrective action plan:** HHS IT will take the following steps to resolve this finding:

- The HHS Enterprise Portal will implement a quarterly review of access for User Accounts with any of the following criteria in their CAPPS Financials Account:
  - Permissions:
    1. A\_ES\_DEVELOPER
    2. A\_ES\_MIGRATE
    3. A\_ES\_PROD\_MAINT
    4. A\_ES\_BATCH\_PRCSSNG
    5. A\_ES\_INTEGRATION\_BROKER
    6. A\_ES\_PROCESS\_SCHEDULER
  - Roles:
    1. Process\_Scheduler\_Admin\_Role
    2. Report\_Dist\_Admin\_Role
- The quarterly review of access will be completed through the HHS Enterprise Portal. User accounts with any of the permissions and roles listed above will be included. Those accounts will need review by the user's manager in order to complete the process.
- Failure to complete the quarterly review within 1 month from the beginning of the certification for a specific user's account will result in that specific user's account automatically being suspended.
- If the manager chooses to revoke access, the user in question will lose their privileged access.
- If the manager chooses to retain the access, the user will retain access and will be included in the next scheduled quarterly review.

The Enterprise Portal is currently undergoing an update, to be completed and verified by November 30, 2021. This update will include privileged access accounts in a quarterly review for CAPPS Financials users. This review will be in addition to the standard yearly review already in place for CAPPS Financials.

**Implementation dates:** November 30, 2021

**Responsible persons:** Darin Marple, Director, Administrative Applications

**Status:** Corrective action plan was implemented.

**2020 – 014 Allowable Costs/Cost Principles – Time and Effort Certification**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse  
CFDA Number: 93.959  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021  
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 200.430(i-vii), the Department of Health and Human Services Commission must ensure that 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 which provides reasonable assurance that 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 (for IHE, this per the IHE's definition of IBS); (iv) encompass both 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 established accounting policies and practices of the non-federal entity; and (vii) 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.

**Condition:** The process in place for verification of the employee pay towards a federal grant includes the use of CAPPS HCM to certify employee time. During testing of Block Grants for Prevention and Treatment of Substance Abuse, the time and effort was not certified for one (1) employee out of forty (40) selections.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Time and effort certification was not completed due to employee oversight.

**Effect:** HHSC does not have procedures in place over the review of time and effort certifications to ensure all time and effort reports are signed.

**Repeat finding:** No

**Recommendation:** HHSC should implement procedures to ensure certification of time and effort. These procedures should include a monthly or quarterly review of time and effort reports to ensure all are signed.

**Views of responsible officials:** Agree

**Corrective action plan:** HHSC will review and implement procedures to include a monthly review of time and effort reports to identify and report any not attested to in CAPPS for remediation and attestation by the Fair Labor and Standard Act covered employees on their timesheet.

**2020 – 014** (Continued)

**Implementation dates:** March 31, 2022

**Responsible persons:** Mike Markl, Director of Payroll and Time Labor and Leave Services

**Status:** Corrective action plan was implemented.

**2020 – 015** Allowable Costs/ Cost Principles, Matching, Level of Effort, Earmarking –Information Technology – CMBHS User Access

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

Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse

CFDA Number: 93.959

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

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

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria:** 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.

**Condition:** HHS utilizes the Clinical Management for Behavioral Health Services (CMBHS) system to maintain electronic health records to track care, treatment plans, etc.

Based on our review, we noted that HHSC did not complete a formal user access review over CMBHS accounts, including privileged accounts to determine appropriateness based on user roles and employment status.

Additionally, we obtained the administrative account listing for all administrators related to CMBHS to validate that privileged access is only limited to authorized personnel based on their job function. During our testing we noted three (3) instances out of the twenty-eight (28) administrative accounts where inappropriate privileged access was granted. Of the three (3) accounts that were identified, two (2) were developers and one (1) was a Database Administrator.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** HHSC does not have established policies and procedures that requires user access reviews over user accounts.

**2020 – 015 (Continued)**

**Effect:** Failure to perform user access reviews increases the risk that suspicious activities may not be identified and investigated.

**Repeat finding:** No

**Recommendation:** We recommend that HHSC implement policies and procedures to complete user access reviews, including a review of all privileged accounts on a periodic basis. Additionally, we recommend that HHSC terminate all privileged user accounts that are not supported by a business purpose.

**Views of responsible officials:** Agree

**Corrective action plan:** HHS ODS (Office of Decision and Support) will develop a CMBHS Account Access guideline to be used when provisioning new and reviewing existing HHS Staff CMBHS Access. The Guideline will entail the highest level of access allowed for all areas within HHS (Programs, Quality Management, IT.) A review of all HHS Staff Access will be conducted every 60 days to ensure accounts are provisioned with the appropriate permissions and access based on employment status. All findings and actions done during the review will be documented to include who completed the review, date completed, and any actions taken

**Implementation dates:** April 31, 2021

**Responsible persons:** Mary Blades, Training & Technical Assistance Manager

**Status:** Corrective action plan was implemented.

**HEALTH AND HUMAN SERVICES COMMISSION**

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**2020 – 016      Allowable Costs/Cost Principles Matching, Level of Effort, Earmarking – Cost Allocation Plan**

Federal Agency:            U.S. Department of Agriculture  
                                     U.S. Department of Education  
                                     U.S. Department of Health and Human Services  
                                     Social Security Administration

Federal Program Title:      Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)  
                                     Medicaid Cluster  
                                     Social Services Block Grant  
                                     Children’s Health Insurance Program (CHIP)  
                                     Block Grants for Prevention and Treatment of Substance Abuse  
                                     Disability Insurance/SSI Cluster  
                                     Money Follows the Person Rebalancing Demonstration (nonmajor)  
                                     SNAP Cluster (nonmajor)  
                                     TANF (nonmajor)  
                                     CCDF Cluster (nonmajor)  
                                     Special Education-Grants for Infants and Families (nonmajor)  
                                     Block Grants for Community Mental Health Services (nonmajor)  
                                     Aging Cluster (nonmajor)

CFDA Number:              10.557  
                                     93.775, 93.777, 93.778  
                                     93.667  
                                     93.767  
                                     93.959  
                                     96.001, 96.006  
                                     93.791(nonmajor)  
                                     10.551, 10.561 (nonmajor)  
                                     93.558 (nonmajor)  
                                     93.575, 93.596, 93.489 (nonmajor)  
                                     84.181 (nonmajor)  
                                     93.958 (nonmajor)  
                                     93.044, 93.045, 93.053 (nonmajor)

Pass-Through Agency:      N/A

Pass-Through Number(s):   N/A

Award Numbers and Periods: WIC  
                                     6TX700507, 6TX700527  
                                     10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

Medicaid Cluster  
                                     1905TX5000,1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL,  
                                     2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL  
                                     10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Social Services Block Grant  
                                     1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
                                     10/1/2017- 9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020

CHIP  
                                     1805TX501, 1905TX5021, 2005TX5021  
                                     10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2020 – 016 (Continued)**

Award Numbers and Periods: Block Grants for Prevention and Treatment of Substance Abuse  
2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Disability Insurance/SSI Cluster  
1904TXDI00, 2004TXDI00  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

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:** 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. 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.

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.

**Condition:** During testing over the application of the 2020 PACAP, the following items were noted:

- The PACAP does not include all department codes that HHSC is using to charge items. For six of 68 samples tested, the departments were not included in the PACAP and could not be tied to an allocation method.
- The PACAP includes allocation methods that are dependent on other allocation methods. One of the allocations tested was based on a factor that was not included in the 2020 PACAP plan.
- The PACAP summarizes the funding sources, including state general revenue and federal programs, which will be used by each allocation method. The mix of fund source for any given factor can change over time. During our testing, there were a total of eight (8) different factors where the funding sources per the PACAP did not match the funding sources used in the allocation calculation performed.
- The fund source allocations used to reallocate transactions for each project ID are not currently reviewed to ensure that the current CHIP FMAP rate in effect is used and that adjustments for non-entitlement grant funding are made for grant year or use of GR in lieu. HHSC is required to pay part of the costs of providing health care to the poor and part of the costs of administering the program. Different State participation rates apply to medical assistance payments. The Federal Medical Assistance Percentage (FMAP) is updated in each allocation method in CAPPS FIN, the book of record, annually based on the Federal Register Circular. The FMAP is effective on October 1 of each year. 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 2020 when the costs for 1 of 40 sample reallocations tested were allocated using the federal fiscal year 2019 FMAP rates, when they were reallocated during federal fiscal year 2020.

**Questioned costs:** Unknown.



**2020 – 016 (Continued)**

**Context:** See “Condition.”

**Cause:** HHSC is not reviewing and updating its PACAP plan on a regular basis including how the current FMAP rates are being applied.

**Effect:** Failure to accurately record indirect costs may result in noncompliance with grant terms and conditions.

**Repeat finding:** 2019-006, 2018-005, 2017-009, and 2016-024

**Recommendation:** HHSC should review and update the cost allocation plan to ensure that the PACAP accurately describes how costs will be allocated between the federal programs and the state. HHSC should also document how the PACAP will be applied, including how the FMAP will be applied to transactions and reallocations.

**Views of responsible officials:** Agree

**Corrective action plan:** While the estimated allocation applied to transactions and the estimated allocation in the PACAP will not match precisely, the agency will create a process to more routinely sync them. HHSC will also document additional information on how the PACAP will be applied, including how the FMAP will be applied to transactions and reallocations. Currently Fund Source percent estimate reviews are done on an as needed basis. Specifically, if an estimate is demonstrably off due to a change, then a new estimate is done, and the original/previous default estimate is replaced with updated Fund Source statistics. Expenditures are always re-allocated using actual statistics that replace the default estimate in HHSC’s accounting system. Fund Source percent estimates are not required to be included in the PACAP and are not included in Exhibit IV-3, but the tables used to develop this exhibit do have the Fund Source percentages, and this information is distributed to Budget staff internally. A process to coordinate periodic Fund Source estimate reviews with Cost Allocation, Central Budget, and Fund Accounting is under development.

**Implementation dates:** August 31, 2021

**Responsible persons:** Racheal Kane, Federal Funds Manager  
Scotty Burks, Fund Accounting Manager

**Status:** This corrective action was partially implemented and the finding was reissued in the current year reference number 2021 – 004.

Corrective action was implemented for all deficiencies noted with the exception of the PACAP not including all department codes that HHSC is using to charge items which remains uncorrected.

**2020 – 017 Eligibility – Timeliness of Eligibility Determinations**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Children’s Health Insurance Program (CHIP)  
CFDA Number: 93.767  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1805TX501, 1905TX5021, 2005TX5021  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021  
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 42 CFR 457.340(d) Application for and enrollment in CHIP (d) Timely determination of eligibility. (1) The terms in §435.912 of this chapter apply equally to CHIP, except that standards for transferring electronic accounts to other insurance affordability programs are pursuant to §457.350 and the standards for receiving applications from other insurance affordability programs are pursuant to §457.348 of this part. (2) In applying timeliness standards, the State must define “date of application” and must count each calendar day from the date of application to the day the agency provides notice of its eligibility decision.

Per the 2020 Compliance Supplement, States are directed, at 42 CFR 457.340(d), to determine eligibility promptly and without undue delay. The determination of eligibility may not exceed 45 days.

**Condition:** We reviewed sixty (60) CHIP eligibility applications submitted in fiscal year 2020 to determine whether the eligibility determination was made within 45 days. Of the sixty (60) applications, we identified one application for which the eligibility determination was not made within 45 days. We noted that the applicant submitted the application on 12/9/2019 via the Health Insurance Marketplace, however the eligibility determination was not made until 2/1/2020, 54 days after the application was submitted.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Due to the high volume of applications submitted directly to the State during this time frame, those were being processed first. Applications submitted via the Health Insurance Marketplace were processed after the applications submitted directly to the State, which caused a delay in the determination.

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

**Repeat Finding:** No

**Recommendation:** HHSC should implement a process wherein CHIP applications are processed on a first in – first out basis in order to ensure the timely processing of applications.

**Views of responsible officials:** Agree

**2020 – 017** (Continued)

**Corrective action plan:** HHSC identified the issue in December 2019 and started implementing corrective actions in January 2020. HHSC currently has a process in place to ensure timely processing of all applications which prioritizes assignment and processing based on the date of application. Upon review of this case, it was found the application was submitted on HealthCare.gov and was forwarded to the State as a Federal Marketplace Transfer in December 2019. Due to the high volume of applications received during this time, initial action for applications were taking longer than 45 days. Access and Eligibility Services (AES) implemented initiatives in January 2020 to reduce the time taken to initiate and process Federal Marketplace applications and these initiatives were operational by February 2020. Currently, all applications, including those received from Federal Marketplace are resolved within the 45-day timeframe.

**Implementation dates:** January 31, 2020

**Responsible persons:** Bill D’Aiuto, Eligibility Operations, Associate Commissioner

**Status:** Corrective action plan was implemented.

**2020 – 018** **Equipment/Real Property Management – Equipment Disposals**

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

Federal Program Title: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
Money Follows the Person Rebalancing Demonstration (nonmajor)

CFDA Number: 10.557  
93.791 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 6TX700507, 6TX700527  
10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

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 Texas Government Code Title 4. Subchapter L, Sec. 403.273. (g), “At all times, the property records of a state agency must accurately reflect the property possessed by the agency. Property may be deleted from the agency’s records only in accordance with rules adopted by the comptroller.”

According to SPA Process User’s Guide – Chapter 2 – General Policies – Records Retention, “The Texas State Records Retention Schedule requires agencies to maintain property records for the life of the asset and for a period not less than three fiscal years after the disposal of property. Property records should include any payment-related source documentation (i.e., invoices, payment vouchers, receipts, etc.) necessary to substantiate the value of the asset. When applicable, agencies must adhere to the federal rules and regulations for retention of records for property purchased with federal grants or funds. Where federal guidelines and state guidelines apply, the greater required time period for records retention applies. If a state agency fails to keep the records, the Comptroller’s office may refuse to draw warrants or initiate electronic funds transfers on behalf of the agency.”

**2020 – 018 (Continued)**

**Criteria or specific requirement (Continued):** 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. Per SPA Process User's Guide – Chapter 2 – General Policies – Policy and Contacts, "Per Government Code, Section 403.271, each state agency (and university choosing to report to SPA) is responsible for ensuring that its fiscal year-end capitalized asset balance(s) reflected in SPA are accurate and materially correct."

According to SPA Process User's Guide – Chapter 6 – Deleting Property and Funds – Disposal method 15, "Property must be in a disposal method 5c before it can be updated to disposal method 15."

**Condition:** During our testing, we noted the following:

- Two (2) out of ten (10) samples did not maintain disposal records.
- Four (4) out of ten (10) samples were not disposed timely.
- Two (2) out of ten (10) samples did not utilize disposal method 5c before utilizing disposal method 15 per the SPA Manual.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Improper disposal methods and lack of documentation occurred due to organizational changes in the State of Texas state agencies. Additionally, timeliness of disposals occurred due to information being reported to the appropriate department late.

**Effect:** Failure to follow the SPA Process User's Guide may lead to noncompliance with grant terms and conditions.

**Repeat finding:** 2019-011

**Recommendation:** We recommend that HHSC continue to provide training to employees, including supervisory-level employees, to ensure compliance with State policy and federal regulations.

**Views of responsible officials – 2020:** Agree

**Corrective action plan – 2020:** AMO management will provide Asset Disposition Training for both AMO staff, Inventory Coordinators and their management outside of State Office. Training will be developed for each type of specific disposal including a testing component to ensure staff have the necessary knowledge. Staff will have to have a minimum passing score of 85 percent. The training will be rolled out in smaller increments to ensure staff can retain the information.

**2021 update:** Per inquiry with the department, corrective action was not implemented in fiscal year 2021.

**Views of responsible officials - 2021:** Agree

**Corrective action plan - 2021:** We are on target for completion by 2/28/22. We are conducting state-wide training today (2/14/2022) and tomorrow (2/15/2022) and will have all of the documentation needed to close this finding out.

**Implementation dates:** February 28, 2022

**Responsible persons:** Chris Bergstrom, Director AMO

**2020 – 019 Matching, Level of Effort, Earmarking –Internal Controls over Earmarking**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Children’s Health Insurance Program (CHIP)  
CFDA Number: 93.767  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1805TX501, 1905TX5021, 2005TX5021  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria:** 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.

Per the 2020 Compliance Supplement, expenditures not directly related to providing child health insurance assistance under the plan are limited to 10% of the state’s total expenditures through CHIP. The 10 percent limit is applied on an annual fiscal-year basis and is calculated based on (a) the total amounts of expenditures, and (b) the quarter in which such expenditures are claimed by the state for the fiscal year.

**Condition:** In fiscal year 2020, the earmarking calculation was not being performed to review compliance. No compliance issues were noted during the recalculation of the requirements.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** In prior years, HHSC Budget staff were monitoring compliance with this requirement through a series of calculations. Due to management turnover, monitoring was not being completed and was not reinstated for fiscal year 2020.

**Effect:** Failure to perform periodic monitoring over earmarking requirements may result in noncompliance with earmarking requirements at the end of the fiscal year.

**Repeat finding:** 2019-016

**Recommendation:** HHSC should ensure that the controls over earmarking requirements are being followed to ensure that any future changes to the program funding will not result in noncompliance.

**Views of responsible officials:** Agree

**Corrective action plan:** The Medicaid, CHIP Services (MCS) unit within HHSC will monitor CHIP earmarking expenditures on quarterly basis to ensure the 10% cap on administrative cost is not exceeded.

**Implementation dates:** May 31, 2021

**Responsible persons:** Marie Hernandez, Manager, ITBO Budget Management & Forecasting

**Status:** Corrective action plan was implemented.

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2020 – 020 Procurement and Suspension and Debarment – HHSC PCS**

Federal Agency: U.S. Department of Agriculture

Federal Program Title: WIC Special Supplemental Nutrition Program for Women, Infants, and Children

CFDA Number: 10.557

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 6TX700507, 6TX700527  
10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

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

Type of Finding: Significant Deficiency on Internal Control over Compliance

**Criteria:** Per 2 CFR Section 200.317, States and governmental subrecipients of States, will use the same State policies and procedures used for procurements from non-federal funds. They also must ensure that every purchase order or other contract includes any clauses required by federal statutes and executive orders and their implementing regulations. 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.

An open market solicitation is used to purchase a good or service by soliciting from any available source. The open market solicitation procedure is authorized by Texas Government Code §2155.062(a) (3) and 2156.061. Open market informal solicitations can be used for procurements of commodities or services greater than \$5,000 but not greater than \$25,000. Open Market Formal Solicitation is used for agency-administered open market purchases of services greater than \$25,000 and for commodities if delegated by Texas Comptroller or through statutory authority specific to an agency. Per the HHSC Procurement Manual, for small purchases (\$5,000 or less excluding IT purchases) competition is not required; however, HHSC's PCS Division does require contact with at least one Historically Underutilized Business (HUB) vendor to provide them with an opportunity to quote. HHSC PCS conducts procurement activities for all HHSC agencies, resulting in a purchase order, contract, or other agreement for the requesting agency. Following the procurement process, HHSC agency staff are responsible for subsequent contract management and monitoring activities.

Per Texas Government Code 531.0055, for each health and human services system agency or division, the operational authority and responsibility for the contracting, purchasing, and related policies rests with HHSC's Procurement and Contracting Services (PCS). In addition, all procurement functions are performed by HHSC PCS on behalf of the Department of State Health Services.

**Condition:** Audit procedures included a review of procurement files related to sixteen (16) WIC procurements. For one of 16 procurement files, HHSC did not maintain the PCS 150 checklists which is used to ensure the file is complete and accurate with all required documentation.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The checklist was misplaced by the responsible procurement buyer who is no longer with the agency.

**2020 – 020 (Continued)**

**Effect:** Failure to follow the State procurement policies and procedures may lead to noncompliance with grant terms and conditions.

**Repeat finding:** 2019-009, 2018-007, 2017-023, 2016-026, and 2015-024

**Recommendation:** We recommend that HHSC PCS continue to provide training to employees, including supervisors and management, to ensure compliance of internal procedures. These procedures should include a process for ensuring all required documentation is maintained in each procurement file including steps to take in the event of an employee termination.

**Views of responsible officials:** Agree

**Corrective action plan:** PCS has provided training to staff to emphasize the importance of procurement file checklists.

PCS updated the PCS 150 & 160 Checklists for greater clarification with versions specific to each type of procurement in May 2019. PCS staff were trained on the new forms in May and June of 2019. PCS management continues to review documentation used by purchasers to ensure they comply with internal procedures, Comptroller of Public Accounts regulations and state law and trains purchasers on any required updates. Trainings on updated policies and procedures were offered in November of 2019 and completed in December of 2019.

In October 2020 the PCS Services team provided procurement specific trainings to staff which included the PCS 150 forms and the importance of ensuring the procurement file is compliant. The PCS Complex team completes weekly trainings on multiple procurement topics which includes the requirements of the PCS 160. PCS will continue to target trainings as needed.

In addition, the PCS procurement teams requires staff to maintain their active procurement files in a shared drive or on SharePoint. When the procurement is awarded, the completed file is uploaded to SCOR. For staff who have left the division and have an active procurement, the file is transferred to another staff member who reviews for completeness. If an item is missing, the newly assigned staff member is required to compile the required documentation.

**Implementation dates:** December 31, 2020

**Responsible persons:** Rebecca Martinka, Deputy Associate Commissioner, Services

**Status:** Corrective action plan was implemented.

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2020 – 021 Subrecipient Monitoring – Subaward Agreements**

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

Federal Program Title: Social Services Block Grant  
Block Grants for Prevention and Treatment of Substance Abuse  
TANF (nonmajor)

CFDA Number: 93.667  
93.959  
93.558 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Social Services Block Grant  
1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020

Block Grants for Prevention and Treatment of Substance Abuse  
2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

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:** The Behavioral Health Services Section coordinates the subrecipient monitoring process for the Block Grants for Prevention and Treatment of Substance Abuse (SABG) and the Social Services Block Grant (SSBG) at the Health and Human Services Commission (HHSC). Per 2 CFR 200.303, HHSC must establish and maintain effective internal controls over federal awards that provides reasonable assurance that 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 Section 200.331, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the certain information at the time of the subaward and if any of these data elements change, include the changes in the subsequent award modification. Required information includes the indirect cost rate for the federal award (including if the de minimis rate is charged). In addition, the approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government should be used, or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate.

**Condition:** HHSC is not applying the correct indirect cost rates for federal awards per the regulations when the subrecipient has an existing federally recognized indirect cost rate. When the subrecipient does not have a federally recognized indirect cost rate, HHSC is negotiating methodologies for applying indirect costs rather than rates. These methodologies are only being validated through periodic onsite reviews. For 18 (eighteen) of the 19 (nineteen) contracts selected for testing for the Social Services Block Grant and twenty-five (25) of the twenty-five (25) contracts tested for the Block Grants for Prevention and Treatment of Substance Abuse, federally negotiated indirect cost rates had not been incorporated into the contracts.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC continues to incorporate indirect cost rates into current contract, which is a multi-year process.



**2020 – 021 (Continued)**

**Effect:** Failure to follow the SPA Process User's Guide may lead to noncompliance with grant terms and conditions.

**Repeat finding:** 2017-021

**Recommendation:** HHSC should continue to apply federally negotiated indirect cost rates to subrecipient contracts who have a federally negotiated rate. For subrecipients who do not have a federally negotiated indirect cost rate, HHSC should work with the subrecipient to obtain an indirect cost rate or determine if the subrecipient is eligible for the de minimis 10% rate.

**Views of responsible officials:** Agree

**Corrective action plan:** The Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost rates for the Health and Human Services system cost reimbursement contracts. Once a rate is established, the contracting area incorporates the rate into the cost reimbursement contract. Some key action plan milestones achieved are as follows:

- Approximately 918 cost-reimbursement subrecipient agreements of 1554 have either an approved indirect cost rate or chose to decline indirect costs
- Monthly Indirect Cost Rate Report is sent notifying contract managers of accepted, negotiated, and acknowledged indirect cost rates.
- Hosted a webinar on September 1 thru September 18, 2020 for contract managers outlining the HHS Indirect Cost Process.
- Hosted a webinar on October 20, 2020 and October 22, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.
- Hosted a webinar on November 20, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.
- HHS Indirect Cost Rate Webpage launched on November 17, 2020.
- Initiated outreach to SABG cost reimbursement subrecipients.

The Federal Funds Office Indirect Cost Rate Group continues to complete the Indirect Cost Rate Process of accepting, negotiating, and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts.

**Implementation dates:** September 30, 2022

**Responsible persons:** Christina Lundy, Manager, HHSC Indirect Cost Rate Group  
Roderick Swan, Associate Commissioner, HHSC IDD-BH Contract Operations  
Sonja Gaines, Deputy Executive Commissioner, HHSC IDD-BHS

**Status:** This corrective action was not implemented and the finding was reissued in the current year as reference number 2021-006.

**2020 – 022 Special Tests and Provisions – Provider Health and Safety Standards – Lack of Documentation**

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 Numbers and Periods: 1905TX5000, 1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL, 2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020  
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 200.334, 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.

Per 42 CFR part 442.430 - Agreement as evidence of certification.

(a) FFP is available in expenditures for NF and ICF/IID services only if the facility has been certified as meeting the requirements for Medicaid participation, as evidenced by a provider agreement executed under this part. An agreement is not valid evidence that a facility has met those requirements if CMS determines that—

- (5) The survey agency failed to adhere to the following principles in determining compliance:
  - (i) The survey process is the means to assess compliance with Federal health, safety, and quality standards

**Condition:** The Long-Term Care Regulatory (LTCR) Survey Operations unit of the RSD at HHSC conducts surveys for Intermediate Care Facilities for Individuals with an Intellectual Disability (ICF/IID) and Nursing Facilities (NF) to verify whether they meet prescribed health and safety standards. HHSC was unable to provide a completed survey for two (2) of the forty (40) ICF/ IID and Nursing Facilities selected for testing, which contained the completed form CMS-2567 Statement of Deficiencies and Plan of Correction and the approved Plan of Correction Form by the surveyor.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** HHSC was unable to locate the documentation for the exceptions noted above.

**Effect:** Failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**2020 – 022 (Continued)**

**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:** Agree

**Corrective action plan:** Survey Operations currently maintains records for at least three years to include the 2567 and plan of corrections. The records that could not be located were misplaced during relocation from one regional office to another.

Survey Operations will develop a policy to require regional offices to ensure the CMS 2567 and HHS 3724 containing plans of correction are scanned and maintained electronically in addition to hard copies. Regional staff will maintain the electronic files in compliance with agency retention policies.

**Implementation dates:** March 15, 2021

**Responsible persons:** Renee Blanch-Haley, Survey Operations Director

**Status:** Corrective action plan was implemented.

**2020 – 023 Special Tests and Provisions – Provider Eligibility (Screening and Enrollment) – Lack of Documentation**

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 Numbers and Periods: 1905TX5000, 1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL, 2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL 10/1/2018-9/30/2019, 10/1/2019-9/30/2020

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 42 CFR 455.410 - 416, Enrollment and screening of providers.

- (a) The State Medicaid agency must require all enrolled providers to be screened under to this subpart.
- (b) The State Medicaid agency 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.
- (c) The State Medicaid agency may rely on the results of the provider screening performed by any of the following:
  - (1) Medicare contractors.
  - (2) Medicaid agencies or Children's Health Insurance Programs of other States.

**2020 – 023 (Continued)**

**Criteria or specific requirement (Continued):** Revalidation of enrollment - The State Medicaid agency must revalidate the enrollment of all providers regardless of provider type at least every 5 years.

Termination or denial of enrollment - The State Medicaid agency—

- (a) Must terminate the enrollment of any provider where any person with a 5 percent or greater direct or indirect ownership interest in the provider did not submit timely and accurate information and cooperate with any screening methods required under this subpart.

Per HHSC's Provider Licensure and Certification Department's Licensing and Credentialing Policy and Procedure Manual, quality check reviews are completed through quarterly reviews. Each quarter of the year (each 3-month period beginning at the start of the fiscal year 9/1/YYYY - 8/31/YYYY), 10% of licensing applications that have status of LICENSE ISSUED must be audited.

**Condition:** HHSC's LTCR Licensing and Credentialing Department utilizes licensing specialists to complete screening of licensing applications and renewals. The licensing specialists use standard checklists, based on the type of provider, developed by HHSC to perform the screening. The LTCR Licensing and Credentialing Department performs quarterly reviews of 10% of licensing applications that have been issued by licensing specialists to verify that screening is completed in accordance with 42 CFR 455.

During our testing, we noted that for the Home and Community Support Services Agencies (HCSSA), there were two quarters in which the 10% audit requirement was not met. During the second quarter, there were a total of 81 audits required based on 812 licensing applications with a status of "License Issued." The Provider Licensure and Certification Department completed 79 audits (9.7%). Similarly, for the fourth quarter of the year, there were a total of 103 audits required based on 1,033 applications. The department completed 102 audits (9.9%).

Additionally, we selected a sample of forty (40) quality check reviews completed by the LTCR Licensing and Credentialing Department completed during fiscal year 2020. During our testing, we noted the following:

- For one (1) of the forty (40) quarterly reviews selected, HHSC was unable to provide the taxpayer identification verification information as required by the standard reviewer checklist. This deficiency was identified as part of the Provider Licensure and Certification Department's quality check review over Day Activity and Health Services Facilities however, documentation was not subsequently obtained from the provider.
- For one (1) of the forty (40) quarterly reviews selected, HHSC was unable to provide the fire marshal report, as required by the standard reviewer checklist. This deficiency was identified as part of the Provider Licensure and Certification Department's quality check review over Nursing Facilities however, documentation was not subsequently obtained from the provider.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC failed to meet the 10% audit requirement due to management oversight as related to the number of audits completed. Additionally, HHSC does not have policies and procedures in place to obtain missing documentation identified as part of their quality check reviews from providers.

**Effect:** Failure to complete screenings and maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**2020 – 023 (Continued)**

**Recommendation:** HHSC should continue to monitor the number of quality check reviews to ensure it meets its 10% requirement by the end of the fiscal year. Additionally, HHSC should implement policies and procedures to require licensing specialists to obtain missing documentation as identified through the LTCR Licensing and Credentialing Department's quality check reviews to ensure HHSC is in compliance with 42 CFR 455.

**Views of responsible officials:** Agree

**Corrective action plan:** Regarding the recommendation to continue to monitor the number of quality checks, Licensing and Credentialing will work with RSD Data Management and Analysis to setup a query that will pull the population and the random sample in order to reduce the human error aspect of the process. This will be completed by May 31, 2021.

Regarding the recommendation to implement policies and procedures to require licensing specialists to obtain missing documentation as identified through the quality check process, Licensing and Credentialing is developing policies and procedures and a checklist to ensure that the documentation is collected prior to the issuance of the license. Currently TULIP does not allow an application to be opened once a license has been approved and issued. An enhancement in TULIP will be required in order for the application to be reopened to add additional documentation after a license is issued. The policies and procedures will be completed by May 31, 2021; however, due to the number of enhancements pending for TULIP, the projected implementation date is August 31, 2023.

**Implementation dates:** August 31, 2023

**Responsible persons:** Stephanie Allred, Director, Regulatory Services

**Status:** Corrective action plan was implemented.

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2020 – 024 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 Numbers and Periods: 1905TX5000, 1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL, 2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

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:** 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).

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.

**Condition:** SysCat, HHSC's enterprise-wide repository for approved HHS systems, is HHSC's book of record of all information technology (IT) systems, including both in-house and third-party systems. During FY20, HHSC worked to consolidate the list by linking subsystems to the parent system, resulting in sixty (60) Medicaid related systems. HHSC refreshed the Information Security Controls Guide and completed standardizing security assessment templates for both in-house and third-party systems. Additional templates were developed to track potential deficiencies and resolution. The deficiencies and resolutions are tracked in a centralized database and a review is conducted to close any open recommendations. During fiscal year 2020, forty (40) risk assessments were executed based on internal methodology or third-party assessments. Noncompliance is due to HHSC not performing risk assessments over all sixty (60) systems in a two-year period.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC is continuing to remediate this finding, however, the corrective action spans multiple years.

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

**Repeat finding:** 2019-014, 2018-023, 2017-015, 2016-020, and 2015-021

**2020 – 024** (Continued)

**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:** Agree

**Corrective action plan:** HHSC IT Applications, Medical and Social Services unit engaged additional staff to continue performing risk assessments on in-house and third-party systems. As of December 2020, two systems still required completion of risk assessments.

The remaining two systems had risk assessments completed by January 29, 2021. In addition, the agency has developed a schedule for performing the assessments for these systems on an ongoing basis.

**Implementation dates:** January 29, 2021

**Responsible persons:** PJ Fritsche, IT Director, Medical and Social Services Applications

**Status:** Corrective action plan was implemented.

**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.



**2019 – 017 Eligibility**

**Condition (Continued):**

- 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

**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

**2019 – 017 (Continued)**

**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

**Implementation dates:** December 31, 2022

**Responsible persons:** Dana Williamson, Director of Policy Development Support, Medicaid CHIP Services

**2019 – 020 Special Tests and Provisions – Child Support Non-Cooperation**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: TANF  
CFDA Number: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
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 policy in the Texas Works Handbook, Part B, Section 810, households are entitled to restored benefits when HHSC makes an error in the household's amount of benefits and the household was not at fault. Per policy in Texas Works Handbook, Part A, Section 2146 case workers should apply sanctions received from the OAG Child Support Division within five workdays. Per policy in the Texas Works Handbook, Part B, Section 700, staff must file an overpayment referral when a household receives benefits the household is not entitled to receive.

**Condition:** Out of 40 TANF cases sampled:

- One case did not receive benefits for a month in which they should have. The case had been sanctioned for non-cooperation, but it was later determined that the sanction was imposed in error. Upon removal of the sanction, the case should have received the benefit amount for the month they were sanctioned. TIERS did not automatically issue this corrective benefit and no manual issuance was processed for the case.
- One case received benefits for a month in which they were not eligible. The case was sanctioned for non-cooperation, but the sanction was not input into TIERS timely, resulting in the case receiving an additional month of benefits. Additionally, recoupment for that benefit amount was not pursued.
- One case received benefits for months in which they were not eligible. The sanction was not worked timely or properly by a case worker, resulting in the case receiving eight months of benefits erroneously. Additionally, recoupment for those benefit amounts was not pursued.

Policy in the Texas Works Handbook was not followed in all three cases by the workers who dealt with the cases.

**Questioned costs:** \$156

**Repeat finding:** No.

**Recommendation:** Upon removal of an improper sanction, the worker should check to see if benefits need to be issued to the client for missed months, and should begin that process. Sanction requests should be worked timely per policy to ensure clients don't receive benefits for ineligible months. The case worker should check to see if recoupment needs to be pursued for benefit amounts when they are imposing a sanction on a case.

**Views of responsible officials – 2019:** HHSC agrees with the finding.

**Corrective action plan – 2019:** HHSC will conduct an end-to-end review of the sanctions process to identify and implement any needed changes to the business process, training, or system.

**2019 – 020** (Continued)

**2020 Update:** Per inquiry with the department, Access and Eligibility Services (AES) formed a workgroup to review the issues related to the issuance of benefits as a result of improper sanctions and recoupments caused by the untimely review of sanction-related tasks for TANF.

Following the review, AES identified business rules related to the prioritization and assignment of sanction-related tasks that may have prevented eligibility workers from taking timely action. As a result, AES modified business rules in the Eligibility Workload Management System (EWMS) to ensure these tasks are processed in accordance with the Texas Works Handbook. This review and the process changes were completed in August 2020.

AES is currently reviewing the guidance materials to clarify instructions to eligibility workers and prevent delays in processing manual issuances and recoupments.

**Views of responsible officials – 2020:** Agree

**Corrective action plan – 2020:** HHSC will conduct an end-to-end review of the sanctions process to identify and implement any needed changes to the business process, training, or system.

**Implementation date:** Complete Review: August 31, 2020  
Implement Process Changes: January 31, 2021  
Implement Training: February 28, 2021  
Implement System Changes: February 28, 2021

**Responsible person:** William D’Aiuto, Eligibility Operations, Associate Commissioner

**Status:** Corrective action plan was implemented.

**2019 – 021 Special Tests and Provisions – Penalty for Refusal to Work**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: TANF  
CFDA Number: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
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 policy in the Texas Works Handbook, Part A, Section 2146, case workers should apply sanctions received from Choices within five workdays. Per policy in the Texas Works Handbook, Part B, Section 700, staff must file an overpayment referral when a household receives benefits the household is not entitled to receive.

**Condition:** Out of 40 TANF cases sampled, two cases received benefits for a month in which they were not eligible. The cases were sanctioned by Texas Workforce Commission (TWC) Choices program for non-cooperation. The sanction was worked untimely resulting in an additional month of benefits being issued. Additionally, recoupment for the benefit amounts was not pursued. In the first case, the sanction from Choices was transmitted in a bundle with several other items. This bundle was not addressed by a worker for 32 days, at which point the sanction was imposed on the recipient. Due to the sanction not being imposed for over a month, TIERS issued benefits for the month in which the recipient should have begun receiving nothing. In the second case, Choices transmitted a sanction that exceptioned out due to the case being in complete action mode. This exception was not addressed, and a second sanction request was sent a month later, which also exceptioned out. These exceptions were not worked until two months from the first sanction request. Due to untimely action, TIERS issued benefits for the month in which the recipient should have begun receiving nothing.

**Questioned costs:** \$649

**Repeat finding:** No.

**Recommendation:** Bundles received should be reviewed by a case worker timely to check for time-sensitive items that require action, such as sanctions. Those items should then be addressed in a timely manner. Exception reports should be addressed timely by workers to ensure time-sensitive items get addressed appropriately.

**Views of responsible officials – 2020:** HHSC agrees with the finding.

**Corrective action plan – 2020:** HHSC will conduct an end-to-end review of the sanctions process to identify and implement any needed changes to the business process, training, or system.

**2020 Update:** Per inquiry with the department, management is continuing to implement the corrective action.

**Views of responsible officials – 2020:** Agree

**Corrective action plan – 2020:** HHSC will conduct an end-to-end review of the sanctions process to identify and implement any needed changes to the business process, training, or system.

**Implementation date:** Complete Review: August 31, 2020  
Implement Process Changes: January 31, 2021  
Implement Training: February 28, 2021  
Implement System Changes: February 28, 2021

**2019 – 021** (Continued)

**Responsible person:** William D’Aiuto, Eligibility Operations, Associate Commissioner

**Status:** Corrective action plan was implemented.

**2018 – 012** Subrecipient Monitoring

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Block Grants for Community Mental Health Services  
CFDA Number: 93.958  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 2B09SM010051-18, 3B09SM010051-17S1, 3B09SM010051-16S2,  
3B09SM010051-16S1, 2B09SM010051-16  
10/1/2017-9/30/2019, 10/1/2016-9/30/2018, 10/1/2015-9/30/2017  
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, 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. Per 2 CFR Section 200.343, the federal awarding agency or pass-through entity will close-out the federal award when it determines that all applicable administrative actions and all required work of the federal award have been completed by the non-federal entity. The federal awarding agency or pass-through entity should complete all closeout actions for federal awards no later than one year after receipt and acceptance of all required final reports. HHSC is required by 2 CFR Part 200.330-332 to monitor the activities of the subrecipients as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward. Additionally, all pass-through entities must identify the dollar amount made available under each federal award and the CFDA number at the time of disbursement per 2 CFR Part 200.331(1)(xi).

The Behavioral Health Services Section team coordinates the subrecipient monitoring process for the Mental Health Program (MH) at HHSC. Nine subrecipients were sampled for compliance with the requirements. The total amount provided to MH subrecipients by HHSC for the fiscal year ended August 31, 2018 was approximately \$30 million. The following items were noted with regard to the monitoring process:

- The contracts contained the required elements, except the indirect cost rate and federal agency name were not incorporated in the fiscal year 2018 contracts.
- Subrecipients were not informed of the CFDA number at the time of disbursement.
- A bi-annual performance summary report based on performance measures is submitted by the subrecipient and reviewed by the Unit Manager. No evidence of review was maintained as it relates to the reports.
- Due to staffing constraints, fiscal year 2015 through fiscal year 2017 contracts have not been closed out.
- When an issue is identified and an enforcement action (sanction) is put on the subrecipient, the Unit Manager will review the associated documentation prior to approval of the sanction. One of nine subrecipients sampled had a sanction in fiscal year 2018. No evidence of review of the documentation was maintained for this subrecipient.

**2018 – 012 (Continued)**

In addition to the above items, MH approved contracts with budget schedules during the contracting process, approved risk assessment, and conducted fiscal and program site visits. Beginning in 2018, MH has a five-year fiscal site visit policy. For the past seven years (including 2018), all 41 subrecipients obtained a fiscal review. Based on the fiscal and contract reviews performed, sufficient monitoring coverage was obtained over the last seven years.

**Questioned costs:** None.

**Repeat finding:** 2017-020 and 2016-023

**Recommendation:** HHSC should ensure that controls that are in place are adequately documented and that the documentation is retained. More specifically, HHSC should include the indirect cost rate and Federal agency name in the MH contracts, notify subrecipients of the CFDA number at time of disbursement, and close out grants in accordance with regulations.

**Views of responsible officials – 2018:** Health and Human Services Commission (HHSC) agrees with the finding. HHSC uses the statewide Centralized Accounting and Payroll/Personnel System (CAPPS) Financials as its financial system of record. CAPPS Financials does not capture CFDA at the voucher level which results in CFDA not appearing on each disbursement (warrant or direct deposit) to a subrecipient. KPMG agreed that due to the current limitations within CAPPS Financials, HHSC may provide subrecipients with annual expenditure reports by CFDA number after the end of each grantees' fiscal year-end, as opposed to at time of disbursement. HHSC IDD-BH also accepts other subrecipient monitoring findings.

**Corrective action plan – 2018:** HHSC IDD-BH is coordinating with HHS PCS to develop and deploy an HHS System process for negotiating/accepting subrecipient indirect cost rates. HHSC IDD-BH will include language regarding indirect cost rate negotiation as well as the federal agency name into contracts and amendments. HHSC IDD-BH will develop unit policies and procedures supporting documentation of Unit Manager review and approval of the bi-annual performance report based on performance measures, and of closeout on grants. HHSC IDD-BH has developed and will comply with the unit policy and procedures supporting documentation of Unit Manager review and approval of contract enforcement actions (i.e., sanctions). PCS Contract Oversight and Support will provide subrecipients with annual expenditure reports by CFDA number after each grantees' fiscal year end. HHSC CFO Operations Support will assist in development of a CAPPS Financials report to facilitate this new process.

**2019 Update**

Based upon inquiry and review of the new template for contracts, the indirect cost rate process is in place; however, not completed throughout 2019.

**Views of responsible officials – 2019:**

Health and Human Services Commission (HHSC) agrees with the 2019 update; reflecting partial implementation compared to last year.

The HHS Federal Funds Indirect Cost Rate (ICR) Group developed the basic infrastructure for accepting, negotiating, and acknowledging rates for the Health and Human Services Commission and the Department of State Health Services (DSHS). The approved indirect cost rate is applicable across all cost reimbursement contracts.

**2018 – 012 (Continued)**

**Views of responsible officials – 2019 (Continued):**

The HHS System Indirect Cost Rate Group is currently coordinating with program contracting areas to educate subrecipients regarding the new process and bring the subawards into compliance with federal, state, and agency requirements. Subrecipients using an unapproved method to recover indirect costs are required to obtain an approved indirect cost rate using one of the following methods:

- Federal Negotiated ICR,
- Other State Agency Negotiated ICR,
- 10% De Minimis, or
- Negotiate an ICR with HHS COS

Subrecipients are being outreached using a phased approach to complete an online ICR Questionnaire via the Grantee Landing Page over the next fiscal year. Once a rate is issued, the letter is sent to all associated Texas HHS program contract managers and the signed letter is sent to SCOR for uploading to the “Contractors” library. The program contracting areas are required to update contracts once a rate is established.

The following activities have been completed:

- Updated Grantee Uniform Term and Conditions
- Update Signature Document to include guidelines for indirect costs
- Established an Indirect Cost Rate Questionnaire to identify the grantees intentions regarding indirect costs
- Developed External training to notify subrecipients of the new requirements
- Developed Internal training regarding indirect cost rates
- Held RoundTable to discuss changes related to the indirect cost rate process
- Held internal stakeholder meeting to discuss impacts of changes
- Developed procedures for negotiating indirect cost rates

This is an ongoing project that is in the process of implementation.

HHSC IDD-Behavioral Health Services (IDD-BHS) updated and implemented policies and procedures addressing documentation of Unit Director review and approval.

Additionally, HHS fully implemented the solution approved by KPMG to address the finding related to notifying subrecipients of the CFDA number at disbursement. Effective March 2019, HHS PCS Contract Oversight and Support implemented the process for sending HHSC subrecipients an annual expenditure report by CFDA number after the grantee's fiscal year-end. Annual Expenditure reports were sent to subrecipients in accordance with the Annual Expenditure Report to Grantees Business Procedure. PCS COS continues to send annual expenditure notifications.

**Corrective action plan - 2019:** HHS Federal Funds System Indirect Cost Rate Group will complete the Indirect Cost Rate Process of accepting, negotiating and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts. Additionally, IDD-BHS will complete contract closeouts for 2015, 2016, 2017 and 2018.

**2020 Update:** Per inquiry with the department, management is continuing to implement the corrective action. The Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost rates for the Health and Human Services system cost reimbursement contracts. Once a rate is established, the contracting area incorporates the rate into the cost reimbursement contract. Some key action plan milestones achieved are as follows:

- Approximately 918 cost-reimbursement subrecipient agreements of 1554 have either an approved indirect cost rate or chose to decline indirect costs
- Monthly Indirect Cost Rate Report is sent notifying contract managers of accepted, negotiated, and acknowledged indirect cost rates.



**2018 – 012 (Continued)**

**2020 Update (Continued):**

- Hosted a webinar on September 1 thru September 18, 2020 for contract managers outlining the HHS Indirect Cost Process.
- Hosted a webinar on October 20, 2020 and October 22, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.
- Hosted a webinar on November 20, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.
- HHS Indirect Cost Rate Webpage launched on November 17, 2020.
- Initiated outreach to SABG cost reimbursement subrecipients.

HHS Federal Funds System Indirect Cost Rate Group continues to complete the Indirect Cost Rate Process of accepting, negotiating and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts.

In addition, HHSC IDD-BHS contract closeouts for FY 2017 and FY 2018 are complete. Contract closeouts for FY 2015 and FY 2016 are in process.

**Views of responsible officials – 2020:** Agree

**Corrective action plan - 2020:** HHS Federal Funds System Indirect Cost Rate Group will complete the Indirect Cost Rate Process of accepting, negotiating and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts. Additionally, IDD-BHS will complete contract closeouts for 2015, 2016, 2017 and 2018.

**Implementation date:** September 30, 2022

**Responsible persons:** Christina Lundy, Manager, HHSC Indirect Cost Rate Group  
Roderick Swan, Associate Commissioner, HHSC IDD-BH Contract Operations  
Sonja Gaines, Deputy Executive Commissioner, HHSC IDD-BHS

**Status:** This corrective action was not implemented and the finding was reissued in the current year as reference number 2021-006.

Department of State Health Services

**2020 – 025 Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – Password Management**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Immunization Cooperative Agreements  
CFDA Number: 93.268  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NH23IP922616  
7/1/2019-6/30/2024  
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, the Department of State Health Services (DSHS) 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.

**Condition:** The Child Health Reporting System (CHRS) is an application utilized to track immunizations for childcare, daycares, and colleges. Providers that administer immunizations upload required information into CHRS in order for DSHS to meet reporting requirements.

During our testing we noted the existing password configuration for CHRS has a password minimum length of three characters, however, the Health and Human Services (HHS) Information Security Policy indicates that the minimum password length should be set to fifteen characters for high or eight characters for moderate, low-plus and low systems.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Password configurations were not in accordance with the HHS Information Security Policy due to management oversight.

**Effect:** Failure to set password configurations and password lockout configurations increases the risk of inappropriate access.

**Repeat Finding:** No

**Recommendation:** We recommend DSHS should update password configurations for CHRS to be compliant with its policies. Additionally, we recommend that DSHS perform a periodic review to ensure password configurations continue to be compliant with its policies.

**Views of responsible officials:** Agree

**DEPARTMENT OF STATE HEALTH SERVICES**

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**2020 – 025 (Continued)**

**Corrective action plan:** The CHRS Information Custodians, LIDS Manager and LIDS Developer will update the password configuration to match the HHS Policy Standards based upon the data classification of the application.

**Implementation dates:** July 31, 2021

**Responsible persons:** Melissa Conner, Director, Public Health Applications

**Status:** Corrective action plan was implemented.

**2020 – 026 Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – User Access Reviews**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Immunization Cooperative Agreements  
CFDA Number: 93.268  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NH23IP922616  
7/1/2019-6/30/2024  
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, the Department of State Health Services (DSHS) 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.

**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 in order for DSHS to meet reporting requirements. DSHS utilizes IPRM to onboard and track data exchange.

During our testing, we noted the following:

- DSHS had not completed a formal user access review over IPRM accounts to determine appropriateness based on user roles and employment status.
- DSHS had not completed a formal user access review over CHRS accounts to determine appropriateness based on user roles and employment status.

**Questioned costs:** None.

**Context:** See “Condition.”

**DEPARTMENT OF STATE HEALTH SERVICES**

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**2020 – 026** (Continued)

**Cause:** DSHS does not have established policies and procedures that requires user access reviews over IPRM and CHRS accounts.

**Effect:** Failure to perform user access reviews increases the risk that suspicious activities may not be identified and investigated.

**Repeat Finding:** No

**Recommendation:** We recommend that DSHS periodically perform user access reviews and maintain formal documentation of those reviews for tracking purposes.

**Views of responsible officials:** DSHS agrees that periodic user access reviews should be performed and documented. DSHS will work with HHSC IT to initiate new periodic user access reviews for these systems after the next close of data reporting periods.

**Corrective action plan:**

DSHS Response

IPRM

As of September 2020, DSHS Immunization Registry staff added offboarding procedures to employee separation protocols to immediately address this finding. By May 31, 2021 Immunization Registry will conduct a formal user access review over the approximately 30 user accounts to determine appropriateness based on user roles and employment status.

CHRS

By July 2021, DSHS School Compliance Staff will begin reviewing Child Health Reporting System (CHRS) user access, addressing internal users annually and external users on a rolling three-year schedule. External users include schools, school districts and local health departments across Texas.

HHSC Response

The HHS IT Application team will follow the policy and processes as outlined in the IT Access and Recertification and Access Compliance Review policy by: A) Providing a list or access to a query of all active users for each system to the information owner or program manager, based upon the access review timeline as indicated by the data classification. B) Documenting a ticket via the Remedy system that such access review list has been provided to the Information Owner. The Information Owner (Program participants) will be responsible for the review of the list and the disposition of any actions needed to be taken on users who should be updated per the review.

**Implementation dates:** 9/1/2021

**Responsible persons:** DSHS Responsible Person: Monica Gamez, Deputy Associate Commissioner Laboratory & Infectious Disease Services Division, Matthew Davis, IIS Operations Manager and Greg Leos, ACE Group Manager

HHSC Responsible Person: Melissa Conner, Director, Public Health Applications; Walter Romanowski, Audit Team Lead – ITBO Fed/State Rep Coordination

**Status:** Corrective action plan was implemented.

## DEPARTMENT OF STATE HEALTH SERVICES

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### **2020 – 027 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  
CFDA Number: 93.268  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NH23IP922616  
7/1/2019-6/30/2024  
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, the Department of State Health Services (DSHS) 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.

**Condition:** DSHS utilizes the Immunization Tracking (ImmTrac) system to track immunizations and the Child Health Reporting System (CHRS) to track immunizations for childcare, daycares, and colleges. Providers that administer immunizations upload required information into the respective system in order for DSHS to meet reporting requirements. DSHS utilizes IPRM to onboard and track data exchange.

During our testing, we noted the following:

- From a population of eleven (11) new hires for the ImmTrac system in fiscal year 2020, we selected a sample of five (5) new hires for testing. During our testing we identified all 5 samples did not have formal documentation for requesting and approving system access.
- From a population of eight (8) new hires for the CHRS application in fiscal year 2020, we selected a sample of five (5) new hires for testing. During our testing we identified four (4) of the five (5) samples did not have formal documentation for requesting and approving system access.
- From a population of eleven (11) new hires for the IPRM application in fiscal year 2020, we selected a sample of five (5) new hires for testing. During our testing we identified all five (5) samples did not have 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 ImmTrac, CHRS and IPRM accounts.

**Effect:** Failure to complete formal request and approvals for system access increases the risk of unauthorized users and suspicious activities that may not be identified and investigated.

**Repeat Finding:** No

**Recommendation:** We recommend that DSHS should implement enhanced procedures to ensure that new hire provisioning procedures are approved before access is granted.

**2020 – 027** (Continued)

**Views of responsible officials:** DSHS agrees that procedures for approving access to these systems could be strengthened.

**Corrective action plan:** DSHS will initiate meetings with HHSC IT to consider feasibility and costs regarding new user provisions in use by other HHS programs. Because of the involvement of Immunization staff in responding to the pandemic, this decision making will not start immediately. Target Implementation date for these systems is approximately 3/31/2023.

**IMMTRAC and IPRM**

To immediately address the risk to IMMTRAC and IPRM, DSHS Immunization registry managers have now begun retaining electronic copies of all requests for system access on a program shared drive. Implemented 9/30/2020.

DSHS will explore the possibility of moving to a standard form for requesting and approving state employee access to each of these systems and subsequently update procedures accordingly. Target implementation date for this decision 4/15/2021.

**CHRS**

This risk is minimized by the access limitations of people external to the agency. School & childcare facility staff are only able to view and enter data for their own entity. Local & regional health department users are only able to view and enter data for facilities located within their area. A very limited number of Central Office staff can view and enter data for the entire State. Furthermore, the data submitted by school and health department users is in a comprehensive format. In other words, PHI is not available, and data is entered in whole numbers for one facility (e.g. # of students enrolled, # of students up to date, etc.).

The DSHS Immunization Unit will formalize procedures to reflect current onboarding activity, and initiate discussions and request training regarding HHS best practices by the end of this fiscal year, 8/31/2021.

**Implementation dates:** 3/31/2023

**Responsible persons:** Matthew Davis, IIS Operations Manager  
Greg Leos, ACE Group Manager

**2021 update:** DSHS initiated meetings with HHSC IT to discuss the best solution to replace the current CHRS system. Their estimated target implementation date remains 3/31/2023.

Regarding IMMTRAC and IPRM, the DSHS immunization registry managers have been retaining electronic copies of all requests for system access since 9/30/2020.

DSHS implemented an email request process for requesting and approving access. As part of the CHRS replacement effort a uniformed request process will be implemented.

**Views of responsible officials - 2021:** DSHS agrees that procedures for approving access to these systems could have been made more uniform. DSHS Immunization Registry managers implemented new procedures to collect and retain electronic copies of all system access requests beginning 9/30/2020. Managers will continue to follow these procedures moving forward.

**Corrective action plan - 2021:** Child Health Reporting System (CHRS): Processes to create a uniformed way to request access to CHRS were implemented in March 2021. There are written instructions outlining the process based on whether the requestor is DSHS staff, regional/local health department, or a school. The process is working well and will continue. Separately, the program is currently exploring the feasibility of replacing CHRS to allow the program to customize all aspects, including a simplified request system. ImmTrac and Integrated Provider Relationship Management (IPRM) Systems: DSHS Immunization Registry incorporated standard operating procedures since 9/30/2020 to grant/revoke staff access to ImmTrac2 and IPRM System with supporting documentation at the program level.

**2020 – 027** (Continued)

**Implementation dates:** CHRS: March 2021  
IMMTRAC and IPRM: September 2020

**Responsible persons:** Carolyn Smith, Compliance Group Manager  
Greg Leos Assessment and Epidemiology Group Manager  
Kevin Allen, IIS Unit Director  
Matthew Davis, IIS Operations Group Manager  
Arthur Lara, IIS Analytics Group Manager

**2018 – 029** Eligibility

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: HIV Care Formula Grants  
CFDA Number: 93.917  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: X07HA00054-28, X07HA00054-27  
4/1/2018-3/31/2019, 4/1/2017-3/31/2018  
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, Department of State Health Services (DSHS) 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. To be eligible to receive assistance in the form of therapeutics, an individual must have a medical diagnosis of HIV/AIDS and be a low-income individual, be a resident of the state and also be uninsured or underinsured, as defined by the State (42 USC 300ff-26(b)).

Department of State Health Services' (DSHS) Prevention and Care Branch Texas HIV Medication Program (THMP) has a process in place to process all completed applications for individuals to receive grant funded medications under the HIV Care Program. Eligibility is determined based on review of the completed application and verification of medical diagnosis of HIV/AIDS, income, residency, and insurance status. Once a participant is deemed eligible and becomes active in the program, they will be automatically dropped if there has been no activity for this participant in the last six months. Additionally, all active participants are to be recertified every 12 months in order to determine continued eligibility in the program. DSHS' policy is to have an eligibility worker review each incoming application and determine eligibility.

**Condition:** DSHS has a quarterly quality assurance review process where management selects 20 client records from new applications and re-certifications to validate the eligibility documentation and determination. Additionally, a monthly check of all active participants is run against Health Management System (HMS) to make sure applicants have no insurance and the State of Texas is a last resort for payments. The results of this report are reviewed and letters are sent to applicants to drop them from the program if no longer deemed eligible based on insurance status. No exceptions were noted for these control processes in fiscal year 2018.

**2018 – 029 (Continued)**

**Condition (Continued):** Effective June 2017, DSHS began a formal recertification process whereby at the beginning of each month, a recertification mailing is compiled from the HIV Database for recipients who are to recertify within 60 days. If a recertification application is not received after 45 days or the information provided is incomplete, the recipient is dropped from THMP through an automated process. If a recertification application is received, it is processed and an eligibility worker will determine whether to continue or terminate eligibility based on the information in the application. Those who do not submit complete information to the program are administratively dropped by the THMP data manager. This prevents ineligible persons from continuing to be served through THMP.

Out of a sample of 40 active client files that had been certified or recertified in fiscal year 2018, four were not recertified within 12 months of the prior certification date. DSHS noted all four recipients had incomplete data in the HIV Database, which excluded them from the recertification mailing report. Additionally, DSHS provided a list of HIV participants from the HIV Database that was utilized to select our 40 active client files. To conclude on the completeness of the list, the 40 active files were validated against documentation and an additional 25 client files were selected to validate inclusion in the list. Four of the 25 client files selected were not included in the list. Exclusion from the list was due to incomplete data in the HIV Database.

**Questioned costs:** None

**Repeat finding:** 2017-029, 2016-030, and 2015-036

**Recommendation:** DSHS should analyze the HIV Database and determine current program recipients whom do not have a valid recertification date so that the information can be corrected. This will allow the recipients to be included in the recertification mailing report.

**Views of responsible officials – 2018:** While DSHS accepts the finding, there was significant improvement from the previous year. The issue is the four cases that were not recertified in time were due to the program's database (HIV2000), which is antiquated and has certain functionalities that at times fail. The program recently completed an assessment for replacing the database and has plans to initiate an implementation project this year. However, a replacement system will take several years to complete. In the interim, we are diligently working to determine alternative methods to identify these database issues.

**Corrective action plan – 2018:** The program will run additional outlier reports to identify individuals that the due date for recertifications may be missing. This report will identify the cases that will require additional manual review to determine appropriate timing for recertifications.

**2019 Update**

Per inquiry department is working on a code lift to capture recertifications timely.

**Views of responsible officials – 2019:** DSHS accepts that the finding needs to be carried forward from 2018. Four cases in 2018 were not recertified in a timely manner due to the program's HIV2000 database. The program currently is receiving a code uplift of HIV2000. This uplift will be completed by the end of April 2020. This code uplift is expected to resolve the issues with HIV2000. However, we will need to run quality assurance reports to ensure that the database is functioning properly.

**Corrective action plan – 2019:** In 2018, the program plan was to run additional outlier reports to identify individuals that the due date for recertifications may be missing. This report would identify the cases that will require additional manual review to determine appropriate timing for recertifications. The creation of this report has proven to be more time-intensive than originally expected. The TB/HIV/STD Program Informatics and Evaluation Group is working to create a Tableau report that will allow program staff to review outliers on a monthly basis. This report will be used with the existing database and will continue to be used after the code uplift for quality assurance purposes.

**2020 Update:** Per inquiry with the department, the code lift to capture recertifications timely was completed after August 31, 2020.



**2018 – 029** (Continued)

**Views of Responsible Officials – 2020:** While DSHS accepts the finding, there was significant improvement from the previous year.

**Corrective Action Plan – 2020** This finding was fully addressed effective September 21, 2020. DSHS received a code lift to the existing data base, and no longer have issues with the program database incorrectly identifying those in need of recertification. The legacy system has been retired.

**Implementation Date:** September 21, 2020

**Responsible Person:** Monica Molina, Coordinator, Community Health Improvement Division

**Status:** Corrective action plan was implemented.

<b>Texas Division of Emergency Management</b>
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**2020 – 028 Allowable Costs/ Cost Principles – Time and Effort Reporting**

Federal Agency:	Federal Emergency Management Agency U.S. Department of Treasury
Federal Program Title:	Disaster Assistance – Public Assistance (Presidentially Declared Disasters) Coronavirus Relief Fund
CFDA Number:	97.036 21.019
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	<u>Disaster Assistance – Public Assistance (Presidentially Declared Disasters)</u> 1780DRTXP00000001, 1791DRTXP00000001, 4029DRTXP00000001, 4269DRTXP00000001, 4272DRTXP00000001, 4332DRTXP00000001 7/24//2008-8/27/2020, 9/13/2008-3/13/2021, 9/9/2011-3/17/2020, 4/25/2016- 4/22/2021, 6/11/2016-6/8/2021, 8/25/2019-8/25/2021  <u>Coronavirus Relief Fund</u> 4181401 3/1/2020-12/31/2020
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 200.430(i-vii), the Texas Division of Emergency Management must ensure that 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 which provides reasonable assurance that 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 (for IHE, this per the IHE’s definition of IBS); (iv) encompass both 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 established accounting policies and practices of the non-federal entity; and (vii) 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.

**Condition:** We noted that the pay rate for one (1) of the two (2) employees selected for the Disaster Assistance grant did not match the pay rate of the employee’s personnel file that was in effect at the time of the activity. The rate charged to the federal grant was \$38.51 per hour, however, we noted that the employee’s pay rate in effect was \$31.25 per hour, resulting in \$779 of costs inappropriately charged to the grant.

In accordance with the Federal Register Notice Volume 86, Number 10 for the Coronavirus Relief Fund (CRF), TDEM utilized payments from CRF to meet the non-federal matching requirements for the Disaster Assistance – Public Assistance (Presidentially Declared Disasters). CRF funds were used to meet the cost share for the employee above, resulting in \$195 of costs inappropriately charged to the grant.

**Questioned costs:** None.

**Context:** See “Condition.”

**2020 – 028** (Continued)

**Cause:** The incorrect pay rate was used for the employee as a result management error.

**Effect:** Failure to use appropriate pay rates to calculate costs charged to federal grants may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** No.

**Recommendation:** We recommend that TDEM strengthen its internal controls over the review and approval of employee time charged to federal grants in order to ensure the pay rates in effect at the time of the activity are utilized.

**Views of responsible officials:** TDEM acknowledges and agrees with the known findings of \$778.64 for Disaster Assistance and \$194.66 for Coronavirus Relief Funds. TDEM has implemented corrective action to further improve the process and strengthen internal controls.

**Corrective action plan:** TDEM has updated procedures and implemented an automated process to assist with the preparation of the disaster compensation calculations. TDEM has also incorporated an additional review and approval process to further reduce the risk of possible errors.

**Implementation dates:** March 2021

**Responsible persons:** Finance Division Chief Vicki Newlin  
Finance Section Chief Jessica Hilton

**Status:** Corrective action plan was implemented.

**2020 – 029 Subrecipient Monitoring – Lack of Documentation**

Federal Agency: Federal Emergency Management Agency  
Federal Program Title: Disaster Assistance – Public Assistance (Presidentially Declared Disasters)  
CFDA Number: 97.036  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1780DRTXP00000001, 1791DRTXP00000001, 4029DRTXP00000001, 4269DRTXP00000001, 4272DRTXP00000001, 4332DRTXP00000001 7/24//2008-8/27/2020, 9/13/2008-3/13/2021, 9/9/2011-3/17/2020, 4/25/2016-4/22/2021, 6/11/2016-6/8/2021, 8/25/2019-8/25/2021  
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:** The Texas Division of Emergency Management is required to monitor subrecipients to ensure compliance with Federal rules and regulations, as well as the provisions of the contracts or grant agreements under the following federal guidelines:

- OMB Circular A-133 Section .400(d) – *Applicable to disasters prior to December 26, 2014* - Award Identification – At the time of the subaward, identifying to the subrecipient the Federal award information (i.e., CFDA title and number; award name and number; if the award is research and development; and name of Federal awarding agency) and applicable compliance requirements.
- 2 CFR Part 200.332 - *Applicable to disasters after December 26, 2014* - Requirements for pass-through entities.

All pass-through entities must:

- (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following 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:
  - (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
  - (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
- (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section

**Condition:** Prior to December 26, 2014, TDEM obtained signed subrecipient agreements to communicate Federal award information and applicable compliance requirements in accordance with OMB Circular A-133 Section .400(d). For disasters subsequent to December 26, 2014, TDEM obtained signed subaward agreements and Grant Terms and Conditions to communicate award information in accordance with 2 CFR 200.332.

**2020 – 029** (Continued)

**Condition (Continued):** We tested 60 project worksheets issued to subrecipients that had payments to subrecipients during fiscal year 2020. We noted the following:

**Disasters prior to December 26, 2014**

- Six (6) of the sixty (60) project worksheets were for disasters prior to December 26, 2014, which was comprised of (3) subrecipients.
  - TDEM was unable to provide signed subrecipient agreements that communicated federal award information and applicable compliance requirements at the time of the subaward for two (2) of the four (4) subrecipients.
  - TDEM provided a subrecipient agreement with Federal Award Information and applicable compliance requirements at the time of the subaward for (1) of the four (4) subrecipients, however the agreement was not signed by the subrecipient. Accordingly, we were unable to conclude whether this information was communicated to the subrecipient at the time of the subaward.

**Disasters after December 26, 2014**

- Fifty-four (54) of the sixty (60) project worksheets were for disasters after December 26, 2014, which was comprised of thirty-seven (37) subrecipients. During our testing, we noted the following:
  - For one (1) of the thirty-seven (37) subrecipients, TDEM provided the Grant Terms and Conditions, however the agreement was not signed by the subrecipient. Accordingly, we were unable to conclude whether this information was communicated to the subrecipient at the time of the subaward.
  - One (1) of the thirty-seven (37) subrecipients did not have a Subrecipient Risk Assessment completed that documented the subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward.
  - For one (1) of the thirty-seven (37) subrecipients, TDEM had not completed the Subrecipient Assessment for Monitoring Plan that documented the appropriate subrecipient monitoring based on the risk assessment prior to the audit request. However, we noted that the Subrecipient Assessment for Monitoring Plan was subsequently completed. The subaward agreement was signed on October 18, 2019, however, the Subrecipient Assessment for Monitoring Plan was not completed until July 26, 2020.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** TDEM did not utilize its Grants Management System (GMS) at the time of the old disasters that occurred between 2008 – 2011. As documents were maintained in hardcopy prior to the implementation of GMS, TDEM was unable to locate some documents. Exceptions noted in newer disasters subsequent to the implementation of GMS are due to recovery officers not including documentation within GMS per TDEM policies and procedures or the timeliness of when risk assessments and monitoring plans are completed.

**Effect:** Failure to maintain adequate documentation or complete risk assessments and monitoring plans in a timely manner may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** No.

**Recommendation:** We recommend that TDEM locate or obtain subrecipient agreements from subrecipients that continue to have project worksheets open for old disasters (2008-2011) and maintain the documents in GMS. Additionally, we recommend that TDEM strengthen its policies and procedures in place to require documentation to be maintained within GMS and subrecipient risk assessments and monitoring plans to be completed in a timely manner.

**2020 – 029 (Continued)**

**Views of responsible officials:** TDEM will continue to obtain documentation in a timely and complete manner from its subrecipients and work with its contracted support affiliates. This finding has not appeared in prior Single Audits, despite the introduction of the Grants Management System in 2015 which is used to monitor subrecipient awards to ensure proper documentation is tracked from account activation to award closure.

**Corrective action plan:** TDEM will implement the following additional actions:

- 1) TDEM has completed the single Subrecipient Assessment for Monitoring Plan, required under 2 CFR 200.332, and entered it in GMS. TDEM will complete the single Subrecipient Risk Assessment, required under 2 CFR 200.332, and enter it in GMS.
- 2) TDEM will continue contacting subrecipients with missing Grant Terms and Conditions, required under OMB Circular A-133 Section .400(d) or 2 CFR 200.332, to obtain this documentation and enter it in GMS. Subrecipient responsiveness may affect this action.
- 3) TDEM will augment controls to ensure the review and monitoring of subrecipient accounts meet all documentation requirements outlined in Federal rules and regulations, as well as the provisions of the contracts or grant agreements under federal guidelines to include OMB Circular A-133 Section .400(d) or 2 CFR 200.332.
- 4) TDEM will strengthen its monitoring process for support affiliate deliverables to ensure we identify missing information or errors in the account activation process.
- 5) TDEM will strengthen its training and monitoring process for Recovery Coordinators to ensure they understand their role to verify risk assessments are completed and the subrecipients are receiving appropriate monitoring

**Implementation dates:** All corrective action items will be implemented by July 1, 2021

**Responsible persons:** TDEM Recovery Division Chief Sherri LaCour  
TDEM Recovery Section Chief Joshua Bryant  
TDEM Regional Recovery Unit Chiefs

**Status:** Corrective action plan was implemented.

**2020 – 030 Subrecipient Monitoring – Subrecipient Single Audit Submissions**

Federal Agency: U.S. Department of Treasury  
Federal Program Title: Coronavirus Relief Fund  
CFDA Number: 21.019  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 4181401  
3/1/2020-12/31/2020  
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:** The Texas Division of Emergency Management is required to monitor subrecipients to ensure compliance with Federal rules and regulations, as well as the provisions of the contracts or grant agreements under 2 CFR Part 200.332 - Requirements for pass-through entities as follows:

All pass-through entities must:

- (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:
  - (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

**Condition:** We selected 61 subawards made during fiscal year 2020 in order to verify that TDEM requested and obtained the subrecipient's Single Audit. We noted that TDEM did not request Single Audits for eight (8) of the sixty-one subrecipients.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** While TDEM has historically had the same subrecipients for which Single Audits are obtained, there were several new subrecipients under the CRF. Due to other priorities during the pandemic, TDEM was unable to send requests to new subrecipients.

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

**Repeat Finding:** No.

**Recommendation:** We recommend that TDEM strengthen its internal controls to ensure that monitoring over new subrecipients are completed in a timely manner.

**Views of responsible officials:** The Texas Division of Emergency Management (TDEM) disagrees with this finding for the following reasons:

1. TDEM's single audit communications are timely and were not delayed to TDEM's pandemic response. Under the uniform administrative requirements, subrecipients who are subject to audit must submit their reporting packages within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.<sup>1</sup> However, as noted in the 2020 Compliance Supplement Addendum, awarding agencies must allow subrecipients that received COVID-19 funding with original due dates from October 1, 2020, through June 30, 2021, an extension for up to three (3) months beyond the normal due date in the completion and submission of the Single Audit reporting package.<sup>2</sup>

**2020 – 030 (Continued)**

**Views of responsible officials (Continued):**

OMB did not release the 2020 Compliance Supplement Addendum until December 2, 2020. It is TDEM's position that no FY 2020 audit of a non-federal entity receiving COVID-19 funding could be completed before this date. Indeed, TDEM notes that completion of CliftonLarsonAllen's (CLA) own single audit of TDEM's administration of the Coronavirus Relief Fund (CRF) was delayed until the addendum was published, and that the applicable compliance requirements for CRF changed from the initial draft addendum CLA used to begin preparing its workpapers.

Taking into consideration the Compliance Supplement Addendum publication date and the fiscal year ends of the selected sample of subrecipients, the below table illustrates the applicable single audit submission windows and clearly demonstrates timely outreach and follow-up with each:

Subrecipient	FY End	Earliest	Latest	First Notice from TDEM
College Station	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Horseshoe Bay	9/30/2020	1/1/2021	9/30/2021	2/5/2021
New Braunfels	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Pearland	9/30/2020	1/1/2021	9/30/2021	2/5/2021
Reno (Lamar Co)	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Reno (Parker Co)	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Wichita Falls	9/30/2020	1/1/2021	9/30/2021	12/30/2020
Burleson	9/30/2020	1/1/2021	9/30/2021	2/5/2021

- There are no prior audit findings or deficiencies to be addressed. The regulation at issue addresses deficiencies pertaining to the federal award provided to the subrecipient and contemplates actions planned or taken to address single audit findings related to the particular subaward. The Coronavirus Relief Fund was signed into law and existence on March 27, 2020, and TDEM began accepting subrecipients on May 11, 2020. Therefore, no prior deficiencies or single audit findings exist related to this subaward.

<sup>1</sup> 2 CFR 200.512(a)

<sup>2</sup> 2020 Compliance Supplement Addendum, 8-VII-I

**Corrective action plan:** TDEM's monitoring approach fully addresses subrecipient monitoring and appropriate action for noncompliance, when identified. At a minimum, all subrecipients receive the same level of support and monitoring, with additional support needs identified and tailored through continuous monitoring best practices. Subrecipients are presented with relevant guidance information, training opportunities, and points of contact for any programmatic questions. All procurement actions and payment requests undergo the same review regardless of the subrecipient's experience and are extensively documented in the workflows of the TDEM Grants Management System (GMS). On a daily basis, TDEM assesses the status of its subrecipients and engages in outreach on compliance requirements ranging from debarment registration, to missing supporting documentation, to conference calls providing technical assistance from subject matters experts directly to subrecipient representatives. Monitoring is performed consistently with established standard operating procedures built on best practices.

**Implementation dates:** TDEM consistently implements subrecipient monitoring practices.

**Responsible persons:** TDEM Hazard Mitigation Division Chief Josh Davies  
TDEM Quality Assurance Unit Chief Jennifer Charlton-Faia.

**CLA Response:** We have reviewed management's response and, based on the Criteria, Condition, Cause and Effect discussed above, we believe our finding is still valid.

**Status:** Corrective action plan was implemented.



**2020 – 031 Subrecipient Monitoring – Information Technology – Vendor Management**

Federal Agency: Federal Emergency Management Agency  
U.S. Department of Treasury

Federal Program Title: Disaster Assistance – Public Assistance (Presidentially Declared Disasters)  
Coronavirus Relief Fund

CFDA Number: 97.036  
21.019

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Disaster Assistance – Public Assistance (Presidentially Declared Disasters)  
1780DRTXP00000001, 1791DRTXP00000001, 4029DRTXP00000001,  
4269DRTXP00000001, 4272DRTXP00000001, 4332DRTXP00000001  
7/24//2008-8/27/2020, 9/13/2008-3/13/2021, 9/9/2011-3/17/2020, 4/25/2016-  
4/22/2021, 6/11/2016-6/8/2021, 8/25/2019-8/25/2021

Coronavirus Relief Fund  
4181401  
3/1/2020-12/31/2020

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, the Texas Division of Emergency Management (TDEM) 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.

**Condition:** Grant Management System (GMS) is a cloud-based application that assists TDEM in the administration of grants for the Disaster Assistance and Coronavirus Relief Fund programs. The system tracks expenses, awards, project progress, period of availability. In addition, reports on subrecipient risk assessments, monitoring, contractual agreements, record keeping/assessments are maintained on the system. A third-party vendor (GMS) manages the system and processes data.

During our testing we noted that TDEM currently outsources the hosting, maintenance, and enhancement over GMS to a third-party service organization. The third-party service organization does not currently provide a Service Organization Controls 1 (SOC 1) Type 2 report. SOC 1 Type 2 reports validate 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 TDEM's data. Testing of controls infrastructure includes, but is not limited to, physical security, logical controls, and change management.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The SOC 1 report was not obtained due to management oversight.

**Effect:** Outsourcing services does not relinquish an organization from the responsibility of ensuring an effective control environment is in place and operating effectively. In order to obtain assurance that service providers have a sound control environment, it is important to thoroughly review provided SOC reports and determine any operational risks associated with the noted control exceptions.

**Repeat Finding:** No.

**2020 – 031** (Continued)

**Recommendation:** TDEM should ensure that they obtain and review SOC reports for each of their third-party vendors that provide services over critical applications in order to evaluate whether they can rely on the third party's overall control structure. In addition, TDEM should review and test the complementary user entity controls included in each SOC report and document the results of those procedures.

**Views of responsible officials:** The Texas Division of Emergency Management (TDEM) disagrees with this finding.

Civix (TDEM's third-party vendor) contracts with RackSpace to provide server space for the application and all TDEM data. The SOC 1 report for RackSpace was provided to the auditors during this review. The Grants Management System does not serve as TDEM's financial system of record, and TDEM's contract with Civix does stipulate IT Standards and Requirements and therefore a SOC 1 report would not be a requirement. The financial record for TDEM is FAMIS and is managed by the Texas A&M University System. The Grants Management System is a project management system. The agreement between TDEM and Civix provides various controls and safeguards that have been deemed appropriate in past single audits since the inception of GMS by TDEM.

**Corrective action plan:** TDEM will work with Civix to explore the ability for future reporting to include a SOC 1 report. As a provider of state-level solutions to many other states, TDEM will have the ability to confer with state partners to determine how future reporting may be adjusted if necessary.

**Implementation dates:** June 2021

**Responsible persons:** TDEM Hazard Mitigation Division Chief Josh Davies  
TDEM Quality Assurance Unit Chief Jennifer Charlton-Faia

**CLA Response:** We have reviewed management's response and, based on the Criteria, Condition, Cause and Effect discussed above, we believe our finding is still valid.

**Status:** Corrective action plan was implemented.

<b>Texas Education Agency</b>
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**2019 – 025 Allowable Costs/Cost Principles**

Federal Agency:	U.S. Department of Education
Federal Program Title:	Career and Technical Education – Basic Grants to States
CFDA Number:	84.048
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	V048A180043 – 18A, V048A170043 7/1/2018-9/30/2020, 7/1/2017-9/30/2019
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, Texas Education Agency (TEA) 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 direct and material effect on each of its federal programs. Title 2 Code of Federal Regulations Section 200.430 Compensation – Personal Services sets standards for payroll documentation, which include:

- (1) 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 which provides reasonable assurance that 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 (for IHE, this per the IHE's definition of IBS);
  - (iv) Encompass both 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 established accounting policies and practices of the non-federal entity and
  - (vi) Reserved
  - (vii) 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.
  - (viii) Budget estimates (i.e., 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 actually performed;
    - (b) Significant changes in the corresponding work activity (as defined by the non-federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
    - (c) The non-federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

**2019 – 025 (Continued)**

**Criteria or specific requirement (Continued):** TEA's payroll process ensures only allowable salaries are charged to the federal program by reallocating costs on a quarterly basis through the Cost Allocation Feeder System for employees included in its cost allocation method plan. The reallocation reflects differences between budgeted time allocations and actual time allocations reported by employees in the time and effort system. For employees not included in the cost allocation method plan, TEA's payroll process requires that employees' time be certified by their supervisor through a time and effort certification. Time and effort is entered into TEA's time and effort system by the employee and electronically approved by their supervisor.

**Condition:** Of the 40 payroll and payroll-related samples tested, one employee, who was not included in the cost allocation method plan, did not have a time and effort certification approved by their supervisor. The error was a result of an oversight by the supervisor to complete the certification.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** TEA should strengthen controls in place to ensure time and effort certifications are reviewed and approved by each employee's supervisor.

**Views of responsible officials – 2019:** The Texas Education Agency (TEA) agrees with this recommendation. To address the Budget Division's need to strengthen controls, Budget management has met to discuss the need for a delinquent supervisory report to be created and generated from the existing Time & Effort System.

**Corrective action plan – 2019:** The Texas Education Agency is developing a process to identify Time and Effort entries that do not have supervisory certification. Review for delinquent certifications will be performed on a quarterly basis. Supervisors will be notified and required to certify within a respective due date.

**2020 update:** Per inquiry with the department, management is continuing to implement the corrective action.

**Views of responsible officials – 2020:** The Texas Education Agency (TEA) agrees with this recommendation. To address the Budget Division's need to strengthen controls, Budget management has created a delinquent supervisory report generated from the existing Time & Effort System.

**Corrective action plan – 2020:** The Texas Education Agency has developed a process to identify Time and Effort entries that do not have supervisory certification. Reviews for delinquent certifications are being performed on a quarterly basis. Supervisors are notified and required to certify within a respective due date.

**Implementation date:** The initial delinquency report was generated on 8/31/20, with quarterly reviews beginning in Fall 2020.

**Responsible person:** Michele Gizelbach, Budget Director

**Status:** Corrective action plan was implemented.

**Texas Workforce Commission**

**2020 – 032 Allowable Costs/ Cost Principles, Matching, Level of Effort, Earmarking, Period of Performance, Reporting – Information Technology – WRAPS User Access Reviews**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: H126A180092; H126A190092; H126A200092  
10/1/2017-9/30/2018, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020  
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, the Texas Workforce Commission (TWC) 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 the Texas Workforce Commission Access Control Policy (AC-1), Access to agency IT assets is controlled and managed to ensure that only authorized devices/persons have appropriate access in accordance with an agency's business needs. All computers that are permanently or intermittently connected to the agency's network require an approved credentials-based access control system. Regardless of the network connections, all systems handling the agency's restricted and/or highly restricted data employ approved authentication credentials-based access control and encryption for data in transit. Access to agency systems is controlled by the following:

- a. User profiles that define roles and access.
- b. Documented review of standard users' rights, at least annually.
- c. Documented review of administrator user accounts every 6 months.

**Condition:** The TWC PeopleSoft (PS) application is a single system comprised of integrated process modules. The financial modules are referred to as WRAPS: Workforce, Reporting, Accounting and Purchasing System. PeopleSoft Financials are used for creating and inquiring on financial journals, payment requests and requisitions. Service accounts are non-employee accounts that are required to authenticate to the application to either perform a specific function (for example, backups or transaction processing).

During our testing we noted, as part of management's user access review for WRAPS, the review of service accounts was not documented. Service accounts are required to be reviewed as part of the periodic review process to ensure only accounts with a business purpose are maintained and all other accounts are removed or disabled.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** TWC completed reviews of service accounts during fiscal year 2020, however the reviews were not documented.

**2020 – 032 (Continued)**

**Effect:** Failure to perform and document user access reviews of service accounts increases the risk that suspicious activities may not be identified and investigated.

**Repeat Finding:** 2019-027

**Recommendation:** We recommend that TWC implement policies and procedures to require documentation of its review of service accounts.

**Views of responsible officials:** TWC agrees with the importance of reviewing & documenting appropriateness of user and administrative user accounts as noted in the TWC Access Control Policy (AC-1). TWC has a Standard Operating Procedure noting the frequency of user and administrative review requirements.

**Corrective action plan:** Documentation of WRAPS access reviews and their results will be maintained. WRAPS user accounts are reviewed annually. WRAPS user accounts were last reviewed July 2020. WRAPS administrative user accounts are reviewed twice annually. WRAPS administrative user accounts were last reviewed December 23, 2020.

**Implementation dates:** TWC last reviewed and corrected its WRAPS User and Service Account access in accordance with the TWC Access Control Policy requirement in December 2020.

**Responsible persons:** Jorge Guerra, Lead Analyst, Financial Systems Support

**Status:** Corrective action plan was implemented.

**2020 – 033 Allowable Costs/ Cost Principles, Matching, Level of Effort, Earmarking, Period of Performance, Reporting – Information Technology – CHAPS User Access Reviews**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: H126A180092; H126A190092; H126A200092  
10/1/2017-9/30/2018, 10/1/2018-9/30/2019, 10/1/201-9/30/2020  
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, the Texas Workforce Commission (TWC) 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 the Texas Workforce Commission Access Control Policy (AC-1), Access to agency IT assets is controlled and managed to ensure that only authorized devices/persons have appropriate access in accordance with an agency's business needs. All computers that are permanently or intermittently connected to the agency's network require an approved credentials-based access control system. Regardless of the network connections, all systems handling the agency's restricted and/or highly restricted data employ approved authentication credentials-based access control and encryption for data in transit. Access to agency systems is controlled by the following:

**2020 – 033** (Continued)

**Criteria or specific requirement (Continued):**

- a. User profiles that define roles and access.
- b. Documented review of standard users' rights, at least annually.
- c. Documented review of administrator user accounts every 6 months.

**Condition:** The Comprehensive Human Resources and Payroll System (CHAPS) is software that combines several necessary HR functions, such as storing employee data, managing payrolls, recruitment processes, benefits administration, and tracking attendance records. Based on the TWC's policy, access reviews are to be performed on a periodic basis.

During our testing, we noted that TWC had not completed a recent review of its CHAPS administrator user accounts to determine appropriateness based on user roles and employment status. The last review conducted was in May 2019.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Due to the COVID outbreak, the Information Technology Department re-prioritized its responsibilities in order to address other matters related to the impact of COVID to TWC's operations. As a result, user access reviews were unable to be performed in fiscal year 2020 due to other priority matters.

**Effect:** Failure to perform user access reviews increases the risk that suspicious activities may not be identified and investigated.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC should periodically perform user access reviews of its service accounts and document its review.

**Views of responsible officials:** TWC agrees with the importance of reviewing and documenting appropriateness of user and administrative user accounts. TWC will develop a Standard Operating Procedure (SOP) for performing CHAPS system access reviews in compliance with TWC's Access Control Policy (AC-1).

**Corrective action plan:** TWC will create a SOP to establish procedures for a CHAPS user account review annually and administrative user accounts every 6 months. The SOP will also include CHAPS user profiles that define roles and access for each role.

**Implementation dates:** SOP will be created by February 26, 2021.

**Responsible persons:** Jerry White, Director, Human Resources

**Status:** Corrective action plan was implemented.

**2020 – 034 Allowable Costs/ Cost Principles, Matching, Level of Effort, Earmarking, Period of Performance, Reporting – Information Technology – Password Management**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: H126A180092; H126A190092; H126A200092  
10/1/2017-9/30/2018, 10/1/2018-9/30/2019, 10/1/201-9/30/2020  
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, the Texas Workforce Commission (TWC) 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 the TWC Access Control Policy (AC-1),

- a. To the extent possible, an information system limits unsuccessful logon attempts to three (3) during a 120-minute period before the user's account is disabled, unless a Request for Policy Exception form has been completed. For example, if an incorrect password is provided three (3) consecutive times, remote access systems drop the connection.

Per the Texas Workforce Commission - Identification and Authentication Policy,

A non-privileged account is generally defined as a standard user account that does not have elevated privileges, such as administrator access to a system. For instance, non-privileged accounts cannot make configuration changes to an information system or change the security posture of a system. TWC information systems that use password-based authentication do the following:

- a. Passwords have a minimum lifetime of one (1) day and a maximum lifetime of sixty 60 days.
- b. Passwords [reuse thresholds are set to a level that exceeds the recommended setting]

**Condition:** The TWC PeopleSoft (PS) application is a single system comprised of integrated process modules. The financial modules are referred to as WRAPS: Workforce, Reporting, Accounting and Purchasing System. PeopleSoft Financials are used for creating and inquiring on financial journals, payment requests and requisitions. Service accounts are non-employee accounts that are required to authenticate to the application to either perform a specific function (for example, backups or transaction processing). The Comprehensive Human Resources and Payroll System (CHAPS) is software that combines several necessary HR functions, such as storing employee data, managing payrolls, recruitment processes, benefits administration, and tracking attendance records.

During our testing we noted various password configurations within the Network, CHAPS and WRAPS that were not in accordance with TWC's password policy:

- The Network password configuration for the TWC minimum password age does not align with the TWC password policy.
- The CHAPS and WRAPS password lock out configurations do not align with the TWC password.
- The CHAPS password configuration for password history does not align with the TWC password policy.



**2020 – 034** (Continued)

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Password configurations were not in accordance with TWC Access Control Policy and Identification and Authentication Policy due to management oversight.

**Effect:** Failure to set password configurations and password lockout configurations increases the risk of in appropriate access.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC should update password configurations and password lockout configurations for the Network, CHAPS and WRAPS to be compliant with its policies. Additionally, we recommend that TWC perform a periodic review to ensure password configurations continue to be compliant with its policies.

**Views of responsible officials:** TWC agrees with changes to CHAPS and WRAPS password configurations and password lockout configurations to be compliant with its policies. TWC agrees with the recommendation to have the network password configuration and TWC password policy align.

**Corrective action plan:** CHAPS and WRAPS password configurations and lockout configurations were updated in December 2020 to match TWC policy. A Standard Operating Procedure (SOP) will be created to establish procedures for periodic review to ensure password configurations are compliant with policies. TWC will ensure the network password configuration and TWC password policy are aligned.

**Implementation dates:** The SOP for periodic review of CHAPS and WRAPS password configurations and password lockout configurations will be created by March 31, 2021. TWC will ensure the network password configuration and TWC password policy are aligned by February 28, 2021.

**Responsible persons:** John Fowler, Director, Applications Development & Maintenance  
Jeff Peden, Deputy CIO Infrastructure Services

**Status:** This corrective action was partially implemented and the finding was reissued in the current year as reference number 2021 – 016.

The CHAPS and WRAPS password configuration issues were resolved. The network minimum password setting was not not corrected.

**2020 – 035 Matching, Level of Effort, Earmarking – Failure to Meet Maintenance of Effort Requirements**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: H126A200092  
10/1/2019-9/30/2020  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Material Noncompliance

**Criteria or specific requirement:** Per 34 CFR 361.62(a), the Secretary reduces the amount otherwise payable to a State for any fiscal year by the amount by which the total expenditures from non-Federal sources under the vocational rehabilitation services portion of the Unified or Combined State Plan for any previous fiscal year were less than the total of those expenditures for the fiscal year two years prior to that previous fiscal year.

**Condition:** The Texas Workforce Commission (TWC) failed to meet its maintenance of effort (MOE) requirements by \$15,584,060 in fiscal year 2020. TWC's MOE requirement was \$66,887,141 in fiscal year 2020, based on non-federal amounts spent during fiscal year 2018. Total State funds expended to meet the MOE requirement in fiscal year 2020 were \$51,303,081.

**Questioned costs:** None

**Context:** See "Condition."

**Cause:** Due to the COVID outbreak, TWC was unable to administer many of its programs and expend its Vocational Rehabilitation funds. As a result, overall expenditures were significantly less in fiscal year 2020 than in previous years.

**Effect:** TWC may be required to reduce future grant awards for not meeting the fiscal year 2020 MOE requirement.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC request a waiver from the Rehabilitation Service Administration to not withhold amounts due to its failure to meet its MOE requirement.

**Views of responsible officials:** TWC concurs with the recommendation. Unless Congress takes action to waive or reduce match requirements for the FFY 2020 grant award, TWC will submit a request for a waiver of the MOE penalty for the FFY 2020 award. RSA considers MOE waivers after final financial reports (SF-425) are submitted by agencies for each grant award. For the FFY 2020 award, the final report will be submitted by December 31, 2021. TWC VR will prepare and submit a request per RSA guidance on or after submission of the final report. On October 16, 2020, RSA issued FAQ-21-01 related to VR operations during the COVID-19 Pandemic. Question 18 in the FAQ addressed MOE requirements and requesting MOE waivers considering the pandemic. RSA's response in part stated, "The Rehabilitation Act and its implementing regulations allow a State to request a waiver or modification of its MOE requirement if the State does not meet that requirement because of certain circumstances. Section 111(a)(2)(C) of the Rehabilitation Act and 34 C.F.R. § 361.62(d) authorize the Secretary to grant a waiver or modification of the MOE shortfall when such an action would be an equitable response to exceptional or uncontrollable circumstances affecting the State."

**2020 – 035** (Continued)

**Corrective action plan:** TWC/VRD will submit an MOE waiver request to RSA for the FFY 2020 award on or after submission of the final SF-425 for the award period.

**Implementation dates:** Submission of the MOE waiver request will occur on or after December 31, 2021, pending further guidance from RSA on submission timelines.

**Responsible persons:** Chris Nelson, Chief Financial Officer  
Cheryl Fuller, Director Vocational Rehabilitation Program

**Status:** Corrective action plan was implemented.

**2020 – 036** Matching, Level of Effort, Earmarking – Failure to Meet Earmarking Requirements

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: H126A200092  
10/1/2019-9/30/2020  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Noncompliance

**Criteria or specific requirement:** Per the 2020 Compliance Supplement, states must reserve and expend at least 15 percent of their VR allotment under Section 110(a) of the Act for the provision of pre-employment transition services to students with disabilities who are eligible, or potentially eligible, for VR services. State VR agencies may use the reserved funds to cover the costs of all pre-employment transition services activities described in Section 113(b) through (d) of the Act (29 USC 730(d)(1) and 733)).

**Condition:** The Texas Workforce Commission (TWC) failed to meet its requirement to earmark 15% of the 2019 Vocational Rehabilitation (VR) allotment for the provision of pre-employment transition (pre-ETS) services to students with disabilities who are eligible, or potentially eligible for VR services.

TWC was required to earmark 15% of its 2019 grant award, in the amount of \$248,760,884, for pre-ETS services to students with disabilities who are eligible, or potentially eligible for VR services, or \$37,314,133. TWC expended \$31,307,756 for these services in fiscal year 2020, thus missing its earmarking requirements by \$6,006,376.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Due to the COVID outbreak, TWC was unable to run its pre-ETS programs, which are generally occur during the summer. As a result, TWC was unable to expend the funds allocated for pre-ETS services.

**2020 – 036 (Continued)**

**Effect:** Noncompliance with earmarking requirements could result in the future funding to the State being reduced.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC request a waiver from the Rehabilitation Service Administration to not decrease funding due to its failure to meet its Earmarking requirement.

**Views of responsible officials:** The Texas Workforce Commission (TWC) agrees that it did not meet the earmarked 15 percent pre-employment transition services expenditure requirement for Grant Year 2019. TWC had planned to meet the earmarked requirement through its Summer Earn and Learn (SEAL) program as well as through other programs for students conducted each summer, the peak time in which students with disabilities are available to participate in pre-ETS activities. The COVID-19 pandemic began to spread in Texas in March 2020, just as planning and registration was underway for the agency's summer programs for students with disabilities. Due to safety concerns for students and communities brought about by the rapid transmission rates of the virus, it was necessary to cancel the 2020 SEAL program, one of the largest summer programs in the nation for students with disabilities. The 2020 SEAL program was expected to be a \$10 million summer program, serving more than 2,500 students. Other summer programs were also cancelled. While VR staff were able to work with providers to convert 17 summer programs to virtual formats; it was not feasible to do so with all programs. The Texas experience was also playing out across the country. The Secretary of Education submitted a request to Congress on April 27, 2020, for authority to allow states an additional year to expend the FFY 2019 grant and to waive the requirement that states reserve not less than 15 percent of the allocated funds for pre-employment transition services for the FFY 2020 grant. Congress has not acted on this request.

**Corrective action plan:** TWC VR is taking several actions to ensure that the 15 percent expenditure requirement is met, including:

- Service contracts for the 2021 SEAL program were executed in January 2021 to provide additional time for the recruitment of students and program planning, an important step given the persistence of the pandemic. In addition, the 2021 SEAL contracts allow for virtual workplace learning, virtual worksite experiences and virtual workplace monitoring. SEAL participants will be provided the support services and equipment that is needed for them to participate in a virtual summer program, should that option be necessary.
- VR purchased a virtual job fair platform in late summer 2020 and adapted it to provide virtual career fairs and job exploration events for students. VR will continue to use the platform to provide pre-ETS to more students.
- Additional summer programs will be conducted in 2021 in addition to SEAL, including programs conducted in prior summers and adapted for a virtual or blended format, as well as new programs developed for 2021.

**Implementation dates:** The agency has already initiated the corrective actions, such as, service contracts for the 2021 SEAL program were executed in January 2021 and the ongoing use of a virtual job fair program to provide pre-ETS to more students. Additional summer programs will be implemented through August 2021.

**Responsible persons:** Tammy Martin, Deputy Division Director for Field Services Delivery  
Jason Vaden, Deputy Division Director for Program Policy and Support

**Status:** Corrective action plan was implemented.

Department of Transportation

**2018 – 038 Allowable Costs/Cost Principles, Cash Management, Matching, Level of Effort, Earmarking, Period of Performance, Reporting, Special Tests and Provisions – Wage Rate Requirements, Special Tests and Provisions – Utilities, Special Tests and Provisions – Project Approvals, Special Tests and Provisions – Value Engineering, Special Tests and Provisions – Quality Assurance**

Federal Agency: U.S. Department of Transportation - Federal Highway Administration  
U.S. Department of Transportation - Federal Aviation Administration

Federal Program Title: Airport Improvement Program  
Highway Planning and Construction Cluster

CFDA Numbers: 20.106  
20.205, 20.219, 20.224, 23.003

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

Award Numbers and Periods: 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 200.303, Texas Department of Transportation (TxDOT) 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.

**Condition:** TxDOT has an Informational Technology (IT) Security Manual, which establishes policies/procedures for areas such as information security roles and responsibilities, change management, access criteria for provisioning new hires and terminations, password security, etc. In managing and maintaining the various IT applications, TxDOT utilizes third parties to assist with managing their IT infrastructure. In addition, several applications are managed by the respective software vendors. During the performance of the 2018 single audit, the following matters were noted with regard to infrastructure, third party management, and access. There were no significant observations for change management.

IT Infrastructure and Third-Party Risk Management

TxDOT outsources the maintenance and management of their IT infrastructure and certain applications to third parties. In addition, some of the third parties have further outsourced to additional parties. However, the risks associated with these applications remains the responsibility of TxDOT. TxDOT does not consistently monitor the third parties for compliance with laws and regulations and mitigations of the outsourced/third party risks. As part of monitoring third parties, TxDOT should evaluate information technology policies utilized as compared to TxDOT policies and/or the contracts. If appropriate, policy exceptions should be documented and approved in the event the third party is not able to comply with TxDOT policies. In addition, TxDOT should retain a right of audit related to these third parties and their subcontractors.

For certain applications, TxDOT was unable to readily identify the servers in use and/or the process owners with responsibility for maintaining the applications. TxDOT should maintain a current inventory of all applications, primary point of contact, related infrastructure and if applicable, the related third parties.

**2018 – 038 (Continued)**

**Condition (Continued):**

Access

There were areas of access noncompliance with TxDOT policies across all applications noted. These include:

- *Passwords* – TxDOT has policies and procedures in place regarding passwords including password length, complexity, and/or expirations. For all of the above applications, passwords are not configured in accordance with policy for at least one of the requirements.
- *User Access Reviews* – TxDOT did not perform periodic full user access reviews for five of its applications. TxDOT policy requires an annual user access reviews to validate application and access levels.
- *Terminations* – TxDOT did not remove access for terminated employees to the various applications or access was not removed in three business days. For some applications, last log in dates were able to be provided to mitigate the risk of inappropriate access. Also, TxDOT policy does not specify a timeframe to disable application user access for terminated employees or contractors after their termination date. Provisioning of new hires was found to comply with policy.
- *Administrative Access* – Inappropriate or excessive administrative functions on any production applications results in the risk of unauthorized changes to applications and data. Inappropriate administrative access was noted as follows:
  - ERP – Five administrators with server access.
  - Airport Improvement Program grants management application – Seven administrators with application access.

**Questioned costs:** None.

**Repeat finding:** No.

**Recommendation:** TxDOT should develop a third party management program to properly oversee and manage the risks associated with outsourcing large portions of their IT environment. TxDOT should identify where third party policies are not in alignment with TxDOT policy to better understand potential compliance risks. In addition, TxDOT should maintain a current inventory of all applications, primary point of contact, related infrastructure and if applicable, the related third parties.

**Views of responsible officials – 2018:** The Department concurs with the Audit recommendation.

**Corrective action plan – 2018:** Information Management Division (IMD) will work with TxDOT application business owners, on-site contractors and third-party contractors to ensure that processes and procedures are aligned to the recommendation of the audit. A documented plan to ensure alignment of processes and procedures will be developed to include the following considerations:

Document applications to identify:

- infrastructure of application (access model, servers associated with environment (e.g. – development, user testing, production
- application owners – showing owning organization and point(s) of contact; application management point(s) of contact
- third-party vendor(s), if applicable – showing vendor information and involvement with the system
- users and rights associated with:
  - infrastructure access (e.g. – server access)
  - database access
- evidence that access criteria and user reviews are completed and documented, or exceptions have been noted and escalated appropriately

**2018 – 038 (Continued)**

**Corrective action plan – 2018 (Continued):**

Ensure coordination on application risk(s) by:

- working with the business owner and IMD Security to:
  - document potential risk(s) in the risk register
  - identify potential resolution(s) through mitigation(s) or remediation(s) per the risk register process
  - identify resolution date(s)

Receive sign off from business owner and IMD security on any risk or risk mitigation / remediation.

Coordinate with HR regarding the off-boardings and transfers of TxDOT employees by:

- seeking agreement from HR to establish reporting to notify managers / supervisors on actions that occur after the fact
- continuing to utilize reports from HR showing future terminations to ensure that we are performing termination actions in a timely manner

Define documents that are required for mission critical applications

- identify documents that are required for these applications to be approved through our Change Advisory Board (CAB)
- identify review cycles for these application to ensure application information remains accurate

Ensure that documentation and associated artifacts are stored in a location that is accessible by appropriate, authorized personnel

IMD will begin with the identified applications in this document and extend these processes and procedures to other mission critical applications. This effort will ensure that applications maintain proper controls and accesses through iterative reviews. Processes and procedures will provide for appropriate escalations to prevent tasks from going on without completion. All decisions and reviews will have documented sign offs to provide evidence of review. As part of this effort, IMD will assess opportunities to automate processes when appropriate.

**Views of responsible officials – 2019:**

The Department concurs with the audit recommendations.

**Corrective action plan – 2019:**

Action Item 1: Document application details to include owners, infrastructure, vendors, user rights, and user reviews of the applications noted in the finding.

Status: In Progress – Estimated completion June 15, 2020.

Summary: Documentation of the six applications noted in the finding is ongoing. The initial data collected has been focused on the assets the systems reside on and exchange data with. An inventory of vendors that access TxDOT's data within these applications and an assessment of the risk the vendors pose to TxDOT data is underway.

The identification and assessment of the risk is dependent on the Categorization effort being led by AT&T as part of a project currently underway.

Action Item 2: Document risks to the in-scope applications, the risk mitigation or remediation plans, and business owner acceptance of residual risks.

Status: In Progress – Estimated completion October 30, 2020.

**2018 – 038 (Continued)**

**Corrective action plan – 2019 (Continued):**

Summary: A NIST-based risk management program is in development to include updating the TxDOT security requirements that the systems must comply with, to include access control requirements. Additionally, TxDOT is refining its risk register and developing a process for tracking findings, plans of action and milestones, and owner acceptance of residual risk. The in-scope applications are being assessed against the new requirements and the identified risks are being documented in the new risk register.

This will be addressed as a separate risk assessment project and is contingent on the Categorization effort currently being led by AT&T as part of a project currently underway. A project to complete risk assessments has been identified and funded.

Action Item 3: Develop a process for removing/changing access during employee off-boarding and transfers.

Status: Implemented – January 16, 2020.

Summary: There is a process in place to ensure that all off-boarding and transfers are being processed appropriately. Any areas of non-compliance will be documented and tracked in the risk register until remediated.

Action Item 4: Identify required change documents for critical applications, to include periodic reviews of application documentation to ensure it is accurate.

Status: In Progress – Estimated completion October 30, 2020.

Summary: Application changes are approved by a standing change board that includes a voting member from Information Security. The process is being evaluated to ensure that security documentation for critical applications is included. The change process has not been formalized; however, the process has been identified and is currently undergoing further evaluation and refinement.

Action Item 5: Store all documents and artifacts in a repository that is accessible by appropriate authorized personnel.

Status: In Progress – Estimated completion March 31, 2021.

Summary: Documents that are associated with the security of the application are stored in a tool as part of the change ticket which are associated with the application. Future state will have the system inventory in the tool that will include a document repository for current system documentation. Completion is based on the contract review cycle for the tool. The required module is currently not active, and we are in the process of negotiating/evaluating this tool. Security is currently building out the inventory. Until that is complete, Security is looking at the mechanisms to use an alternative tool in the interim.

**2020 Update:** Corrective action was implemented on Action Item 3. Management is continuing to implement the corrective action for the remaining items.

**Views of responsible officials – 2020:** The Department concurs with the audit recommendations.

**Corrective action plan – 2020:**

Action Item 1: Document application details to include owners, infrastructure, vendors, user rights, and user reviews of the applications noted in the finding.

Status: In Progress – Estimated completion March 31, 2021.

Summary: Information Security has completed the security categorization and security assessment reports for all systems and documented the application details in the TxDOT's inventory system.



**2018 – 038 (Continued)**

**Corrective action plan – 2020 (Continued):**

Information Security has a dedicated Information System Security Officer (ISSO) who is working with the system owners and custodians to gather missing remediation plans, infrastructure, or vendors not already documented in the TxDOT inventory. All documents related to the assessments are being stored in the Information Security system document repository.

Post March 31st the dedicated ISSO will remain assigned to these systems as part of the continuous monitoring process and to help facilitate increasing the security maturity of these systems.

**Implementation date:** Estimated completion March 31, 2021

**Responsible person:** Steven Pryor, Information Security Officer, Information Technology Division

Action Item 2: Document risks to the in-scope applications, the risk mitigation or remediation plans, and business owner acceptance of residual risks.

Status: In Progress – Estimated completion March 31, 2021.

Summary: Information Security has completed the security categorization and security assessment reports and has scheduled out briefs with the impacted system owners and custodians.

Any identified risks are being stored in the TxDOT Information Security risk register. Information Security has a dedicated Information System Security Officer (ISSO) who is working with the system owners and custodians to gather missing remediation plans, infrastructure, or vendors not already documented in the TxDOT inventory. All documents related to the assessments are being stored in the Information Security system document repository.

Post March 31st the dedicated ISSO will remain assigned to these systems as part of the continuous monitoring process and to help facilitate increasing the security maturity of these systems.

**Implementation date:** Estimated completion March 31, 2021

**Responsible person:** Steven Pryor, Information Security Officer, Information Technology Division

Action Item 3: Develop a process for removing/changing access during employee off-boarding and transfers.

Status: Implemented – January 16, 2020.

Summary: There is a process in place to ensure that all off-boarding and transfers are being processed appropriately. Any areas of non-compliance will be documented and tracked in the risk register until remediated.

**Implementation date:** January 16, 2020

**Responsible person:** Jonathan O'Quinn, IT Infrastructure Operations Section Manager, Information Technology Division

Action Item 4: Identify required change documents for critical applications, to include periodic reviews of application documentation to ensure it is accurate.

Status: In Progress – Implemented November 10, 2020.

Summary: Application changes are approved by a standing change advisory board (CAB) that includes a voting member from the Information Security team. The change process has been formalized and published.

**DEPARTMENT OF TRANSPORTATION**

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**2018 – 038 (Continued)**

**Implementation date:** November 10, 2020

**Responsible person:** Scott Rogillio, IT Applications Section Manager, Information Technology Division

Action Item 5: Store all documents and artifacts in a repository that is accessible by appropriate authorized personnel.

Status: In Progress – Estimated completion March 31, 2021.

Summary: All documents related to the assessments are being stored in the Information Security system document repository.

Post March 31st the dedicated ISSO will remain assigned to these systems as part of the continuous monitoring process and to help facilitate increasing the security maturity of these systems.

**Implementation date:** Estimated completion March 31, 2021

**Responsible person:** Steven Pryor, Information Security Officer, Information Technology Division

**Status:** This corrective action was partially implemented and the finding was reissued in the current year as reference number 2021 – 023.

All action items noted were fully implemented during the fiscal year except action item 1 where password configurations and user access issues still remain.

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**Summary Schedule of Prior Audit Findings – Other Auditors**

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Federal regulations (Title 2, Code of Federal Regulations, Section 200.511(a)) states, “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 2020 Schedule of Findings and Questioned Costs.
- Each finding in the 2020 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 (year ended August 31, 2021) has been prepared to address these responsibilities.

<b>Sam Houston State University</b>
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- 2020 – 101 Special Tests and Provisions – Return of Title IV Funds**  
**Activities Allowed or Unallowed**  
**Cash Management**  
**Eligibility**  
**Reporting**  
**Special Tests and Provisions – Verification**  
**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 – General Program Eligibility**  
**Special Tests and Provisions – Distance Education Program**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194110; CFDA 84.063, Federal Pell Grant Program, P063P192301; CFDA 84.268, Federal Direct Student Loans, P268K202301; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202301; and CFDA 84.033, Federal Work-Study Program, P033A194110</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>\$970</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</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 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)).

**2020 – 101 (Continued)**

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 (Title 34, CFR, Section 668.22(e)). Undisbursed Federal Direct Student Loans can be counted as Title IV aid that could have been disbursed only if the institution originated the loan before the date the student became ineligible (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 2, page 5-46).

Return of Title IV Calculations (Continued)

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).

**Sam Houston State University (University) made errors in the Title IV return calculations for 5 (8 percent) of 60 students tested.** Specifically, the University made errors in determining the amount of institutional charges to be used in the return calculation for those 5 students. There were no questioned costs as a result of those errors because (1) the University returned more Title IV funds than required, (2) the error did not affect the amount of Title IV grant or loan assistance to be returned, or (3) a return of Title IV funds was not required per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Not calculating institutional charges correctly increases the risk that the University will not return the correct amount of Title IV assistance to the U.S. Department of Education or may return funds that students have earned.

However, for 1 of those 5 students, the University also incorrectly included in the return calculation loans that had not been originated at the time the student withdrew. As a result, the University incorrectly determined that there was no disbursed aid that needed to be returned. Therefore, there were \$970 in questioned costs associated with CFDA 84.268, Federal Direct Student Loans, award number P268K202301.

Those errors occurred because of (1) errors in the automated process within the University's student information system to calculate institutional charges, (2) manual errors made by the University, and/or (3) insufficient monitoring controls.

Recommendations:

The University should:

- Calculate institutional charges correctly in accordance to U.S. Department of Education requirements.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations.

Views of Responsible Officials 2020:

*The University acknowledges and agrees with the findings of this audit. Management recognizes that institutional charges must be included in the Return of Title IV calculation.*

**2020 – 101 (Continued)**

Corrective Action Plan 2020:

*The University has verified that institutional charges are appropriately indicated within the student information system, Banner. The Financial Aid and Scholarships Office will also audit internally to be certain the charges exist in the appropriate areas in the system for accurate calculations.*

Views of Responsible Officials 2021:

*The University acknowledges and agrees with the findings of this audit. Management recognizes that institutional charges must be included in the Return of Title IV calculation.*

Corrective Action Plan 2021:

*The University has updated the original cut-off date to the last class day in SOATERM beginning with the Spring 2022 term. Updating this date will prevent the system from excluding the original charges. The University consulted with an Ellucian consultant who verified this date only impacts the R2T4 calculation and will not negatively impact other areas. The Financial Aid and Scholarships Office will also audit internally to be certain the charges exist in the appropriate areas in the system for accurate calculations.*

*Implementation Date: January 2022*

*Responsible Person: Lydia Hall*

Other Compliance Requirements and Award Number

Although the general control weaknesses described below apply to activities allowed or unallowed; cash management; eligibility, reporting; special tests and provisions – verification; 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 – general program eligibility; and special tests and provisions – distance education program, auditors identified no compliance issues regarding those compliance requirements. The general control weaknesses described below also apply to CFDA 84.033, Federal Work-Study Program, award number P033A194110.

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not have sufficient controls over its change management process for information systems.** Specifically, 9 (60 percent) of 15 changes tested lacked documentation showing one or more of the following: (1) validation from information technology staff or the business process owner, (2) approval from the University's change advisory board, and/or (3) implementation with adequate segregation of duties (for example, the change was migrated to the production environment by someone other than the individual responsible for developing the change). The University had change management policies; however, the University did not have documentation showing that it had recently reviewed those policies and those policies were not sufficiently detailed to help ensure that changes are appropriately documented, validated, reviewed, and approved. 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.

Corrective Action:

Corrective action was taken.

**2020 – 102 Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192301; and CFDA 84.268, Federal Direct Student Loans, P268K202301</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>

Enrollment Reporting

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- and program-level enrollment for the student, including enrollment status and the effective date of that enrollment status (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1).

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).

Sam Houston 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 4 (7 percent) of 60 students tested, the University did not report the effective dates of enrollment status changes to NSLDS accurately. Specifically:**

- For 3 students, the University incorrectly reported the effective date of the student's withdrawn status. Two of those students unofficially withdrew from the Fall 2019 term and the University incorrectly reported the last day of the term instead of the student's last date of attendance. The other student officially withdrew from the Spring 2020 term and the University incorrectly reported the day it processed the withdrawal in the student information system, instead of the actual effective date of the withdrawal.
- For 1 student, the University incorrectly reported the effective date of the student's graduated status. The University reported the last day of the Fall 2019 term; however, the student graduated at the end of the Spring 2020 term.

**2020 – 102** (Continued)

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 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.

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not have sufficient controls over its change management process for information systems.** Specifically, 9 (60 percent) of 15 changes tested lacked documentation showing one or more of the following: (1) validation from information technology staff or the business process owner, (2) approval from the University's change advisory board, and/or (3) implementation with adequate segregation of duties (for example, the change was migrated to the production environment by someone other than the individual responsible for developing the change). The University had change management policies; however, the University did not have documentation showing that it had recently reviewed those policies and those policies were not sufficiently detailed to help ensure that changes are appropriately documented, validated, reviewed, and approved. 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.

Corrective Action:

Corrective action was taken.

Stephen F. Austin State University

**2020 – 103 Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**Award number:** CFDA 84.268, Federal Direct Student Loans, P268K202315  
**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:** Implemented

Disbursement Notification Letters

If an institution credits a student's ledger account with Federal Direct Student Loan (Direct Loan) funds, the institution must notify the student of (1) the anticipated date and amount of the disbursement, (2) the student's right to cancel all or a portion of that loan and have the loan proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student must notify the institution that he or she wishes to cancel the loan or loan disbursement. 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, Code of Federal Regulations, Section 668.165).

**For 5 (25 percent) of 20 Direct Loan disbursements tested, Stephen F. Austin State University (University) did not send disbursement notification letters within the required time frame.** For those students, the University sent disbursement notification letters 34 days after crediting the students' ledger accounts with subsidized and/or unsubsidized Direct Loans. Those errors occurred because the University did not initiate the automated process for sending the notifications for the Spring 2020 term until more than 30 days after the initial disbursements were made for the term. Based on an analysis of Direct Loan disbursements made for the Spring 2020 term, this issue affected 3,602 subsidized Direct Loan disbursements and 4,925 unsubsidized Direct Loan disbursements. Receiving disbursement notifications late impairs students' ability to cancel their loans.

Corrective Action:

Corrective action was taken.



**2020 – 104      Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title:**            **Student Financial Assistance Cluster**  
**Federal Agency:**                    **U.S. Department of Education**  
**Award year:**                            **July 1, 2019, to June 30, 2020**  
**Award numbers:**                    **CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194129; CFDA 84.063, Federal Pell Grant Program, P063P192315; CFDA 84.268, Federal Direct Student Loans, P268K202315; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202315**  
**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:**                                  **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 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)).

**Stephen F. Austin State University (University) did not always return Title IV funds within the required time frame.** For 1 (2 percent) of 43 students tested who withdrew and required a return of Title IV funds, the University returned funds 74 days after it determined that the student had withdrawn. 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 2 (6 percent) of 32 students tested, the University did not perform a return calculation to determine whether the students were eligible for a post-withdrawal disbursement.** Both students had not received Title IV assistance at the time they withdrew from the Fall 2019 term because they had not completed the University's verification requirements. When one of those students completed the verification requirements, the University incorrectly disbursed the full amount of Title IV assistance to the student, instead of performing a return calculation to determine the amount of assistance the student earned. After auditors brought the error to the University's attention, it performed a return calculation and returned Title IV funds as required; therefore, there were no questioned costs. For the other student, the University did not perform a return calculation and did not disburse any Title IV assistance to the student. After auditors brought the error to the University's attention, it performed a return calculation and disbursed the amount of Title IV assistance that the student earned.

The University had a process to review return of Title IV calculations it performed to verify the accuracy of the calculations; however, the errors identified above occurred because it did not have sufficient controls to ensure that return calculations were performed when required or that funds were returned within the required time frame.

**2020 – 104 (Continued)**

Recommendation:

The University should strengthen its 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 recommendation and has formulated a corrective action plan.*

Corrective Action Plan 2020:

*The University will strengthen controls to ensure that return of Title IV calculations and the return of funds are within the required time frame.*

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 strengthened internal controls in regards to identification of withdrawn students. The controls put into place by the University include increased training of staff to ensure improved identification of withdrawn students, timeliness and accuracy of processing return calculations, established a regular schedule for the review of withdrawn students, and an automated process that now runs multiple times a day. The automated process provides a snapshot at the time of withdrawal. In addition, the University plans to establish a second automated process to place a Title IV fund disbursement hold for withdrawn students. These processes will work in conjunction to prevent disbursement of funds to students who are ineligible due to their withdrawn status.*

*Implementation Date: January 31, 2022*

*Responsible Person: H. Rachele' Garrett, Director of Financial Aid*

**2020 – 105      Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</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>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).

**2020 – 105 (Continued)**

**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.*

*Implementation Date: May 31, 2022*

*Responsible Person: Erma Brecht, Executive Director of Enrollment Management*

Texas A&M University
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**2020 – 106      Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P195286; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T205286</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>

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 to help prevent an institution from over awarding students (Title 34, Code of Federal Regulations (CFR), Section 690.83(b); U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 1; and *Federal Register*, Volume 84, Number 212). 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 transaction number, enrollment date, disbursement amount, and disbursement date (*2019-2020 COD Technical Reference*, Volume II).

**For 22 (35 percent) of 62 students tested, Texas A&M University (University) did not accurately report origination record data elements to COD.** Specifically, the University reported incorrect enrollment dates for students receiving Federal Pell Grant or TEACH Grant assistance. Those errors occurred because the automated reporting process the University used to report information to COD pulled dates from a table in the University's student information system that had not been updated to reflect the correct enrollment start dates for the 2019-2020 award year. As a result, this issue would have affected the origination record data for all students who received Federal Pell Grant or TEACH Grant assistance for the 2019-2020 award year. Not accurately reporting information to the COD system could result in the over awarding of federal funds.

Corrective Action:

Corrective action was taken.

**2020 – 107      Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title:**            **Student Financial Assistance Cluster**  
**Federal Agency:**                **U.S. Department of Education**  
**Award year:**                        **July 1, 2019, to June 30, 2020**  
**Award numbers:**                **CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194136; CFDA 84.063, Federal Pell Grant Program, P063P195286; CFDA 84.268, Federal Direct Student Loans, P268K205286; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T205286; and CFDA 84.408, Postsecondary Education Scholarships for Veteran’s Dependents, P408A195286**

**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:**                                **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 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)).

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)).

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)).

**2020 – 107 (Continued)**

**Texas A&M University (University) made errors in Title IV return calculations for 2 (3 percent) of 61 students tested.** Specifically:

- For one student, the University incorrectly calculated the total number of break days for the payment period in which the student was enrolled in a non-traditional term. That error resulted in the University returning \$8 less in Federal Direct Student Loan assistance than it should have. After auditors brought that error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs. The University made the initial return within the required time frame, but the additional funds were returned outside of the 45-day time frame.
- For one student, the University omitted one of the tuition and fee charges assessed to the student in its determination of institutional charges for the return calculation. That error did not affect the amount of Title IV grant or loan assistance to be returned; therefore, there were no questioned costs.

Those errors occurred because of manual errors the University made in performing the return calculations and 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.

**For 2 (3 percent) of 60 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frames.** For those two students, the University determined the withdrawal dates and performed the return calculations in a timely manner; 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. The University identified the error during its reconciliation process and returned the funds for those two students 48 and 60 days after it had determined that those students had withdrawn. Not making returns within required time frames reduces the information available to the U.S. Department of Education for its program management.

Recommendations:

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.
- Ensure that it returns Title IV funds within required time frames.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations.

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 conduct additional training as well as review its procedures as it pertains to this area. In addition to a secondary review process of R2T4 calculations conducted by the Assistant Director of Compliance, a triple-check process is being designed to further ensure accuracy in these calculations and will be conducted by the Associate Director of Auxiliary Services. Any questions or issues regarding the variables, timeframe, or result of a calculation will be discussed in weekly meetings between the Assistant and Associate Director. Additionally, as part of the review processes, the Assistant and/or Associate Director will monitor COD for returned funds to be credited.*

**2020 – 107 (Continued)**

Views of Responsible Officials 2021:

*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 our processes.*

Corrective Action Plan 2021:

*In addition to the Quality Assurance checks in place at both the Assistant Director and Associate Director levels, weekly meetings have been scheduled between the Financial Aid Advisor who processes Return to Title IV Calculations, the Assistant Director for Compliance, and the Associate Director of Auxiliary Services. These meetings were established to discuss complex student situations, any changes to R2T4 regulations and/or processing, and ensuring policies and procedures are aligned with current guidance. For example, should a situation arise that would require an alteration to the number of days in the payment period, that would be discussed in these meetings.*

*Implementation Date: July 28, 2021*

*Responsible Person: Delisa Falks*

**2020 – 108 Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P195286; and CFDA 84.268, Federal Direct Student Loans, P268K205286</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).



**2020 – 108 (Continued)**

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).

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 2019, Chapter 3).

**For 23 (37 percent) of 62 students tested, the University did not accurately report campus-level or program-level data elements to NSLDS. Specifically:**

- For 12 students, the program-level enrollment status effective date was reported incorrectly because it did not align with the date reported at the campus-level. Both the program-level and campus-level enrollment data reflected that those 12 students had a decrease in enrollment level between two academic terms. At the campus-level, the effective date was appropriately reported as the day after the last day of the previous term. However, the date at the program-level was incorrectly reported as the first day of the subsequent term.
- For 2 students, the program-level program begin date was reported incorrectly. Those errors occurred because the University incorrectly set up academic term dates in the student information system for certain graduate programs.
- For 1 student, both the program-level enrollment status effective date and the program-level program begin date were reported incorrectly, because of the issues discussed above.
- For 7 students, the program-level enrollment status effective date was incorrect because it was updated with a new date although the student did not have a change in enrollment level. Those errors occurred because the enrollment reporting processes in the University’s student information system (1) incorrectly compared the student’s enrollment status to the advanced registration files instead of the official enrollment files or (2) incorrectly considered the summer term as a break in attendance.
- For 1 student, the enrollment status effective date was reported incorrectly at both the campus- and program-levels. The date reported for that student’s enrollment level change was the date that the University processed the student’s drop request, rather than the actual effective date of the enrollment status change. That error was caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system. Specifically, the system is configured to report the date when a change is processed rather than the actual effective date.

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.

**2020 – 108 (Continued)**

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:

Issue: For 12 students, the program-level enrollment status effective date was reported incorrectly because it did not align with the date reported at the campus-level. Both the program-level and campus-level enrollment data reflected that those 12 students had a decrease in enrollment level between two academic terms. At the campus-level, the effective date was appropriately reported as the day after the last day of the previous term. However, the date at the program-level was incorrectly reported as the first day of the subsequent term.

*We have identified the cause of the error as the Banner baseline process for extracting student data for enrollment reporting and are currently working on development of a modification to our file generation process that will consider whether that status represents an increase or decrease in enrollment and report the correct program-level status effective date.*

Issue: For 2 students, the program-level program begin date was reported incorrectly. Those errors occurred because the University incorrectly set up academic term dates in the student information system for certain graduate programs.

Issue: For 1 student, both the program-level enrollment status effective date and the program-level program begin date were reported incorrectly, because of the issues discussed above.

*Banner rules for program semester dates were initially entered incorrectly for two academic programs, causing inaccurate program-level begin date reporting for students in those programs. The rules have been corrected. NSLDS enrollment records for all students affected by this issue have been corrected. Any future rules added for new programs will undergo a second level of review prior to implementation. This is the same issue and corrective action for both bullet points listed above.*

Issue: For 7 students, the program-level enrollment status effective date was incorrect because it was updated with a new date although the student did not have a change in enrollment level. Those errors occurred because the enrollment reporting processes in the University's student information system (1) incorrectly compared the student's enrollment status to the advanced registration files instead of the official enrollment files or (2) incorrectly considered the summer term as a break in attendance.

*(1) Advanced Registration files sent to the National Student Clearinghouse remain on a table in Banner after they are generated. These files contain unofficial (pre-registration) enrollment information. The official enrollment file generation process refers to the most recent file stored on the table, whether unofficial or official, to compare the student's current enrollment status and determine whether there has been a status change. This causes the official enrollment files generated at the beginning of a semester to report incorrect status start dates based on a student's changing enrollment status during the pre-registration period. To correct this, we have implemented a new step in the Advanced Registration file generation process whereby the file is deleted from the Banner table immediately after it has been sent. The deletion of these files ensures that the official enrollment file generation process has only official files to refer to and compare with student's current enrollment status.*

*(2) A form in Banner used to identify required semesters was used incorrectly. It was assumed that summer semesters should be included on this form so summer enrollment would be taken into consideration when students enrolled in the summer semester. Consultation with Ellucian after this error was uncovered clarified that summer should not be included on this form, as it is not a required semester. The enrollment file generation process will take into consideration all enrollment, including summers, and report accordingly, whether summer is a required semester or not. Including the summer semesters on the form causes the file generation process to view non-enrollment in a summer semester as a break in enrollment, thereby, assigning a new status start date, even if the student's status did not change from spring to fall. We are currently in testing to ensure enrollment will be reported accurately in all scenarios related to summer enrollment and non-enrollment if summer semesters are not included on this form.*

**2020 – 108 (Continued)**

Issue: For 1 student, the enrollment status effective date was reported incorrectly at both the campus- and program-levels. The date reported for that student's enrollment level change was the date that the University processed the student's drop request, rather than the actual effective date of the enrollment status change. That error was caused by issues related to the configuration of the enrollment reporting processes in the University's student information system. Specifically, the system is configured to report the date when a change is processed rather than the actual effective date.

*We are currently working on developing a modification to our reporting file generation process that will pull and report the effective date of the status change, rather than the date the change was processed in the system.*

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:

Issue: For 12 students, the program-level enrollment status effective date was reported incorrectly because it did not align with the date reported at the campus-level. Both the program-level and campus-level enrollment data reflected that those 12 students had a decrease in enrollment level between two academic terms. At the campus-level, the effective date was appropriately reported as the day after the last day of the previous term. However, the date at the program-level was incorrectly reported as the first day of the subsequent term.

*On August 9, 2021, the National Student Clearinghouse published an update announcing that they are changing their logic for how they report the campus-level effective date after consulting with Federal Student Aid. When a student has a decrease in enrollment between two terms, the Clearinghouse will now be using the first day of the new term as the campus-level effective date as opposed to the day after the last day of the previous term. The details of this announcement may be found at <https://www.studentclearinghouse.org/compliancecentral/new-change-to-campus-level-student-status-start-date-logic/>.*

*In light of this change, our process of reporting the program-level effective date as the first day of the subsequent term will match with the Clearinghouse's new logic for the campus-level effective date.*

*Implementation Date: August 2021*

*Responsible Person: Venesa Heidick*

Issue: For 2 students, the program-level status begin date was reported incorrectly. Those errors occurred because the University incorrectly set up academic term dates in the student information system for certain graduate programs.

Issue: For 1 student, both the program-level enrollment status effective date and the program-level program begin date were reported incorrectly, because of the issues discussed above.

*Banner rules for program semester dates were initially entered incorrectly for two academic programs, causing inaccurate program-level begin date reporting for students in those programs. The rules have been corrected. NSLDS enrollment records for all students affected by this issue have been corrected. Any future rules added for new programs will undergo a second level of review prior to implementation. This is the same issue and corrective action for both bullet points listed above.*

*Implementation Date: August 2020*

*Responsible Person: Venesa Heidick*

**2020 – 108 (Continued)**

Issue: For 7 students, the program-level enrollment status effective date was incorrect because it was updated with a new date although the student did not have a change in enrollment level. Those errors occurred because the enrollment reporting processes in the University's student information system (1) incorrectly compared the student's enrollment status to the advanced registration files instead of the official enrollment files or (2) incorrectly considered the summer term as a break in attendance.

*(1) Advanced Registration files sent to the National Student Clearinghouse remain on a table in Banner after they are generated. These files contain unofficial (pre-registration) enrollment information. The official enrollment file generation process refers to the most recent file stored on the table, whether unofficial or official, to compare the student's current enrollment status and determine whether there has been a status change. This causes the official enrollment files generated at the beginning of a semester to report incorrect status start dates based on a student's changing enrollment status during the pre-registration period. To correct this, we have implemented a new step in the Advanced Registration file generation process whereby the file is deleted from the Banner table immediately after it has been sent. The deletion of these files ensures that the official enrollment file generation process has only official files to refer to and compare with student's current enrollment status.*

*Implementation Date: September 2020*

*Responsible Person: Venesa Heidick*

*(2) A form in Banner used to identify required semesters was used incorrectly. It was assumed that summer semesters should be included on this form so summer enrollment would be taken into consideration when students enrolled in the summer semester. Consultation with Ellucian after this error was uncovered clarified that summer should not be included on this form, as it is not a required semester. The enrollment file generation process will take into consideration all enrollment, including summers, and report accordingly, whether summer is a required semester or not. Including the summer semesters on the form causes the file generation process to view non-enrollment in a summer semester as a break in enrollment, thereby, assigning a new status start date, even if the student's status did not change from spring to fall. Summer semesters have been removed from the Banner form so they will no longer create incorrect new status start dates at the beginning of the fall semester when a student has not been enrolled in summer.*

*Implementation Date: April 2021*

*Responsible Person: Venesa Heidick*

Issue: For 1 student, the enrollment status effective date was reported incorrectly at both the campus- and program-levels. The date reported for that student's enrollment level change was the date that the University processed the student's drop request, rather than the actual effective date of the enrollment status change. That error was caused by issues related to the configuration of the enrollment reporting processes in the University's student information system. Specifically, the system is configured to report the date when a change is processed rather than the actual effective date.

*A process was developed and implemented to modify our reporting file generation process that will pull and report the effective date of the status change, rather than the date the change was processed in the system.*

*Implementation Date: June 2021*

*Responsible Person: Venesa Heidick*

Texas A&M University – Corpus Christi

**2020 – 109 Eligibility**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agencies:** U.S. Department of Education and U.S. Department of Health and Human Services  
**Award year:** July 1, 2019, to June 30, 2020  
**Award numbers:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194138; CFDA 84.033, Federal Work-Study Program, P033A194138; CFDA 84.063, Federal Pell Grant Program, P063P193425; CFDA 84.268, Federal Direct Student Loans, P268K203425; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30163-04-00  
**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:** 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 may also include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Subchapter IV, Section 1087ll).

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). In determining whether a student is eligible for scholarships for health professions students from disadvantaged backgrounds, an institution must determine that the student has a financial need for the scholarship (Title 42, USC, Chapter 6A, Subchapter V, Part B, Section 293a(d)(2)).

Texas A&M University – Corpus Christi (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 living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). The University also includes an allowance for loan fees for students who were disbursed loans. Budgeting rules within the University’s student information system are established to assign various budget components based on the factors noted above. Certain budget components are calculated amounts. For example, the tuition and fee budget component is calculated based on the actual amount of tuition and fees a student is assessed for each term.

**2020 – 109 (Continued)**

**For 17 (28 percent) of 61 students tested, the University incorrectly calculated the COA.** Specifically:

- For 16 students, the University did not adjust the student’s tuition and fees budget component and/or the loan fee budget component to reflect the student’s actual tuition and fees assessed for the Summer 2020 term. Those errors occurred because the University did not appropriately configure its budgeting rules for the Summer 2020 term.
- For 1 student, the University did not update the student’s COA to reflect a less-than-half-time enrollment status. The University’s process is to manually adjust the COA for students with less-than-half-time enrollment; however, this student’s COA was not adjusted due to a staff oversight.

Although those students’ COAs were overstated or understated, the errors did not affect the amount of student financial assistance those students received. However, incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Corrective Action:

Corrective action was taken.

**2020 – 110 Special Tests and Provisions – Verification**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194138; CFDA 84.033, Federal Work-Study Program, P033A194138; CFDA 84.063, Federal Pell Grant Program, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425</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>

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student’s identity, and the student’s statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56; and *Federal Register*, Volume 83, Number 60).

When the verification of an applicant’s eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant’s FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant’s subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

For students who have not filed and are not required to file an income tax return, the institution must obtain confirmation of non-filing from the Internal Revenue Service (IRS) or other relevant tax authority (*Federal Register*, Volume 83, Number 60).

**2020 – 110 (Continued)**

Students who are selected for verification are placed in a verification tracking group (V1, V4, or V5) to determine which FAFSA information must be verified. A student may move from verification tracking group V1 or V4 to group V5 based on corrections made to his or her ISIR or on other information available to the U.S. Department of Education. If verification was already completed for the previous group, the institution is required to verify only the V5 information that was not already verified (U.S. Department of Education, *2019-2020 Federal Student Handbook, Application and Verification Guide*, Chapter 4).

**For 6 (10 percent) of 61 students tested, Texas A&M University – Corpus Christi (University) did not accurately verify certain required items on the students' FAFSAs or did not obtain the required documentation from the student.** Specifically:

- For 4 students, the University did not accurately verify the household size, number of household members who are in college, or the parent's U.S. income taxes paid. Those errors occurred because of manual errors the University made during its verification process. When auditors brought those errors to the University's attention, it corrected them in its student information system; however, it did not request updated ISIRs for those affected students because the deadline had passed for the University to submit corrections. The University performed procedures in its student information system to correct the ISIR information and asserted that there were no overawards or underawards of student financial assistance as a result of those errors.
- For 1 student, the University did not obtain a confirmation of non-filing from the IRS at the time it performed its verification processes. When auditors brought that error to the University's attention, it obtained confirmation of the student's non-filing status; therefore, no changes to the student's ISIR were required.
- For 1 student, the University did not verify all required information for the V5 tracking group. That student's ISIR was initially placed in a V4 tracking group and the University appropriately verified the applicable items for that tracking group. However, the student's subsequent ISIR was placed in a V5 tracking group and the University did not verify the V5 information that was not already verified as part of the initial V4 verification. After auditors brought that error to the University's attention, it verified the additional V5 information. No changes to the student's ISIR were required as a result.

The University has monitoring controls in place to identify students selected for verification to ensure that verification was performed; however, the University does not have a process to review student files to ensure that the verification was performed accurately. Not accurately verifying FAFSA information could result in the University overawarding or underawarding financial assistance.

Recommendation:

The University should strengthen its controls to ensure that it accurately verifies and requests supporting documentation for all required FAFSA information for students selected for verification.

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 Financial Aid Compliance Officer will select 100 students who were verified and the Risk Assessment Team will conduct a complete desk audit to validate the accuracy of the verification process. An additional exception report will be created to identify students whose verification group has changed. The report will be emailed daily to financial aid staff for review.*

**2020 – 010**      (Continued)

Views of Responsible Officials 2021:

*The recommendation has been completed and the Quality Control process is in place.*

Corrective Action Plan 2021:

*The Financial Aid Compliance Officer/or Associate Director will select 100 students who were verified and the Risk Assessment Team will conduct a complete desk audit to validate the accuracy of the verification process. An additional exception report has been created to identify students whose verification group has changed. The report is emailed daily to the Risk Assessment Team in the Financial Aid Office staff for review. Upon the absence of the FA Compliance Officer, the Associate Director reviews the exception reports.*

Implementation Date:    December 2021

Responsible Person:    Enrique Garcia

**2020 – 111**      **Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194138; CFDA 84.063, Federal Pell Grant Program, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425</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>

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)).



**2020 – 111 (Continued)**

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).

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)).

**Texas A&M University – Corpus Christi (University) made errors in Title IV return calculations for 1 (1 percent) of 69 students tested.** Specifically, the University incorrectly overstated the student’s institutional charges by including the student’s Title IV credit balance in its calculation. That error resulted in the University returning \$280 more than required in Federal Direct Student Loans; therefore, there are no questioned costs. However, 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.

**In addition, for 2 (3 percent) of 62 students tested who withdrew and required a return of Title IV funds, the University did not perform the return calculation within the required time frames.** For 1 of those students, the University did not disburse the amount of Title IV assistance that the student earned until 84 days after the student withdrew. For the other student, the University did not return Title IV assistance to the U.S. Department of Education until 49 days after the student withdrew. Not making returns within the required time frames reduces the information available to the U.S. Department of Education for its program management.

Those errors occurred because of manual errors the University made in performing the return calculations and because the University did not have a monitoring process to identify those errors.

Recommendation:

The University should strengthen its controls to ensure that it accurately performs return calculations and returns Title IV funds within required time frames.

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 Financial Aid Compliance Officer will select 10 percent of students who withdrew each term and conduct a complete desk audit to validate the accuracy of the Return to Title IV calculations. An additional compliance report will be created to identify students who withdrew and date that the Return to Title IV calculation was done to ensure timely return of funds.*

**2020 – 111 (Continued)**

Views of Responsible Officials 2021:

*This recommendation has been completed and will continue the Quality Control process at the end of each semester.*

Corrective Action Plan 2021:

*The Financial Aid Compliance Officer/or Associate Director will select 10 percent of students who withdrew each term and conduct a complete desk audit to validate the accuracy of the Return to Title IV calculations. An additional compliance report has been created to identify students who withdrew and date that the Return to Title IV calculation was done to ensure timely return of funds.*

Implementation Date: August 2021

Responsible Person: Enrique Garcia

**2020 – 112 Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</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>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).

**2020 – 112 (Continued)**

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.

Recommendations:

The University should strengthen its controls to:

- Ensure that program-level data elements are reported to NSLDS accurately.
- Ensure that all graduated statuses are reported to NSLDS in a timely manner.

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. Our institution’s planned transmission schedule for the Clearinghouse is used as the framework to complete timely compliance reporting. It also sets reporting expectations for the various departments within the institution, the Clearinghouse, and student loan community, including the Department of Education. The transmission schedule comprises of 12 transmissions per academic year. The reporting frequency enables the institution to communicate enrollment status changes in a timely manner.*

- *Once a transmission has gone through Clearinghouse system edits, and the institution has corrected any errors within the file, the enrollment information is loaded into the Clearinghouse database.*
- *The institution’s enrollment information is then sent to the student loan community, which is covered in detail below.*
- *This process enables guarantors, lenders, and servicers to obtain the most recent enrollment information on their student borrowers, as well as service each student borrower’s loan in a timely fashion.*

**2020 – 112 (Continued)**

Clearinghouse data flows are in accordance with federal regulations, specifically CFR 682.610 and 685.309. These regulations provide guidance for the institution to communicate enrollment status changes via a Student Status Confirmation Report (SSCR). The Clearinghouse completes SSCRs whenever they receive them from NSLDS (National Student Loan Data System).

Typically, NSLDS creates and sends an SSCR transmission to the Clearinghouse on the first business day of each month of the year (January through December). The SSCR contains specific students at specific institutions who received Title IV Federal Financial Aid at your school, or a school other than yours, as determined by NSLDS. As the institution's agent, the Clearinghouse responds to the SSCR with the students' current information that we have in the Clearinghouse database, as provided by the institution. The Clearinghouse completes and returns the NSLDS SSCR within 15 days of receipt, in accordance with DCL 14- 07 (federal regulation(s) 682.610/685.309).

Corrective Action Plan 2020:

Internal review will be conducted quarterly, where we pull known Title IV award students in various enrollment circumstances:

- Dropped in status between terms
- Increased in status between terms
- Changed programs between terms
- Graduated after Spring, Summer, Fall

Verification of how students are reported to the clearinghouse as well as the effective program dates to match the catalog terms in Banner.

Internal Audit Procedures Checklist:

Gather audit sample: The audit sample is typically obtained from the institution's student information system, and is only comprised of students with disbursed and outstanding Title IV Federal Financial Aid, as determined by NSLDS.

Clearinghouse Website: Use the Clearinghouse Web site to review the records in the audit sample. Obtaining a full picture of enrollment reporting for each student assists the auditor in establishing timely compliance reporting in accordance with federal regulations 682.610 and 685.309.

Review student's enrollment history: The enrollment history creates an event timeline that includes enrollment status, effective date of status change, the date of the institution reported the change.

Reporting timeline: Timeline will reflect the timeliness of reporting via the clearinghouse to the student loan community. Compare the "date of determination" date with the "sent date". We will count from the date of the students' determined enrollment status changed to the date of the certification of enrollment sent to NSLDS.

Views of Responsible Officials 2021:

As specified in the Federal Regulations CFR 682.610 and 685.309 and the NSLDS Enrollment Reporting Guide, enrollment status compliance reporting is met by reporting the student's enrollment status change within 60 days of determining the student's status has changed. Because Clearinghouse participating institutions expect to complete a Student Status Confirmation Report (SSCR) to NSLDS at least every two months institutions have 60 days to report enrollment status changes to NSLDS. When a status change is discovered after it has occurred, compliance is determined based on the date the institution identifies the status change ("date of determination"). The date the institution becomes aware (the date of determination) may be different than the status effective date. Compliance is established based on date of determination.

**2020 – 112 (Continued)**

*Enrollment Reporting and Graduation reporting continues to strengthen its controls by reviewing enrollment history to get a better understanding for the student's complete attendance record. In some cases, the date the institution became aware (the date of determination) may be different than the status effective date. Compliance is established based on date of determination.*

*We will continue to audit student sample population with the process that is outlined above. We will submit at least two degree verify files to the NSC to ensure that all students are reported correctly for any late degree conferrals. NSLDS Reporting: typically, the transmission schedule comprises at least eight to 12 transmissions per academic year and 3 degree transmissions. The reporting frequency enables the institution to communicate enrollment status changes in a timely manner. We have updated the enrollment reporting timeline for NSC to NSLDS for the first and last week of the month to ensure any updates are being sent in a timely manner.*

*Corrective Action Plan 2021:*

- *Continue to do student sample audits: gathering the sample, viewing NSC website, review student's enrollment history, review the NSLDS enrollment history.*
- *Updated enrollment reporting timeline for NSC to NSLDS during the first week and last week of the month to ensure any updates are being sent in a timely manner.*
- *We have submitted a Service Request with IT to establish a report that will trigger when a student with any financial aid funds that drops in status. This report will be scheduled to be sent automatically to our office within 24 hours of status change. The student's status will then be reported on a one-off manual request to NSC. This request is in-progress and will be available in January 2022 for the Spring 2022 semester.*

*Implementation Date: March 2022*

*Responsible Persons: Christie Roberts, Associate Registrar, and Melissa A. Chapa, University Registrar*

<b>Texas Southern University</b>
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- 2020 – 113 Eligibility**  
**Activities Allowed or Unallowed**  
**Cash Management**  
**Reporting**  
**Special Tests and Provisions – Verification**  
**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 – General Program Eligibility**  
**Special Tests and Provisions – Distance Education Program**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**Award numbers:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194145; CFDA 84.033, Federal Work-Study Program, P033A194145; CFDA 84.063, Federal Pell Grant Program, P063P192327; CFDA 84.268, Federal Direct Student Loans, P268K202327; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202327

**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:** 2017-119, 2017-120 (General Controls), 2016-109, 2016-110 (General Controls), 2016-111 (General Controls), 2016-112 (General Controls), and 2016-114 (General Controls)

**Initial Year Written:** 2016  
**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 may also include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Subchapter IV, Section 1087ll).

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).

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 living 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.

**2020 – 113 (Continued)**

**For 8 (13 percent) of 62 students tested, the University incorrectly calculated the COA.** Specifically, those students should have been assigned a books and supplies budget component for graduate and pharmacy students; however, because of an issue in the configuration of the University's automated budgeting rules, the books and supplies budget component for undergraduate students was incorrectly assigned to those students' COAs. The overall COA was understated for those students, which could inappropriately reduce the amount of financial assistance available to the student. After auditors brought that error to the University's attention, it corrected those students' COAs and the budgeting rules. Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Other Compliance Requirements

Although the general control weaknesses described below apply to activities allowed or unallowed, cash management, reporting, special tests and provisions–verification, 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–general program eligibility, and special tests and provisions–distance education program, auditors identified no compliance issues regarding those compliance requirements.

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always ensure that access to modify key processes in the student information system was limited to only users who needed 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 inappropriate changes to those systems.

Recommendations:

The University should:

- Strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.
- Ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

Views of Responsible Officials 2020:

Cost of Attendance

*The Office of Student Financial Assistance agrees with the recommendation to ensure that COA budgets are calculated correctly and over awards are corrected.*

General Controls

*The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.*

**2020 – 113 (Continued)**

Corrective Action Plan 2020:

Cost of Attendance

Texas Southern University agrees with recommendation to strengthen its controls to ensure the COA is calculated correctly and students are not under awarded. The Office of Student Financial Assistance will develop a report in Argos to consistently conduct an inclusive review of all term periods to strengthen the consistency and accuracy in calculating all budget components. This review will be performed on a weekly basis and will decrease the risk of incorrectly calculating the COA budgets, and over awarding or under awarding financial assistance to students.

General Controls

The Office of Information Technology (OIT) will adopt new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities. OIT will develop educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications. OIT will continue to conduct quarterly quality assurance checks with data/module owners and conduct monthly sample reviews to ensure the accuracy of access roles and privileges. The new automated system and quality assurance process, along with a redesigned User Access Permissions Report will be implemented by June 2021.

Views of Responsible Officials 2021:

Cost of Attendance

The Office of Student Financial Assistance agrees with the issue the auditors identified related to the COA process (specifically with respect to the loan fee component that was calculated incorrectly).

General Controls

The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

Corrective Action Plan 2021:

Cost of Attendance

The Office of Student Financial Assistance has worked with the Office of Technology to develop an effective Budget Rule in our Banner System that will accurately calculate the loan fee component. The OIT department has also updated the code in the Discrepancy Report so the Office of Student Financial Assistance can properly identify any anomalies in calculations of the loan fees in the Banner System. This development process will allow the office to establish the proper policy, procedures, and processes to continuously review of all term periods and establish a control process to ensure the accuracy in calculating and assigning all budget components. This review will be performed on a weekly basis to ensure each financial aid student has received the appropriate budget and that all components are accurately and completely included each term.

Implementation Date: December 6, 2021

Responsible Person: Mrs. Joy Dailey, Interim Director Student Financial Assistance



**2020 – 113 (Continued)**

General Controls

*The Office of Information Technology (OIT) has adopted new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities as of 11/15/2021. OIT has conducted educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications which is currently in use by department business assistants and data/module owners. Data Owners have access to Argos reports which can be run on-demand to review access. Data/module owners also receive security audit reports on 15th of every month for their review. In addition, OIT continues to conduct quarterly quality assurance checks with data/module owners to ensure the accuracy of access roles and privileges. This new automated system and quality assurance process, along with a redesigned User Access Permissions Report was implemented November 2021.*

*Implementation Date: November 2021*

*Responsible Persons: Dr. Mario Berry, Vice President for Information Technology/Chief Information Officer, and Mr. Sonny Gulati, Executive Director, Enterprise Applications Solutions*

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 COA, the borrower's maximum borrowing limit, or the borrower's unmet financial need. The Budget Control Act of 2011 eliminated subsidized loan eligibility for graduate and professional students for loan periods/periods of enrollment beginning on or after July 1, 2012 (U.S. Department of Education 2019-2020 *Federal Student Aid Handbook*, Volume 3, Chapter 5).

**The University did not always disburse Federal Direct Student Loans in accordance with applicable limits. Specifically:**

- For 1 (2 percent) of 62 students tested, the University disbursed a Subsidized Direct Loan that was \$513 in excess of the student's financial need. That student was initially awarded based on a Fall/Spring COA; however, the student enrolled in only the Spring 2020 term. The University did not identify the overaward after the COA was updated to reflect the student's enrollment.
- For 1 (2 percent) of 62 students tested, the University disbursed an Unsubsidized Direct Loan that was \$17,631 in excess of the student's aggregate limit. That error was due to a staff oversight when reviewing the student's remaining eligibility.
- Based on auditors' review of the full population of federal student financial assistance recipients, the University disbursed 1 graduate student \$2,721 in Subsidized Direct Loan funds that the student was not eligible to receive. That student was enrolled as a post-baccalaureate student for the Fall 2019 term and was admitted to a graduate program for the Spring 2020 term. The University did not adjust the student's loans after the student's classification changed mid-year.

After auditors brought the above errors to the University's attention, the University returned the loan funds to the U.S. Department of Education; therefore, there were no questioned costs.

Corrective Action:

Corrective action was taken.

**2020 – 114      Special Tests and Provisions - Return of Title IV Funds**

**Federal Program Title:**            **Student Financial Assistance Cluster**  
**Federal Agency:**                    **U.S. Department of Education**  
**Award year:**                            **July 1, 2019, to June 30, 2020**  
**Award numbers:**                    **CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194145; CFDA 84.063, Federal Pell Grant Program, P063P192327; CFDA 84.268, Federal Direct Student Loans, P268K202327; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202327**  
**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:**                                  **Partially Implemented**

Return of Title IV Funds

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 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)).

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 students who do not begin attendance, the institution must return those funds for which it is responsible as soon as possible, but no later than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance (Title 34, CFR, Section 668.21(b)).

**For 3 (12 percent) of 26 students tested, Texas Southern University (University) did not return Title IV funds or did not return funds within the required time frame. Specifically:**

- For 1 student, the University did not perform a return of Title IV funds calculation after the student withdrew from the Summer 2020 term. After auditors brought that issue to the University’s attention, it performed a return calculation and returned funds as required; therefore, there are no questioned costs.
- For 2 students who were determined to have never begun attendance in the Fall 2019 term, the University returned funds 61 and 72 days after the University became aware that the student did not begin attendance.

Although the University had monitoring controls in place to ensure that return calculations it performed were accurate, it did not have an effective process to identify when a return was required or to ensure that Title IV funds were returned within the required time frame. Not making returns within the required time frame reduces the information available to the U.S. Department of Education for its program management.

Corrective Action:

Corrective action was taken.

**2020 – 114 (Continued)**

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always ensure that access to modify key processes in the student information system was limited to only users who needed 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 inappropriate changes to those systems.

Recommendation:

The University should ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

Views of Responsible Officials 2020:

*The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.*

Corrective Action Plan 2020:

*The Office of Information Technology (OIT) will adopt new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities. OIT will develop educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications. OIT will continue to conduct quarterly quality assurance checks with data/module owners and conduct monthly sample reviews to ensure the accuracy of access roles and privileges. The new automated system and quality assurance process, along with a redesigned User Access Permissions Report will be implemented by June 2021.*

Views of Responsible Officials 2021:

*The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.*

Corrective Action Plan 2021:

*The Office of Information Technology (OIT) has adopted new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities as of 11/15/2021. OIT has conducted educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications which is currently in use by department business assistants and data/module owners. Data Owners have access to Argos reports which can be run on-demand to review access. Data/module owners also receive security audit reports on 15th of every month for their review. In addition, OIT continues to conduct quarterly quality assurance checks with data/module owners to ensure the accuracy of access roles and privileges. This new automated system and quality assurance process, along with a redesigned User Access Permissions Report was implemented November 2021.*

**Implementation Date:** November 2021

**Responsible Persons:** Dr. Mario Berry, Vice President for Information Technology/Chief Information Officer, and Mr. Sonny Gulati, Executive Director, Enterprise Applications Solutions

**2020-115 Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**Award numbers:** CFDA 84.063, Federal Pell Grant Program, P063P192327; and CFDA 84.268, Federal Direct Student Loans, P268K202327  
**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:** 2017-121 (General Controls) and 2016-113 (General Controls)  
**Initial Year Written:** 2016  
**Status:** Partially Implemented

Enrollment Reporting

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 (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

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. 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).

**2020-115 (Continued)**

**For 23 (38 percent) of 60 students tested, the University did not report enrollment status changes or did not accurately report enrollment status changes to NSLDS.** Specifically:

- For 11 students, the University did not report a graduated status.
- For 10 students, the University incorrectly reported the enrollment level status change. The enrollment level for those students should have been reported as three-quarter-time, but it was incorrectly reported as half-time. For 2 of those 10 students, the University also reported an incorrect enrollment status effective date.
- For 1 student, the University did not report the enrollment level status.
- For 1 student, the University incorrectly reported the program-level enrollment status effective date for the student's withdrawal. The effective date was incorrectly reported as the first day of the academic term, instead of the date the student withdrew from the term.

**In addition, for 10 (17 percent) of 60 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.** The University asserted that it reported those statuses to NSC in a timely manner; however, NSLDS received those statuses between 83 and 246 days after the effective date of the change.

The errors discussed above occurred because the University (1) has not developed sufficiently detailed policies and procedures to assist staff when performing enrollment reporting processes, (2) has not configured its student information system to accurately report student enrollment 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 or not reporting 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.

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always ensure that access to modify key processes in the student information system was limited to only users who needed 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 inappropriate changes to those systems.

Recommendations:

The University should:

- Develop and implement controls to ensure that status changes are reported to NSLDS accurately and in a timely manner.
- Ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

**2020-115 (Continued)**

Views of Responsible Officials 2020:

Enrollment Reporting

*Texas Southern University agrees with the recommendation to develop and implement controls to ensure that status changes are reported to NSLDS accurately and in a timely manner.*

General Controls

*The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.*

Corrective Action Plan 2020:

Enrollment Reporting

*To further enhance the reporting capabilities, key personnel hired, trained and have been granted direct access to the National Student Loan Database. On-line reporting will be added to mitigate late reporting of post-year updates. Deadlines have been imposed and monitored to ensure the timely reporting of grades lessening the possibility of late reporting. TSU continues to research best practices to determine how it may further enhance the timely reporting of grade changes based on industry standards in higher education. The Office of the Registrar will conduct a review to ensure reporting to NSC and NSLDS, is conducted in a timely manner.*

General Controls

*The Office of Information Technology (OIT) will adopt new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities. OIT will develop educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications. OIT will continue to conduct quarterly quality assurance checks with data/module owners and conduct monthly sample reviews to ensure the accuracy of access roles and privileges. The new automated system and quality assurance process, along with a redesigned User Access Permissions Report will be implemented by June 2021.*

Views of Responsible Officials 2021:

Enrollment Reporting

*Texas Southern University agrees with the recommendation to develop and implement controls to ensure that status changes are reported to NSLDS accurately and in a timely manner.*

General Controls

*The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.*

Corrective Action Plan 2021:

Enrollment Reporting

*To further enhance the reporting capabilities, key personnel have been hired, trained and granted direct access to the National Student Loan Database. On-line reporting will be added to mitigate late reporting of post-year updates. Deadlines have been imposed and will be monitored and enforced campus wide with the support of academic administrative officers to ensure the timely reporting of grades, attendance, and degree completion lessening the possibility of inaccurate or untimely reporting. TSU continues to research best practices to determine how it may further enhance the timely reporting of record changes based on industry standards in higher education. The Office of the Registrar conducted a review to ensure reporting to NSC and NSLDS, is conducted in a timely manner.*

**2020-115 (Continued)**

*Implementation Date: December 15, 2021*

*Responsible Person: Ms. LaWanna Hobbs, Executive Registrar*

*General Controls*

*The Office of Information Technology (OIT) has adopted new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities as of 11/15/2021. OIT has conducted educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications which is currently in use by department business assistants and data/module owners. Data Owners have access to Argos reports which can be run on-demand to review access. Data/module owners also receive security audit reports on 15th of every month for their review. In addition, OIT continues to conduct quarterly quality assurance checks with data/module owners to ensure the accuracy of access roles and privileges. This new automated system and quality assurance process, along with a redesigned User Access Permissions Report was implemented November 2021.*

*Implementation Date: November 2021*

*Responsible Persons: Dr. Mario Berry, Vice President for Information Technology/Chief Information Officer, and Mr. Sonny Gulati, Executive Director, Enterprise Applications Solutions*

Texas Tech University

**2020 – 116 Eligibility**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**Award numbers:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194151; CFDA 84.033, Federal Work-Study Program, P033A194151; CFDA 84.063, Federal Pell Grant Program, P063P192328; CFDA 84.268, Federal Direct Student Loans, P268K202328; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202328  
**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:** 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/her family are expected to pay for educational expenses and 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).

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 5 (8 percent) of 61 students tested, the University incorrectly calculated the COA.** Specifically:

- For two students, the University made errors when manually adjusting the COA. For one student, the University transposed the tuition and fee budget component and for the other student, the University deleted the room and board budget component. For both students, the overall COA was understated; therefore, those errors did not result in an overaward and there were no questioned costs.



**2020 – 116 (Continued)**

- For one student, the University overstated the COA by assigning a room and board budget component that did not reflect the student's living status. The University budgeted the student based on an off-campus living status prior to receiving an ISIR for the student. When the ISIR was received, the University did not update the student's COA to reflect that the student was living with parents. As a result, that student was overawarded \$3,500 associated with CFDA 84.268, Federal Direct Student Loans, award number P268K202328. After auditors brought that error to the University's attention, it adjusted the student's COA and returned funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For one student, the University calculated the COA using an incorrect tuition and fees budget component because it incorrectly set up the 2019-2020 award year budget tables in its student information system for full-time graduate students. The University identified that issue and asserted that the budget tables were corrected in February 2019; however, the University did not recalculate the COA for students who were previously budgeted. Through data analysis, auditors identified 138 additional students who received Title IV financial assistance who were affected by this issue. Those students' COAs were understated by amounts between \$386 (in-state residents) to \$801 (out-of-state residents) for each full-time term attended. Because the COA for those students was understated, those errors did not result in any overawards and there were no questioned costs.
- For one student, the University calculated the COA using incorrect room and board, transportation, and miscellaneous personal expense budget components because it incorrectly set up the Summer 2020 budget tables in its student information system for Executive Master of Business Administration students. As a result, the student's COA was overstated by \$3,224 and the student was overawarded \$1,947 associated with CFDA 84.268, Federal Direct Student Loans, award number P268K202328. Through data analysis, auditors identified 62 additional students who received Title IV financial assistance who were affected by this issue; 11 of those 62 students were overawarded a total of \$24,114 associated with CFDA 84.268, Federal Direct Student Loans, award number P268K202328. After auditors brought those errors to the University's attention, it adjusted the students' COAs and returned funds to the U.S. Department of Education; therefore, there were no questioned costs.

Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Corrective Action:

Corrective action was taken.

**2020 – 117      Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192328; and CFDA 84.268, Federal Direct Student Loans, P268K202328</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), Sections 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, program begin date (which is the date the student first began attending the program being reported), and other data about the program (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

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. 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 22 (37 percent) of 60 students tested, the University did not report enrollment level changes or did not accurately report campus-level or program-level data elements to NSLDS. Specifically:**

- For 19 students, the University did not report the student's change in enrollment status at the campus-level or the program-level, as required. Those students dropped a course or courses after the University's census date for that term. Those errors occurred because the University configured its student information system based on its grading methodology for state reporting purposes, and as a result, the system is not configured to report changes for students who drop courses after the census date of a term.
- For 1 student, the University incorrectly reported the student's enrollment status as less-than-half-time, although the student was not enrolled for that term. The University asserted that when NSC updated the enrollment roster, it incorrectly reported that student's status.

**2020 – 117 (Continued)**

- For 1 student, the student's program begin date was reported incorrectly. The student began his/her program in the Spring 2020 term; however, the University reported the first day of the Fall 2019 term as the student's program begin date.
- For 1 student, the CIP code for the student's program was reported incorrectly. The student graduated from an electrical engineering program; however, the University reported the student's program as pre-engineering, which is a generic CIP code used for students who are taking pre-requisites to be admitted into an engineering program.

**For 2 (6 percent) of 35 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.** Both students graduated in December 2019; however, the University did not report the students' graduated status until July 2020. The University asserted that it had issues when submitting its degree verification files to NSC that caused the delay in 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, repayments schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should:

- Develop and implement a process to report enrollment level changes to NSLDS for students who drop courses after the census date of a term.
- Strengthen its 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 2020:

*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 2020:

*The University has already implemented significant process enhancements in this area.*

*We have updated our student record rule tables so that any drop (both before the census day and after the census day) is calculated in time status immediately.*

*We asked NSC to remove the Graduated student option as it was applied to our account without our knowledge. This allows our enrollment file and graduation file to work together to update student records prior to being sent to NSLDS.*

*We ceased using the delivered Ellucian job and file to generate enrollment files. We now create our list from the tables using live data.*

Views of Responsible Officials 2021:

*Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.*

**2020 – 117 (Continued)**

Corrective Action Plan 2021:

- *The University has already implemented significant process enhancements in this area.*
- *We have updated our student record rule tables so that any drop (both before the census day and after the census day) is calculated in time status immediately.*
- *We asked NSC to remove the Graduated student option as it was applied to our account without our knowledge. This allows our enrollment file and graduation file to work together to update student records prior to being sent to NSLDS.*
  - ♦ *We observed that degree only files were not being processed. Only enrollment files with “G” status are processed. A process exists in Banner that will not produce the “G” status for some students. We have updated our documentation to always ensure the updated format has been sent after graduation has been conferred.*
- *We ceased using the delivered Ellucian job and file to generate enrollment files. We now create our list from the tables using live data.*
- *We have identified the program setup for specific degrees (e.g., 150-hour program resulting in bachelor’s and master’s concurrently) where both degrees are awarded to one program which leaves the other program without an outcome. An inactivation job was developed which disables the SGASTDN record and closes the open learner record.*

Implementation Date: January 1, 2021

Responsible Persons: Bobbie Brown and Shannon Crossland

**2020 – 118 Allowable Costs/Cost Principles**

<b>Federal Program Title:</b>	<b>Education Stabilization Fund</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>May 6, 2020, to May 5, 2021</b>
<b>Award number:</b>	<b>CFDA 84.425F, Higher Education Emergency Relief Fund Institutional Portion, P425F200816</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>\$4,968</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Implemented</b>

Allowable costs charged to federal programs must (1) be necessary and reasonable; (2) conform to any limitations or exclusions set forth in the cost principles or in the federal award; (3) be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity; (4) be accorded consistent treatment; (5) be determined in accordance with generally accepted accounting principles, (6) not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program; and (7) be adequately documented (Title 2, Code of Federal Regulations (CFR), Section 200.403).

**2020 – 118 (Continued)**

**Texas Tech University (University) did not ensure that all costs charged to its Higher Education Emergency Relief Fund (HEERF) awards were adequately documented.** Specifically, for 12 (18 percent) of 65 transactions tested, the University did not maintain adequate documentation to support the allowability of the cost. The University used a portion of its HEERF awards to reimburse students for costs associated with the cancellation of study abroad programs or other planned trips. The University required students to complete a request for reimbursement and to provide receipts or other evidence of flights purchased or other travel-related costs; however, the University did not always ensure that the documentation the students provided included the dates associated with the travel, whether the flight(s) had been cancelled, and/or if the airlines had issued any credits or refunds to the student. The University expended \$15,375 associated with those 12 reimbursements. After auditors brought those errors to the University’s attention, it obtained additional documentation from some of those students to support the cost; therefore, only \$4,968 associated with 4 of those reimbursements were considered questioned costs.

Corrective Action:

Corrective action was taken.

**2020 – 119 Reporting**

<b>Federal Program Title:</b>	<b>Education Stabilization Fund</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>April 20, 2020, to April 19, 2021</b>
<b>Award number:</b>	<b>CFDA 84.425E, Higher Education Stabilization Fund Student Portion, P425E200163</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>

An institution receiving funds under Section 18004(a)(1) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act was required to report (1) an acknowledgement that the institution signed and returned the Certification and Agreement document; (2) the total amount of funds that the institution will receive for Emergency Financial Aid Grants to Students; (3) the total amount of Emergency Financial Aid Grants distributed to students as of the date of submission; (4) the estimated total number of students at the institution eligible to receive Emergency Financial Aid Grants; (5) the total number of students who have received Emergency Financial Aid Grants; (6) the method(s) used by the institution to determine which students receive Emergency Financial Aid Grants and how much they would receive; and (7) any instructions, directions, or guidance the institution provided to students concerning the Emergency Financial Aid Grants. An initial report was required to be posted publicly on the institution’s website within 30 days from the date of the Recipient’s Funding Certification and Agreement; subsequent reports are then required to be posted publicly every 45 days after the initial posting. On August 31, 2020, the U.S. Department of Education changed the reporting requirement from every 45 days to quarterly (Public Law 116-136, Section 18004(e); U.S Department of Education Electronic Announcement titled *Higher Education Emergency Relief Fund Reporting - Emergency Financial Aid Grants to Students*, May 6, 2020; and *Federal Register*, Volume 85, Number 169).

**2020 – 119 (Continued)**

**Texas Tech University (University) did not maintain documentation to support some of the information it was required to report for the Student Portion of the Higher Education Emergency Relief Fund (HEERF).** Specifically, for both its initial 30-day report and subsequent 45-day report, the University did not maintain support for (1) the total amount of grants disbursed to students, (2) the estimated total number of students eligible to receive grants, and (3) the total number of students who received grant funds. The University used its student information system to generate the data at the time it posted the report on its website; however, it did not maintain that data and it could not recreate the information it reported. As a result, auditors could not verify the accuracy of the information posted on the University's website for the Student Portion of the HEERF award.

Corrective Action:

Corrective action was taken.

Texas Tech University Health Sciences Center

**2016 – 122 Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2015, to June 30, 2016  
**Award numbers:** CFDA 84.038, Federal Perkins Loan – Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P153367; and CFDA 84.268, Federal Direct Student Loans, P268K163367  
**Statistically valid sample:** No  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat finding:** No  
**Initial Year Written:** 2016  
**Status:** Partially Implemented

Enrollment Reporting

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 Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS 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), Sections 674.19(f), 685.309(b), and 682.610(c)). 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 use the date of a student’s withdrawal for purposes of reporting enrollment status changes to the Secretary of the U.S. Department of Education and determining when a refund or return of Title IV funds must be paid (Title 34, CFR, Section 685.305(c)). In addition, the *National Student Loan Data System (NSLDS) Enrollment Reporting Guide* states that, in the absence of a formal withdrawal, the last recorded date of attendance should be reported as the status change date. For 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*, Appendix C).

The 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 when required to NSLDS. Additionally, NSC completes the roster file on the Health Sciences Center’s behalf and communicates status changes to NSLDS, as applicable. Although the Health Sciences Center uses the services of NSC, it is still ultimately the Health Sciences Center’s responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, Chapter 3).

**The Health Sciences Center did not report student status changes or effective dates to NSLDS accurately.** For 37 (62 percent) of 60 students tested with a status change, the Health Sciences Center reported inaccurate status changes or reported a status change when there was none. Specifically:

- For 30 of those students, the Health Sciences Center reported those students’ status changes inaccurately or reported a status change when the student did not have a status change. Those errors occurred because the Health Sciences Center inaccurately established the minimum number of credit hours required for different enrollment levels in its student financial assistance system, Banner. As a result, its submissions to NSLDS included inaccurate information.

**2016 – 122 (Continued)**

- For 7 of those students, the Health Sciences Center did not report the withdrawn status and effective date accurately. Those errors occurred because the Health Sciences Center did not process those withdrawals in Banner and, as a result, it did not include those withdrawals in its reporting process or its last submission date occurred prior to the withdrawal. In addition, for two of those students, the Health Sciences Center also reported an inaccurate status change for a term that differed from the term in which the student withdrew.

**The Health Sciences Center did not report status changes to NSLDS in a timely manner.** For 16 (27 percent) of 60 students tested who had a status change, the Health Sciences Center did not report status changes to NSLDS in a timely manner. Specifically:

- For 6 of those students, the Health Sciences Center reported those students' status changes between 66 and 267 days after the status change occurred.
- For 10 of those students, the Health Sciences Center did not report those students' status changes to NSLDS.

For 8 of those students, the errors discussed above resulted in the Health Sciences Center not reporting status changes in a timely manner. For the remaining 8 students, the Health Sciences Center asserted that it reported those status changes in a timely manner to NSC; however, NSC did not report those status changes to NSLDS or did not report those status changes to NSLDS within the required time frame.

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 the federal government's payment of interest subsidies.

Recommendations:

The Health Sciences Center should:

- Accurately report all status changes and effective dates to NSLDS in a timely manner.
- Strengthen controls over the establishment of the minimum number of credit hours required for different enrollment levels in Banner to ensure that students' statuses are accurate.

Views of Responsible Officials and Corrective Action Plan 2016:

*The University acknowledges and agree 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.*

*Procedures have been modified to ensure all student status changes are reported correctly and in a timely manner. Clearinghouse reports are submitted every 30 days.*

*Procedures have been added that strengthen the controls for the SFATMST table in Banner. This is the table that controls the credit hour requirements for the enrollment levels. In addition, this table will be reviewed prior to the beginning of each term for accuracy.*

Views of Responsible Officials and Corrective Action Plan 2017:

*Clearinghouse reporting procedures have been modified to run once every 30 days to ensure all student status changes are reported correctly and in a timely manner. Additional edit reports are being generated for the Director of Enrollment Services to review and update prior to CH reports being submitted. An alert report has been created to notify personnel when a time status has changed. This data can also be used to trigger a review of NSLDS data for accuracy.*

*Term set up procedures have been added that strengthen the controls for SFATMST in Banner. This table controls credit hour requirements based on enrollment levels. This form will be set up each term manually and will be reviewed for accuracy at the time of set up.*



**2016 – 122 (Continued)**

Views of Responsible Officials and Corrective Action Plan 2018:

Clearinghouse reports are submitted every 30 days. Review of edit reports will take place for every submission. The NSC has acknowledged an oversight that resulted in the incorrect reporting of some status changes to the NSLDS.

*“Clearinghouse has practices to avoid this and this was an oversight on our part. We apologize for this oversight and have made an account note in our system to deter from this recurring in the future.”*

However, Texas Tech University Health Sciences Center reaffirms that we are responsible for the actions and inactions of our third party servicers. As such, additional reviews will be made to verify accuracy of data being submitted by the NSC to the NSLDS on the University’s behalf.

Review of the status codes was not done on a consistent basis. Additional procedures have been implemented to insure that time statuses match definitions. In addition, a secondary review of those forms is being consistently performed to insure accurate system data.

Views of Responsible Officials 2019:

Enrollment reporting must be completed every 30 days, this includes status changes.

An annual review of status codes is being performed to verify accuracy and to insure that time statuses match their definitions.

Texas Tech University Health Sciences Center reaffirms that the university is responsible for our enrollment reporting regardless if we utilize a third-party service or not. Additional reviews are being made to verify accuracy of data being submitted by the NSC to the NSLDS on the University’s behalf.

Corrective Action Plan 2019:

Enrollment reporting is being completed every 30 days, including status changes. TTUHSC reports via the Clearinghouse, who in turn reports to NSLDS on our behalf.

Status codes are verified, on an annual basis, insuring their definitions match the information in the Banner system.

Views of Responsible Officials 2020:

Management concurs with the findings. All aspects of enrollment reporting are critical and essential. Accurate enrollment effective dates are essential to institutional reporting and, as such, should be reported accurately.

Clearinghouse reports are submitted every 30 days and error reports are being reviewed.

Corrective Action Plan 2020:

Texas Tech University Health Sciences Center (TTUHSC) will review internal enrollment change processes to assure the accurate dates for status start dates are being reported. We will coordinate with the National Student Clearinghouse (NSC) to verify that we understand exactly what date is to be used for those changes regarding status start dates. We will review our internal reports currently used for enrollment reporting to verify accurate information is pulled and reported.

We will also work with the NSC to change our branch reporting structure due to the recent change in our term structure. These adjustments will take time, but it will benefit the institution and create less opportunity for errors.

Views of Responsible Officials 2021:

Management views have not changed and understands that accurate and timely enrollment reporting is important. Reports are being submitted at least every 60 days and error reports are being reviewed and corrected within a timely manner.

**2016 – 122** (Continued)

Corrective Action Plan 2021:

*Texas Tech University Health Sciences Center (TTUHSC) will continue to submit enrollment reporting at least every sixty days as required. We have hired an assistant registrar that will begin on January 3rd, 2022 whose main job function will be enrollment reporting. They bring with them experience in enrollment reporting utilizing Banner (our SIS) and will be able to assist in implementing further positive changes. We are also working towards reporting automation as we are embarking on systemic changes to our student information system. These changes will enable us to utilize Banner functionality to submit reports for a majority of our branches.*

*TTUHSC will continue to review internal enrollment change processes to assure the accurate dates for status start dates and statuses are being reported. With the student information system changes that are coming, we will be able to utilize the system in a more robust way in order to produce more accurate reports. We will continue to coordinate with the National Student Clearinghouse (NSC) to verify that we understand exactly what date is to be used for those changes regarding status start dates. We will also continue to review our internal reports that are being used for enrollment reporting to verify accurate information is pulled and reported.*

*Implementation Date: July 2021*

*Responsible Person: Amanda McSween, TTUHSC Registrar*

Texas Woman's University
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**2020 – 120      Cash Management Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194153; and CFDA 84.033, Federal Work-Study Program, P033A194153</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>

Cash Management

An institution must (1) identify, in its accounts, all federal awards received and expended and the federal programs under which they were received; (2) provide for accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements in Title 2, Code of Federal Regulations (CFR), Sections 200.328 and 200.329; (3) maintain records that adequately identify the source and application of funds for federally funded activities; (4) establish effective internal control, and accountability for, all funds, property, and other assets; (5) compare actual expenditures with the approved budget for the federal award; (6) establish written procedures to implement the requirements of Title 2, CFR, Section 200.305; and (7) establish written procedures for determining the allowability of costs in accordance with the terms and conditions of the federal award (Title 2, CFR, Section 200.302).

In addition, an institution must establish and maintain effective internal control over federal programs 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, CFR, Section 200.303).

**Texas Woman's University (University) did not always manage its federal awards in compliance with federal statutes, regulations, and the terms and conditions of its federal awards.** For 1 (3 percent) of 30 drawdowns tested, the University erroneously drew down funds from the wrong award year and wrong federal award number. Specifically, in August 2019, using the U.S. Department of Education's G5 System (G5 System), it drew down funds from its 2018-2019 Federal Work-Study (FWS) Program to reimburse itself for \$16,669 in 2019-2020 Federal Supplemental Educational Opportunity Grant (FSEOG) expenditures and \$6,703 in 2019-2020 FWS expenditures. After auditors brought the issue to the University's attention, it made appropriate adjustments to its FWS and FSEOG awards; therefore, there were no questioned costs.

The University uses the G5 system to request reimbursement of federal funds. For financial reporting purposes, the University is considered to have submitted a financial report at the time it makes a request for reimbursement using the G5 system. Therefore, as a result of the errors discussed above, the University did not accurately report financial information.

The University had a review and approval process for its drawdowns of federal awards; however, that process was not adequate and did not identify the error discussed above. The University also did not have adequate monitoring controls over its cash management process. Specially, the University maintains a worksheet to monitor cash needs on a daily basis and reconcile its general ledger, student information system, and the G5 system; however, that process also did not identify the error noted above. Not having adequate controls over cash management increases the risk that the University could draw down funds in excess of its needs.

**2020 – 120 (Continued)**

Corrective Action:

Corrective action was taken.

General Controls

Institutions 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, CFR, Section 200.303).

**The 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 current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Corrective Action:

Corrective action was taken.

**2020 – 121 Eligibility**

**Activities Allowed or Unallowed**

**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 – General Program Eligibility**

**Special Tests and Provisions – Distance Education Program**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agencies:</b>	<b>U.S. Department of Education and U.S. Department of Health and Human Services</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</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; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202330; CFDA 93.264, Nurse Faculty Loan Program, 2 E01HP31828-02-00; CFDA 93.364, Nursing Student Loans, Award Number Not Applicable; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30222-04-00</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>

**2020 – 121 (Continued)**

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 may also include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Subchapter IV, Section 1087ll). Nurse faculty loan program assistance may be used to pay the cost of tuition, fees, books, laboratory expenses, and other reasonable education expenses (Title 42, USC, Chapter 6A, Subchapter VI, Part E, Section 297n-1(c)).

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). In determining whether a student is eligible for scholarships for health professions students from disadvantaged backgrounds or nursing student loans, an institution must determine that the student has a financial need for the assistance (Title 42, USC, Chapter 6A, Subchapter V, Part B, Section 293a(d)(2); and Title 42, CFR, Section 57.306).

Texas Woman's University (University) builds 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 also includes an allowance for loan fees for students who were disbursed loans. Budgeting rules within the University's student information system are established to assign various budget components based on students' anticipated enrollment. After the census date for each term, the University re-performs the budgeting process to recalculate students' budgets based on actual enrollment, if necessary.

**For 5 (7 percent) of 68 students tested, the University incorrectly calculated the COA.** Specifically:

- For 2 students, certain budget components were not accurately calculated due to an error in the University's student information system. For one of those students, the COA incorrectly excluded budget components for tuition and fees and books. As a result, the student's COA was understated by \$6,318, which could inappropriately reduce the amount of financial assistance available to the student. For the other student, the COA incorrectly included an additional room and board component, which overstated the student's COA by \$10,068. As a result, the University overawarded that student \$784 in Federal Direct PLUS Loan funds. After auditors brought the error to the University's attention, it returned the loan funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For 2 students, the University did not account for all terms in the 2019-2020 award year in which the students enrolled and received student financial assistance. Both students were enrolled in the Summer 2019, Fall 2019, and Spring 2020 terms; however, not all terms were included in the students' COA due to a staff oversight. As a result, the COA for each student was understated, which could inappropriately reduce the amount of financial assistance available to the students.
- For 1 student, the University did not adjust the student's tuition and fees budget component to reflect the student's actual enrollment. That error occurred because the University had locked the student's COA after a previous review, which prevented the automated process from recalculating that budget component. The University also did not remove the loan fee budget component after the student did not accept loans for the award year, per its process. The student's COA was overstated by \$1,977; however, the University did not overaward financial assistance to that student.

Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

**2020 – 121 (Continued)**

Teacher Education Assistance for College and Higher Education (TEACH) Grants

The Budget Control Act of 2011 requires changes in the percentage reduction that institutions must apply to awards in the TEACH Grant program. A TEACH Grant for which the first disbursement is on or after October 1, 2019, and before October 1, 2020, requires a reduction of 5.9 percent from the award amount for which the student would otherwise have been eligible. (U.S. Department of Education Electronic Announcement, *FY 2020 Sequester - Required Changes to Award Amounts*, May 30, 2019).

**Based on a review of the entire population of student financial assistance recipients, the University awarded an incorrect amount of TEACH Grant assistance to 7 students.** The University underawarded those students a total of \$84 in TEACH Grant assistance because it reduced the awards by the incorrect percentage. After auditors brought those errors to the University's attention, it adjusted the TEACH Grant awards to reflect the correct award amounts.

Recommendations:

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.
- Award TEACH Grants to students based on the correct percentage reduction.

Views of Responsible Officials 2020:

*TWU acknowledges and agrees with the findings and recommendations. We will strengthen our controls to ensure that we correctly calculate students' COA budgets in accordance with our process and do not over award financial assistance to students. We will strengthen our controls to ensure TEACH Grants are awarded based on the correct percentage reduction.*

Corrective Action Plan 2020:

*The inaccuracies with calculating Cost of Attendance (COA) were identified and immediately corrected. The following corrective actions will also be implemented to address all findings related to COA: (1) to further improve consistency, the Office of Student Financial Aid will develop a monitoring report to be run after census date to conduct a quality control review and identify any students whose budget is not consistent with census enrollment, and (2) the Office of Student Financial Aid will also conduct a quality control review on budgets that were manually adjusted to ensure accuracy and consistency with the established COA tables.*

*The population of TEACH Grant recipients is relatively low, therefore, the Office of Student Financial Aid has implemented a manual internal quality control check of TEACH Grants to review enrollment, award amounts and disbursements. Each student awarded the TEACH Grant is evaluated after every term to ensure accuracy of awards.*

Views of Responsible Officials 2021:

*TWU acknowledges and agrees with the findings and recommendations. We will add additional controls to ensure that we correctly calculate students' COA budgets in accordance with our processes and do not over award financial assistance to students. We will add additional controls to ensure TEACH Grants are awarded based on the correct percentage reduction.*

Corrective Action Plan 2021:

*The inaccuracy with calculating Cost of Attendance (COA) was identified and immediately corrected. The Office of Student Financial Aid is developing a report to confirm that a loan fee component is in a student's COA for students with loans in their financial aid award package. The report will also confirm that a loan fee component is not in the student's COA for students without loans in their financial aid award package.*

**2020 – 121 (Continued)**

*For the TEACH Grant program the inaccuracies were identified and immediately corrected. The Assistant Director of Compliance will complete a quality control check of TEACH Grants to review enrollment, award amounts and disbursements each semester to ensure accuracy of awards.*

*Implementation Date: February 2022*

*Responsible Persons: Lacey Thompson, Kimberly Adams and Jessica Hogan*

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).

**Based on a review of the full population of student financial assistance recipients, the University awarded a total of \$3,003 in FSEOG assistance to 4 students who were not eligible for that assistance. The University had not awarded FSEOG assistance to all other Federal Pell Grant recipients before awarding FSEOG assistance to those 4 students.** Those students were initially awarded Federal Pell Grant funds, but the funds were not disbursed because the University determined the students were ineligible to receive a Federal Pell Grant because they (1) had already received the maximum lifetime eligibility amount for Federal Pell Grants or (2) received Federal Pell Grant funds from another institution for the same period. After auditors brought the errors to the University's attention, it canceled the FSEOG awards; therefore, there were no questioned costs.

Corrective Action:

Corrective action was taken.

Other Compliance Requirements

Although the general control weaknesses described below apply to activities allowed or unallowed; 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—general program eligibility; and special tests and provisions—distance education program, auditors identified no compliance issues regarding those compliance requirements.

General Controls

Institutions 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, CFR, Section 200.303).

**The 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 current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Corrective Action:

Corrective action was taken.

**2020 – 122      Special Tests and Provisions – Verification**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</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>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>2017-126 and 2016-124</b>
<b>Initial Year Written:</b>	<b>2016</b>
<b>Status:</b>	<b>Implemented</b>

Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student's identity, and the statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, Volume 83, Number 60).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

Acceptable documentation for verifying household size and the number of household members who are in college includes a statement signed by the applicant, and if the applicant is a dependent student, by one of the applicant's parents. That statement must list the name and age of each household member, the relationship of each household member to the applicant, and the name of the educational institution for each household member who is or will be attending at least half-time in a program that leads to a degree or certificate (Title 34, CFR, Sections 668.57(b) and (c); and *Federal Register*, Volume 83, Number 60).

**For 2 (3 percent) of 62 students tested, Texas Woman's University (University) did not accurately verify certain required items on the students' FAFSA.** Specifically:

- For one of those students, the University did not accurately verify the education credits on the student's parent's tax return. This error occurred because of a manual error the University made during its verification process. When auditors brought that error to the University's attention, the deadline to submit corrections for the award year had passed. However, the University performed procedures in its student information system to correct the error and asserted the error did not result in a change to the student's EFC or student financial assistance awards.
- For the other student, the University did not obtain acceptable documentation to verify the student's household size. Specifically, the University obtained the names of each household member, but not the age or relationship of each household member to the student, as required. As a result, auditors could not determine whether the student's household size was accurate and the effect on the students' EFCs or financial assistance awards, if applicable.

Not accurately verifying and not obtaining sufficient documentation to verify FAFSA information could result in the University overawarding or underawarding student financial assistance.



**2020 – 122 (Continued)**

Corrective Action:

Corrective action was taken.

General Controls

Institutions 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, CFR, Section 200.303).

**The 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 current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Corrective Action:

Corrective action was taken.

**2020 – 123 Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</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>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>

Return of Title IV Funds

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)).

**2020 – 123 (Continued)**

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).

**Texas Woman's University (University) made errors in Title IV return calculations for 16 (27 percent) of 60 students tested. Specifically:**

- For 6 students, the University incorrectly cancelled the students' Federal Pell Grant awards because the students withdrew from the Summer 2019 term prior to July 1, 2019. The University asserted that due to a limitation in its student information system, students could not receive 2019-2020 Federal Pell Grant funds during the Summer 2019 term if the student withdraws prior to July 1. Therefore, the University implemented an improper policy to cancel Pell awards for students who withdrew prior to July 1. As a result, those students were under-awarded a total of \$1,991 in Federal Pell Grant funds.
- For 4 students, the University inappropriately made adjustments to the students' aid prior to performing the return calculation or incorrectly included a negative adjustment in the students' return calculation. As a result, those students were underawarded a total of \$1,529 in Federal Pell Grant funds.

**2020 – 123 (Continued)**

- For 3 students, the University did not consider the total number of days enrolled for the payment period. The University incorrectly performed return calculations for those students based only on the specific module from which the students withdrew and did not consider the students' enrollment in the overall Fall 2019 payment period. As a result, the University did not accurately determine the amount of Title IV aid to return. After auditors brought the errors to the University's attention, it recalculated those students' return amounts. For two of those students, the University returned more Title IV funds than required. For one student, the University returned less Federal Direct Student Loan funds than it should have returned. After auditors brought that error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For 3 students, the University used in the return calculation an incorrect (1) percentage of the payment period completed, (2) amount of institutional charges, or (3) withdrawal date. Two of those errors resulted in the University returning less Title IV funds than required. After auditors brought those two errors to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs. One of those errors resulted in the University returning more Title IV funds than required; therefore, there were no questioned costs for that student.

**In addition, 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.

Recommendations:

The University should:

- Develop and implement a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1.
- 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.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations.

Views of Responsible Officials 2020:

*TWU acknowledges and agrees with the findings and recommendations. We will develop and implement a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period. We will strengthen our controls to ensure returns of Title IV funds are calculated correctly. We will strengthen our monitoring controls to detect and correct errors.*

**2020 – 123 (Continued)**

Corrective Action Plan 2020:

*The Office of Student Financial Aid has developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1. The Office of Student Financial Aid will review and update procedures to ensure that returns of Title IV funds are accurately calculated in regards to modules within a term. The Office of Student Financial Aid management will work with the Registrar's Office to ensure that all withdrawals are properly documented to ensure that federal aid, for a student who has withdrawn, is accurately calculated, adjusted and returned to the Title IV programs appropriately. The Office of Student Financial Aid will complete the return of Title IV funds calculation and adjustments once a week to capture withdrawals that have occurred for the week. The Office of Student Financial Aid will ensure a second level review is completed so that the University is in compliance with the requirements. To mitigate possible errors and review our process and procedures, the Office of Student Financial Aid's management will conduct a quality control review with the assistance from an accounting firm.*

Views of Responsible Officials 2021:

*TWU acknowledges and agrees with the findings and recommendations. We have developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period. We have strengthened our controls to ensure returns of Title IV funds are calculated correctly. We have strengthened our monitoring controls to detect and correct errors.*

Corrective Action Plan 2021:

*The Office of Student Financial Aid has developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1. The Office of Student Financial Aid has updated policies and procedures to ensure that returns of Title IV funds are accurately calculated in regards to modules within a term. The Office of Student Financial Aid management continues to work with the Registrar's Office to ensure that all withdrawals are properly documented to ensure that federal aid, for a student who has withdrawn, is accurately calculated, adjusted and returned to the Title IV programs appropriately. The Office of Student Financial Aid processes return of Title IV funds calculation and adjustments weekly. A second level review of a random selection of withdrawals is completed to maintain compliance with the requirements. TWU has contracted with Deloitte to conduct an audit on the Return to Title IV funds findings and recommendations.*

*Implementation Date: February 2022*

*Responsible Persons: Lacey Thompson and Kimberly Adams*

General Controls

Institutions 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, CFR, Section 200.303).

**The 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 current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Corrective Action:

Corrective action was taken.

**2020 – 124      Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title:**            **Student Financial Assistance Cluster**  
**Federal Agency:**                    **U.S. Department of Education**  
**Award year:**                            **July 1, 2019, to June 30, 2020**  
**Award numbers:**                    **CFDA 84.063, Federal Pell Grant Program, P063P192330; and CFDA 84.268, Federal Direct Student Loans, P268K202330**  
**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:**                    **2017-129 and 2016-126**  
**Initial Year Written:**               **2016**  
**Status:**                                 **Partially Implemented**

Enrollment Reporting

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).

Texas Woman's 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).

**2020 – 124 (Continued)**

**For 10 (17 percent) of 60 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 4 students, the University incorrectly reported different enrollment effective dates at the program- and campus-levels for the same enrollment status.
- For 3 students, the University incorrectly reported the program begin date for the CIP code at the program-level. The University reported the date of administrative changes to the student's majors, instead of the first day of the term in which the students actually began attendance in the programs.
- For 2 students, the University did not report a graduated status at the campus-level. However, the graduated status for both students was correctly reported at the program-level.
- For 1 student, the University incorrectly reported the program begin date and program enrollment effective date as the first day of the Fall 2019 term; however, the student did not begin attendance until the Spring 2020 term.

The errors discussed above occurred because the University does not have a documented process to monitor student enrollment and program information 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 Registrar's Office accepts the recommendations of the State Auditors to strengthen our controls for NSLDS reporting, specifically in regards to the campus and program level data. Per the findings from the 2016 and 2017 audits, the Registrar's Office has implemented additional reporting measures to address the graduated student status at the campus level. A graduates-only file is sent to the National Student Clearinghouse prior to the start of the subsequent term that reflects the students on the previous term's enrollment files with the new graduated status. This ensures that continuing students are reported as graduated at the campus and program level before the next term's initial enrollment file is submitted.*

Corrective Action Plan 2020:

*The Registrar will perform regular checks of NSLDS to confirm accurate data transmission. These checks will occur 2-3 times per semester and will be documented via spreadsheet with the sample students' information. To mitigate possible errors and review our process and procedures, the Registrar will conduct a quality control review with the assistance from an accounting firm.*

Views of Responsible Officials 2021:

*The Registrar's Office accepts the recommendations of the State Auditors to strengthen our controls for NSLDS reporting, specifically in regards to campus and program level data. Per the findings from the 2016 and 2017 audits, the Registrar's Office has implemented additional reporting measures to address the graduated student status at the campus level. A graduates-only file is sent to the National Student Clearinghouse prior to the start of the subsequent term that reflects the students on the previous term's enrollment files with the new graduated status. This ensures that continuing students are reported as graduated at the campus and program level before the next term's initial enrollment file is submitted.*

**2020 – 124 (Continued)**

Corrective Action Plan 2021:

*The Registrar has completed regular checks of NSLDS to confirm accurate data transmission. These checks will occur 2-3 times per semester and are documented via spreadsheet with the sample students' information. To mitigate possible errors and review our process and procedures, the Registrar will conduct a quality control review with the assistance from an accounting firm.*

Implementation Date: May 2021

Responsible Person: Jenna Lee

General Controls

Institutions 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, CFR, Section 200.303).

**The 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 current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Corrective Action:

Corrective action was taken.

**2020 – 125 Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agencies:</b>	<b>U.S. Department of Education and U.S. Department of Health and Human Services</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</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; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202330; CFDA 93.264, Nurse Faculty Loan Program, 2 E01HP31828-02-00; CFDA 93.364, Nursing Student Loans, Award Number Not Applicable; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30222-04-00</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>

**2020 – 125 (Continued)**

The Gramm-Leach-Bliley Act (GLBA) requires institutions to safeguard sensitive data, which includes information obtained in support of the administration of the federal student financial assistance programs (Public Law 106-102). In order to develop, implement, and maintain an information security program, institutions must:

- (a) designate an employee or employees to coordinate the information security program;
- (b) perform a risk assessment that addresses (1) employee training and management, (2) information systems, including network and software design, as well as information processing, storage, transmission, and disposal, and (3) detecting, preventing, and responding to attacks, intrusions, or other systems failures; and
- (c) design and implement information safeguards to control the risks identified (Title 16, Code of Federal Regulations (CFR), Section 314.4).

**Texas Woman's University (University) did not perform a risk assessment for its information security program as required by the GLBA.** The University has designated an individual to coordinate its information security program and has information security policies and controls in place; however, it does not have a documented process or procedure to perform a risk assessment. Not performing a risk assessment for its information security program as required by the GLBA increases the risk that the University's information technology safeguards may not be aligned to risks the University faces, which may increase the risk of data breach or loss.

Recommendation:

The University should develop and implement a process to perform a risk assessment as required by the GLBA and document safeguards for each risk identified.

Views of Responsible Officials 2020:

*TWU has previously completed an internal assessment of its information security program in FY20. The report on this assessment, the Agency Security Plan has been submitted and is on file with the Texas Department of Information Resources (DIR). It currently addresses some, but not all aspects of the GLBA. TWU has requested, and DIR as approved, an institution-wide security risk assessment to be performed by an independent 3<sup>rd</sup> party. This 3<sup>rd</sup> party assessment is provided through DIR's Managed Security Services program, and the assessment is based on the security objectives of the Texas Cybersecurity Framework. TWU has completed initial planning calls with the 3<sup>rd</sup> party assessor, and is continuing to work with the assessors to finalize the timeframe for execution of the assessment. The outcome of this assessment will provide TWU with a report identifying the risks to the institution and documented safeguards, as well as recommendations.*

Corrective Action Plan 2020:

*TWU will complete the independent 3<sup>rd</sup> party security risk assessment within the current fiscal year. TWU will also develop internal processes and procedures for Plan of Actions and Milestones (POA&Ms) to review, plan and act upon the findings and recommendations of the independent assessment. Furthermore, periodic institution-wide security risk assessments will be incorporated into the overall information security program planning.*

Views of Responsible Officials 2021:

*TWU completed an internal assessment of its information security program in FY20. The report on this assessment, the Agency Security Plan was submitted and is on file with the Texas Department of Information Resources (DIR). It addressed some, but not all aspects of the GLBA. As a result, TWU requested, and DIR approved, an institution-wide security risk assessment to be performed by an independent 3<sup>rd</sup> party. This 3<sup>rd</sup> party assessment was provided through DIR's Managed Security Services program, and the assessment was based on the security objectives of the Texas Cybersecurity Framework. TWU completed the assessment in June 2021. The outcome of this assessment provided TWU with a report identifying the risks to the institution and documented safeguards, as well as recommendations to improve cybersecurity maturity.*



**2020 – 125**    **(Continued)**

Corrective Action Plan 2021:

*TWU completed the independent 3rd party security risk assessment within the previous fiscal year. TWU developed internal processes and procedures for Plan of Actions and Milestones (POA&Ms) to review, plan and act upon the findings and recommendations of the independent assessment. Furthermore, periodic institution-wide security risk assessments will be incorporated into the overall information security program planning.*

*Implementation Date:    November 2021*

*Responsible Person:    Kerry Williams*

University of Houston
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- 2020 – 126 Eligibility**  
**Special Tests and Provisions – Institutional Eligibility**  
**Activities Allowed or Unallowed**  
**Cash Management**  
**Special Tests and Provisions – Verification**  
**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 – General Program Eligibility**  
**Special Tests and Provisions – Distance Education Program**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192333; CFDA 84.268, Federal Direct Student Loans, P268K202333; CFDA 84.033, Federal Work-Study Program, P033A194166; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30152-04-00</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>

Incarcerated Students

An institution does not qualify as an eligible institution if, for its latest complete award year, more than 25 percent of its regular enrolled students were incarcerated (Title 34, CFR, Section 600.7(a)(1)(iii)), and institutions must demonstrate compliance with that requirement (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 2, Chapter 1).

**The University of Houston (University) did not have procedures to identify incarcerated students, and it was not able to demonstrate that less than 25 percent of its enrolled students were incarcerated for the 2019-2020 award year.** The University did not have a process to identify incarcerated students to demonstrate that it is meeting the incarcerated student limitation; however, auditors did not note any evidence of incarceration for the 60 students tested. Not having procedures in place to identify incarcerated students increases the risk that the University may not qualify as an eligible institution.

Recommendation:

The University should develop and implement procedures to demonstrate its compliance with the incarcerated student limitation.

Views of Responsible Officials 2020:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and will begin to implement corrective action to further improve the process.*

**2020 – 126 (Continued)**

Corrective Action Plan 2020:

*The University has identified a process to determine if students in completely online programs are incarcerated to ensure that not more than 25 percent of its regular enrolled students are incarcerated. A short-term, manual process, which would require online-only students who apply for financial aid to confirm they are not incarcerated prior to disbursement of funds, can be implemented rather quickly, but a more accurate, systematic process will require the coordinated efforts of multiple departments across the University and will be pursued as a long-term solution.*

Views of Responsible Officials 2021:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University is developing corrective action to further improve the process.*

Corrective Action Plan 2021:

*The UH Office of Scholarships and Financial Aid is working with the Office of Online & Special Programs and the Office of Institutional Research and Information Management to put in place an automated process that will allow identification of incarcerated students from the population of students enrolled in online programs. Prior to the full implementation of the developing automated process, we continue to routinely run a query to search for key words in addresses that might indicate that a student is possibly incarcerated. The query searched financial aid applicants for both 2021 and 2022 and no students were identified by the query as possibly being incarcerated.*

*Implementation Date: May 2022*

*Responsible Persons: Briget Jans and Lety Gallegos*

Other Compliance Requirements and Award Numbers

Although the general control weaknesses described below apply to activities allowed or unallowed; cash management; special tests and provisions–verification; 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–general program eligibility; and special tests and provisions–distance education program, auditors identified no compliance issues regarding those compliance requirements. The general control weaknesses described below also apply to CFDA 84.033, Federal Work-Study Program, P033A194166 and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, award number 5 T08HP30152-04-00.

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

**2020 – 127      Reporting**

**Federal Program Title:**            **Student Financial Assistance Cluster**  
**Federal Agency:**                    **U.S. Department of Education**  
**Award year:**                            **July 1, 2019, to June 30, 2020**  
**Award number:**                        **CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202333**  
**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:**                                    **Implemented**

COD Reporting

Institutions must submit 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 to help prevent an institution from overawarding students (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 1; and *Federal Register*, Volume 84, Number 212). 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 (*2019-2020 COD Technical Reference*, Volume II). An institution must report the following information for each TEACH Grant recipient: (1) the student's eligibility for a TEACH Grant, (2) the student's TEACH Grant amounts, and (3) the anticipated and actual disbursement date(s) and disbursement amount(s) of the TEACH Grant funds (Title 34, Code of Federal Regulations, Section 686.37(a)).

**The University of Houston (University) incorrectly reported origination and/or disbursement information for all 10 (100 percent) TEACH Grant awards it made for the 2019-2020 award year.** For all 10 students, the University reported incorrect disbursement dates for one or more disbursements made to the students during the award year. The incorrect disbursement dates ranged from 161 days prior to 8 days after the actual dates the TEACH Grants were disbursed to the students. In addition, the University reported the incorrect enrollment date for 5 of those students and an incorrect CPS transaction number for 2 of those students.

The University also incorrectly reported disbursement amounts for 3 of those students. Specifically:

- For 2 students, the University disbursed the student's TEACH Grant award in two separate payments: a disbursement for the Fall 2019 term and a disbursement for the Spring 2020 term. However, the University incorrectly reported the total amount paid to the student as one disbursement record in COD.
- For one student, the University inaccurately reported the disbursement amount for each term; however, the overall amount reported as disbursed for the 2019-2020 award year was correct.

The University's process is to manually report TEACH Grant awards on COD's website; the incorrect award and disbursement information reported for all 10 students was a result of manual entry errors made during that process. In addition, the University did not have a 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.

**2020 – 127 (Continued)**

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University’s policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

**2020 – 128 Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194166; CFDA 84.063, Federal Pell Grant Program, P063P192333; CFDA 84.268, Federal Direct Student Loans, P268K202333; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202333</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>

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 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)).

**2020 – 128 (Continued)**

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 University of Houston (University) made errors in the Title IV return calculations for 3 (5 percent) of 66 students tested.** Specifically, the University made errors in determining the amount of institutional charges to be used in the return calculation for those students. There were no questioned costs as a result of those errors because (1) the University returned more than the required amount, (2) the error did not affect the amount of Title IV grant or loan assistance to be returned, or (3) a return of Title IV funds was not required per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Those errors occurred because of manual errors the University made in its calculation; in addition, the University's review of return calculations was not sufficient to identify those errors. Not calculating institutional charges correctly increases the risk that the University will not return the correct amount of Title IV assistance to the U.S. Department of Education or may return funds that students have earned.

**In addition, the University did not perform the required Title IV return calculations for 2 (3 percent) of 66 students tested.** Specifically:

- For 1 student, the University did not identify that the student withdrew from the Spring 2020 term and had received Title IV assistance for that term. That error occurred because of a staff oversight. After auditors brought the issue to the University's attention, it performed the return calculation and returned Title IV funds as required; therefore, there were no questioned costs.
- For 1 student, the University incorrectly disbursed Title IV assistance for a term in which the student withdrew. Because the student had not completed the University's verification requirements, the student had not received Title IV assistance at the time of withdrawal. As a result, the University did not perform a return calculation. When the student completed the verification requirements, the University incorrectly disbursed Title IV assistance to the student for the term in which the student withdrew, rather than completing a return calculation to determine whether the student was eligible for a post-withdrawal disbursement. After auditors brought the error to the University's attention, it performed a return calculation and returned Title IV funds as required; therefore, there were no questioned costs.

The University did not have sufficient monitoring controls to identify all students requiring a Title IV return calculation. In addition, the University did not have controls to prevent its student information system from disbursing Title IV assistance to withdrawn students.

**Corrective Action:**

Corrective action was taken.

**2020 – 128 (Continued)**

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University’s policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

**2020 – 129 Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192333; and CFDA 84.268, Federal Direct Student Loans, P268K202333</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>2017-134, 2016-131, 2015-124, 2014-140, 2013-165, 13-147, 12-153, 11-154, 10-98, 09-87, 08-74, and 07-58</b>
<b>Initial Year Written:</b>	<b>2006</b>
<b>Status:</b>	<b>Implemented</b>

Enrollment Reporting

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 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)).

**2020 – 129 (Continued)**

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 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 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 40 (66 percent) of 61 students tested, the University did not report enrollment status changes or did not accurately report campus-level or program-level data elements to NSLDS.** For many of the students tested, there were one or more data elements reported incorrectly. Specifically:

- For 27 students, the enrollment effective date was reported incorrectly at the program-level. For enrollment level changes and withdrawals occurring in the Fall 2019 term, the program-level effective date was incorrectly backdated to the first day of the term instead of the actual effective date of the status change.
- For 19 students, the program begin date was reported incorrectly. The University reported a date related to an administrative action (for example, the date that the student was approved to enroll in the program or the date the student applied for graduation), instead of the first day of the term in which the student actually began attendance in the program. The University asserted that it had correctly reported the program begin dates to NSC; however, the dates were reported incorrectly to NSLDS.
- For 3 students, the University did not report a graduated status to NSLDS. The University asserted that it reported those graduated statuses to NSC; however, those statuses were not reported to NSLDS.
- For 3 students, a withdrawal status was reported incorrectly. For those students, the University (1) reported an incorrect effective date for the withdrawal, (2) did not report the withdrawal status at the program-level, or (3) incorrectly reported the student's status as withdrawn instead of never attended.

**For 4 (11 percent) of 35 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.** Those four students either withdrew or dropped to less-than-half-time enrollment. The University asserted that it reported those statuses to NSC in a timely manner; however, NSLDS received those statuses between 67 and 69 days after the effective date of the change.

The errors discussed above occurred because the University (1) has not configured its student information system to accurately report student enrollment and program information to NSLDS and (2) 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, repayments 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.



**2020 – 129 (Continued)**

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University’s policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

**2020 – 130 Activities Allowed or Unallowed  
Allowable Costs/Cost Principles  
Matching, Level of Effort, Earmarking  
Reporting**

**Federal Program Title:** Education Stabilization Fund  
**Federal Agency:** U.S. Department of Education  
**Award years:** See below  
**Award numbers:** 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:** No  
**Initial Year Written:** 2020  
**Status:** Implemented

<u>CFDA No.</u>	<u>Program Name</u>	<u>Award Number</u>	<u>Award Year</u>
84.425E	Higher Education Emergency Relief Fund Student Portion	P425E200642	April 28, 2020, to April 27, 2021
84.425F	Higher Education Emergency Relief Fund Institutional Portion	P425F202865	May 12, 2020, to May 11, 2021
84.425L	Higher Education Emergency Relief Fund Minority Serving Institutions	P425L200374	June 4, 2020, to June 3, 2021

**2020 – 130 (Continued)**

Allowable Costs

Allowable costs charged to federal programs must (1) be necessary and reasonable; (2) conform to any limitations or exclusions set forth in the cost principles or in the federal award; (3) be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity; (4) be accorded consistent treatment; (5) be determined in accordance with generally accepted accounting principles, (6) not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program; and (7) be adequately documented (Title 2, Code of Federal Regulations (CFR), Section 200.403).

Section 18004(c) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act allows recipients to use up to 50 percent of the funds received for the Institutional Portion of the Higher Education Emergency Relief Fund (HEERF) award to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus so long as such costs do not include payment (1) to contractors for the provision of pre-enrollment recruitment activities, (2) to endowments, or (3) for capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship. Section 18004(a)(2) of the CARES Act allows recipients to use funds received for the Minority Serving Institutions portion of the HEERF award under that section to defray expenses incurred by the recipient, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll (Public Law 116-136).

**The University of Houston (University) did not ensure that all costs charged to its Higher Education Emergency Relief Fund (HEERF) awards were allowable.** For 6 (14 percent) of 42 transactions tested, the University charged \$3,113,517 to its HEERF awards that was not related to the University's response to the coronavirus. Specifically:

- For one of those transactions, the University was unable to provide evidence that the pre-planned technology improvement project totaling \$39,000 addressed a need directly related to the coronavirus. The University's review process was not sufficient to identify the unallowable cost.
- For the remaining five transactions, the University charged approximately \$3.1 million in lost revenue related to food service commission revenue and uncollected fees to the Institutional Portion of its HEERF award. The University recorded those transactions prior to October 2020 when the U.S Department of Education clarified its guidance to explain that using the Institutional Portion of the HEERF award to defray revenue losses the institution incurred is not allowable per section 18004(c) of the CARES Act.

After auditors brought the errors related to the 6 transactions discussed above to the University's attention, it transferred those costs to an institutional account; therefore, there were no questioned costs.

Corrective Action:

Corrective action was taken.

Other Compliance Requirements and Award Number

Although the general control weaknesses described below apply to matching, level of effort, earmarking, and reporting, auditors identified no compliance issues regarding those compliance requirements. The general control weaknesses described below also apply to CFDA 84.425E, Higher Education Emergency Relief Fund Student Portion, award number P425E200642.

General Controls

Institutions 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, CFR, Section 200.303).

**2020 – 130**      (Continued)

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University’s policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

**2020 – 131**      Period of Performance

<b>Federal Program Title:</b>	<b>Education Stabilization Fund</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>June 4, 2020, to June 3, 2021</b>
<b>Award number:</b>	<b>CFDA 84.425L, Higher Education Emergency Relief Fund Minority Serving Institutions, P425L200374</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>

Period of Performance

A recipient may charge to a federal award only allowable costs incurred during the period of performance and any costs incurred before the federal award that were authorized by the federal awarding agency or pass-through entity (Title 2, Code of Federal Regulations (CFR), Section 200.309).

Pre-award costs are those incurred prior to the effective date of the federal award or subaward directly pursuant to the negotiation and in anticipation of the federal award for which such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the federal award and only with the written approval of the federal awarding agency (Title 2, CFR, 200.458). Pre-award costs incurred on or after March 13, 2020, the date of the Proclamation of National Emergency, are approved per the Recipient’s Funding Certification and Agreement for the Institutional Portion of the Higher Education Emergency Relief Fund (HEERF), as well as for the Minority Serving Institutions portion of the funding (Public Law 116-136).

**The University of Houston (University) did not ensure that all costs charged to its HEERF awards were incurred within the period of performance.** Specifically, for 8 (19 percent) of 42 expenditures tested, the University incurred the cost between February 12, 2020, and March 12, 2020. The University charged those expenditures totaling \$5,035 to the Minority Serving Institutions portion of its HEERF award. The University had a process to identify costs related to its response to the coronavirus and to transfer those costs to its HEERF awards; however, the University’s review process for the transfer of those costs was not sufficient to identify that those expenditures were outside of the period of performance.

After auditors brought those errors to the University’s attention, it transferred those expenditures to an institutional account; therefore, there were no questioned costs.

**2020 – 131 (Continued)**

Corrective Action:

Corrective action was taken.

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

University of Houston – Clear Lake

**2020 – 132 Eligibility**

- Special Tests and Provisions – Institutional Eligibility
- Activities Allowed or Unallowed
- Cash Management
- Reporting
- 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 – General Program Eligibility
- Special Tests and Provisions – Distance Education Program

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**Award numbers:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194160; CFDA 84.033, Federal Work-Study Program, P033A194160; CFDA 84.063, Federal Pell Grant Program, P063P193465; CFDA 84.268, Federal Direct Student Loans, P268K203465; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203465

**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$135,318  
**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 1087ll).

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 Houston – Clear Lake (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).

**For 27 (42 percent) of 64 students tested, the University incorrectly calculated the COA.** Those errors occurred because the University did not correctly load the budget components for the Summer 2020 term into its student information system. This issue would have affected all students who enrolled in the Summer 2020 term. Auditors did not identify students during testing who were overawarded financial assistance as a result of the COA issue; therefore, there are no questioned costs. However, incorrectly establishing COA budgets increases the risk of overawarding or underawarding financial assistance to students.

**2020 – 132 (Continued)**

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). 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, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 3, page 3-56; and Title 34, CFR, Section 690.63(b)).

**For 1 (3 percent) of 36 students tested who received Federal Pell Grants, the University did not award the correct amount of Federal Pell Grant assistance.** Specifically, the University awarded the student an amount that was less than the amount the student was eligible to receive. That occurred because the University awarded Federal Pell Grants to the student based on three-quarter-time enrollment, instead of the student's actual enrollment (full-time). As a result, the student was underawarded \$774 in Federal Pell Grant assistance.

Recommendations:

The University should:

- Strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.
- Award students the correct amount of Federal Pell Grant assistance for an award year.

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 its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.

*The department has implemented multi-level review to ensure accuracy and compliance. Upper-level management within Financial Aid will review information input for each budget item, as well as perform testing to ensure accurate values and computations are established within Peoplesoft.*

Recommendation: Award students the correct amount of Federal Pell Grant assistance for an award year.

*Office of Financial Aid will review a Pell Chart Report available in PeopleSoft as an additional review of all Pell awards. This will provide additional support to a query to find errors in Federal Pell Grant amounts.*

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:

Federal Pell Grant

*Office of Financial Aid reviews the Pell Chart Report available in PeopleSoft as an additional review of all Pell awards. This gives additional information not found on our current query, such as Pell Grants that were returned due to Return to Title IV requirements. This provides additional support to a query to find errors in Federal Pell Grant amounts.*

Implementation Date: April 2021

Responsible Person: Holly Nolan

**2020 – 132 (Continued)**

Cost of Attendance

Multi-level review was created to verify and find any potential issues. A query was developed to identify all budget items for each student within the prompted aid year to allow student specific review of cost of attendance. Query name: UHCL\_FA\_BUDGET\_REVIEW\_FS and UHCL\_FA\_BUDGET\_REVIEW\_summer.

Implementation Date: May 2021

Responsible Person: Holly Nolan

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, CFR, Section 676.10).

**Based on a review of the full population of student financial assistance recipients, the University awarded \$7,000 in FSEOG assistance to 5 students who were not eligible for that assistance. The University had not awarded FSEOG assistance to all other Federal Pell Grant recipients before awarding FSEOG assistance to those 5 students.** Those 5 students had already received their lifetime eligibility amount for Federal Pell Grants; therefore, they were no longer eligible to receive Federal Pell Grants. After auditors brought those errors to the University's attention, it corrected the FSEOG awards; therefore, there were no questioned costs.

Corrective Action:

Corrective action was taken.

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 wants to disburse Title IV funds to students enrolled at that location (Title 34, 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)).

**The University's most recent ECAR did not include all additional locations.** Specifically, the University offers eligible programs for incarcerated students at three of the state's prison units. The University reported one of those locations on its ECAR; however, the University did not include the other two locations on its most recent ECAR. That error occurred because the University did not 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 \$135,318 in federal student financial assistance to 27 students at the unreported locations during the 2019-2020 award year. Those disbursements were associated with CFDA 84.063, Federal Pell Grant Program, award number P063P193465, and they were considered questioned costs.

Corrective Action:

Corrective action was taken.

**2020 – 132 (Continued)**

Other Compliance Requirements

Although the general control weaknesses described below apply to activities allowed or unallowed; cash management; reporting; 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–general program eligibility, and special tests and provisions–distance education program, auditors identified no compliance issues regarding those compliance requirements.

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University’s policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

**2020 – 133 Special Tests and Provisions – Verification**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award number:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194160; CFDA 84.033, Federal Work-Study Program, P033A194160; CFDA 84.063, Federal Pell Grant Program, P063P193465; CFDA 84.268, Federal Direct Student Loans, P268K203465; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203465</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>

Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student’s identity, and the statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56; and *Federal Register*, Volume 83, Number 60).



**2020 – 133 (Continued)**

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

**For 2 (3 percent) of 62 students tested, the University of Houston – Clear Lake (University) did not accurately verify certain required items on the students' FAFSAs.** For one of those students, the University did not accurately verify the student's U.S. income taxes paid. For the other student, the University did not accurately verify the parent's AGI. Those errors occurred because of manual errors the University made during its verification process.

When auditors brought those errors to the University's attention, the University made corrections to the students' ISIRs. Although those errors caused the EFC to be incorrect for both students, there was no impact on the amount of student financial assistance the student received; therefore, there were no questioned costs. However, not verifying FAFSA information accurately could result in the University overawarding or underawarding student financial assistance.

Recommendation:

The University should strengthen its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.

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 its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.

*Additional training and webinars will be provided to Financial Aid staff on required documentation and verification procedures. Sample files will be selected for upper-level management to review for accuracy. Any issues will be resolved in a timely manner if identified.*

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:

*Additional training and webinars were provided to Financial Aid staff on required documentation and verification procedures. They participated in viewing NASFAA webinars on verification and updates. UHCL staff members also participated in the Federal Student Aid Conference to receive the most up to date information on verification. Sample files were selected for upper-level management to review for accuracy. Any issues were resolved in a timely manner if identified and additional training made available if there are particular issues.*

*Implementation Date: June 2021*

*Responsible Person: Holly Nolan*

**2020 – 133 (Continued)**

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University’s policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

**2020 – 134 Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194160; CFDA 84.063, Federal Pell Grant Program, P063P193465; CFDA 84.268, Federal Direct Student Loans, P268K203465; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203465</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>

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 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)).

**2020 – 134 (Continued)**

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)).

**For 13 (48 percent) of 27 students tested, the University of Houston – Clear Lake (University) incorrectly calculated the amount of Title IV funds to be returned or returned the incorrect amount of funds.** For a majority of the students discussed below, there were multiple errors in the return calculation. Specifically:

- For 10 students, the University incorrectly determined the total number of days in the payment period for the Spring 2020 or Summer 2020 terms. Specifically, the University used start and end dates for the payment period that did not correspond to the actual start and end dates for the specific parts of the term that each student was scheduled to complete. Although the amount of unearned Title IV assistance calculated for those students was incorrect, funds were not required to be returned per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act; therefore, there were no questioned costs.
- For five students, the University did not exclude any break days from the Spring 2020 term as required. Those errors occurred because the University did not load the 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 Spring 2020 term. Although the amount of unearned Title IV assistance calculated for those five students was incorrect, there were no questioned costs because (1) the University returned more funds than required or (2) funds were not required to be returned per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- For three students, the University made a manual error in determining the amount of institutional charges to be used in the return calculation. For two of those students who withdrew from the Summer 2020 term, a return of Title IV funds was not required per Section 3508 of the CARES Act; therefore, there are no questioned costs. However, for one student who withdrew from the Fall 2019 term, the University returned \$949 less than it should have returned. After auditors brought the error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For one student, the University returned the incorrect amount of Title IV funds due to a manual entry error. Specifically, the University returned \$36 less than it should have returned. After auditors brought the error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.

**2020 – 134 (Continued)**

- For one student, the University incorrectly included a loan in the return calculation that had not been originated at the time the student withdrew. As a result, the amount of unearned Title IV assistance calculated for that student was incorrect. However, a return of Title IV funds was not required per Section 3508 of the CARES Act; therefore, there were no questioned costs.

**In addition, for 6 (17 percent) of 36 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation as required.** Specifically:

- For five students who withdrew from the Spring 2020 or Summer 2020 terms, the University did not perform a return calculation as required. After auditors brought those errors to the University's attention, it performed return calculations as required. However, returns of Title IV funds were not required per Section 3508 of the CARES Act; therefore, there were no questioned costs.
- For one student, the University did not perform a return calculation and return funds as required due to a staff oversight. That student did not begin attendance in the Spring 2020 term; therefore, the student did not earn any Title IV funds for that term. After auditors brought the error to the University's attention, it returned the \$12,218 in Federal Direct Student Loans for which the student was not eligible to the U.S. Department of Education; therefore, there were no questioned costs.

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.

Returning Funds in the Required Order

Unearned funds returned by the institution or the student must be credited to outstanding balances on Title IV loans made to the student or on behalf of the student for the payment period or period of enrollment for which a return of funds is required. Those funds must be credited to outstanding balances for the payment period or period of enrollment for which a return of funds is required in the following order: (1) Unsubsidized Federal Direct Loans; (2) Subsidized Federal Direct Loans; and (3) Federal Direct PLUS received on behalf of the student. If unearned funds remain to be returned after repayment of all outstanding loan amounts, the remaining excess must be credited to any amount awarded for the payment period or period of enrollment for which a return of funds is required in the following order: (1) Federal Pell Grants; (2) FSEOG Program aid; and (3) TEACH Grants (Title 34, CFR, Section 668.22(i)).

**For 2 (10 percent) of 20 students tested who withdrew and required a return of Title IV funds, the University did not return the Title IV funds in the required order.** Specifically:

- For one student, the University incorrectly returned the student's Federal Pell Grant and did not return any of the student's unsubsidized or subsidized Federal Direct Student Loan funds as required. As a result, the student was overawarded \$3,030 in Federal Direct Student Loan funds. After auditors brought the error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For one student, the University correctly returned the student's unsubsidized Federal Direct Student Loan amount; however, it incorrectly returned \$34 from the student's Federal Pell Grant instead of returning that amount from the student's subsidized Federal Direct Student Loan. After auditors brought the error to the University's attention, it returned the \$34 in Federal Direct Student Loans to the U.S. Department of Education; therefore, there were no questioned costs.

Those errors occurred because the University (1) made manual errors in interpreting the return calculation for those students and should have returned the students' loan funds prior to returning Federal Pell Grant funds and (2) did not have an effective monitoring process to identify those errors.

**2020 – 134 (Continued)**

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 2 (10 percent) of 20 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 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. The University returned the funds for those two students 62 and 208 days after it had determined that those students had withdrawn. Not making returns within required time frames reduces the information available to the U.S. Department of Education for its program management.

Recommendations:

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.
- Return Title IV funds in the order required by the U.S. Department of Education.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds within required time frames.

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 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.

*Peoplesoft system is being reviewed to update some functions to automatically calculate certain variables of the Return to Title IV worksheet. The institutional charges will automatically calculate, eliminating manual processing errors. Days and number of days will be checked prior to term by upper-level management to ensure accurate calculations. Business Process documents will be reviewed and updated accordingly to serve as how-to-guide for staff.*

Recommendation: Return Title IV funds in the order required by the U.S. Department of Education.

*Training will be provided to staff for Return to Title IV processes and procedures. Any additional webinars or NASFAA credential testing will be offered to update skills in processing returns. A new Assistant Director has been hired to process Return to Title IV. She will be trained and returns reviewed and monitored for accuracy by upper-level administration.*

Recommendation: Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds within required time frames.

*A new Assistant Director has been hired to process calculations, upper-level management will review completed calculations to ensure accuracy. Any issues that come about will be review and discussed with the staff to ensure understanding and on-going compliance. Reports will be reviewed to ensure timeliness of the returns.*

**2020 – 134 (Continued)**

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:

*Peoplesoft system was reviewed and the additional feature was added/set-up to automatically pull and calculate the total eligible charges into the Return to Title IV worksheet. The counselor processing the return still manually adds up the eligible charges to double-check all calculations on the returns. Days and number of days, as with all calculations are checked at the beginning of the term by upper-level-management to make sure they are accurate at the term start. Random checks of returns during the term are reviewed for quality assurance by upper-level management.*

*Implementation Date: May 2021*

*Responsible Person: Holly Nolan*

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

**2020 – 135      Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P193465; and CFDA 84.268, Federal Direct Student Loans, P268K203465</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>

Enrollment Reporting

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 Houston – Clear Lake (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 22 (35 percent) of 62 students tested, the University did not report the enrollment status change or did not accurately report program-level data elements to NSLDS. Specifically:**

- For 13 students, the program begin date was reported incorrectly. The University reported the date that the students declared their majors or changed their academic programs, instead of the first day of the term in which the student actually began attendance in the program. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.
- For 6 students, the enrollment effective date was reported correctly to NSLDS at the campus-level; however, a different enrollment effective date was incorrectly reported at the program-level for the same enrollment 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 enrollment status change. The University did not have a process to ensure that information was reported accurately at the program-level.

**2020 – 135 (Continued)**

- For 2 students, both the program begin date and the program-level enrollment status effective date were reported incorrectly because of the issues discussed above.
- For 1 student, the University did not report the student's withdrawal status to NSLDS. That student unofficially withdrew from the Spring 2020 term. The University did not report any students who were determined to have unofficially withdrawn from the Spring 2020 term. The University asserted that it did not report the student withdrawals because it had been waiting on guidance for reporting requirements under Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which waived the statutory requirement for institutions to return Title IV funds as the result of student withdrawals related to a qualifying emergency. The CARES Act did not waive the requirement for institutions to report student withdrawals to NSLDS.

Not reporting student enrollment and program 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, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should:

- Strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.
- Ensure that students who unofficially withdrew from a term 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:

Recommendation: Strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.

*The University will adjust the business process for program changes and implement a methodology for review of program dates reported.*

Recommendation: Ensure that students who unofficially withdrew from a term are reported to NSLDS.

*A process for reporting unofficial withdrawals is in place and will be followed.*

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:

*We have reviewed our process for updating program changes and will ensure that any changes made after the first day of the term are future dated to be effective the next term.*

*Implementation Date: November 2021*

*Responsible Persons: Bryan Heard and Deanna Clark*



**2020 – 135 (Continued)**

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Corrective Action:

Corrective action was taken.

University of North Texas
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**2020 – 136      Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192293; and CFDA 84.268, Federal Direct Student Loans, P268K202293</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).

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. The graduated status may protect the interest subsidy on the student’s current loans (*NSLDS Enrollment Reporting Guide*, Chapter 4).

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. 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).

**2020 – 136 (Continued)**

**For 60 (95 percent) of 63 students tested, the University did not accurately report campus-level and/or program-level data elements to NSLDS or did not report enrollment statuses in a timely manner.** For a majority of the students tested, there were one or more data elements reported incorrectly. Specifically:

- For 57 students, the program begin date was reported incorrectly. The University reported the date that the student declared their major or was otherwise approved to enroll in the program, instead of the first day of the term in which the student actually began attendance in the program. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 30 students, the enrollment effective date was reported correctly to NSLDS at the campus-level; however, a different enrollment effective date was incorrectly reported at the program-level for the same enrollment 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 enrollment status change. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 2 students, a withdrawal status was not reported to NSLDS within 60 days of the date the University determined that the student unofficially withdrew from the Spring 2020 term. The University's process is to (1) identify the last date of attendance for students who unofficially withdraw from the term during the end-of-term grade processing and (2) manually update the student's record on the NSLDS website. However, the unofficial withdrawal status was not reported for those two students due to staff turnover and delays in processing. After auditors notified the University about the oversight, the University reported the status changes to NSLDS, but that reporting was done 71 and 80 days after the University determined the students' dates of withdrawal.
- For one student, a graduated status was not reported at the campus-level. That student graduated at the end of the Spring 2020 term and subsequently enrolled half-time in another program in the Summer 2020 term. The graduated status was correctly reported at the program-level; however, only the half-time status was reported at the campus-level.
- For one student, a graduated status was not reported timely to NSLDS. The student was appropriately reported as withdrawn after the Fall 2019 term; however, a graduated status was not reported after the student's degree was conferred after the Spring 2020 term. After auditors brought the issue to the University's attention, it reported the graduated status to NSLDS 119 days after the student's graduated status became effective.
- For one student, the effective date for the student's withdrawal status was reported incorrectly at the campus- and program-levels. The University initially correctly reported the effective date as the student's last day of attendance; however, it asserted that NSC overrode that effective date with the last day of the term.
- For one student, the program length was reported incorrectly. The student was enrolled in a 4-year Bachelor's program; however, the program length was incorrectly reported as 2 years. That error was caused by a data entry error in the University's student information system.
- For one student, the enrollment level was reported incorrectly using graduate-level enrollment (three-quarter-time). Because that student was enrolled in a post-baccalaureate program and was treated as an undergraduate for student financial assistance purposes (for example, the student's cost of attendance was based on undergraduate-level enrollment), the enrollment level should have been reported using undergraduate-level enrollment (half-time). The University asserted it made this error because it admits post-baccalaureate students through its graduate school; however, the enrollment level reported to NSLDS should be consistent with the University's student financial assistance processes.

**2020 – 136 (Continued)**

The errors discussed above occurred because the University does not have a process to monitor student enrollment and program information reported by NSC 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 reported to NSLDS accurately and in a timely manner.

Views of Responsible Officials 2020:

*The University acknowledges the findings. The University recognizes the importance of accurate and timely enrollment reporting and will work accordingly for timely processing of updates and that system audit controls are in place to ensure updates to programs, like change of majors, comply with the program effective dates for start of a term.*

*The University acknowledges and agrees with the finding regarding the unofficial withdrawal reporting to NSLDS. Through analysis of this exception identified in the audit, the University has worked to develop and implement corrective action to further improve the process.*

Corrective Action Plan 2020:

*As of December 2020, a new assistant registrar has been assigned to oversee the enrollment reporting process, additional cross training has started with staff, audit controls are being put in place and the reporting schedule has been modified to allow more timely updates. The procedures manuals are being revised to include policies and detailed procedures related to these findings to ensure the errors do not continue. Audit reports are being revised for ongoing checks with data entry. With the UNT System office for Information Technology Systems Support the UNT Registrar's Office and Enrollment Systems will update program logic so student program effective dates reflect the first day of a term.*

*The University of North Texas has implemented significant process enhancements in the area of manually reporting unofficial withdrawals to NSLDS. The responsible office has been changed from the Registrar's Office to Student Financial Aid and Scholarships. Unofficial withdrawal procedures have been revised to reflect processing timelines to report to NSLDS within the required 60 days after the institution determines that the students unofficially withdrew.*

Views of Responsible Officials 2021:

*The University acknowledges the findings. The University has developed and implemented corrective action. The University has worked to improve reporting processes to ensure accurate and timely enrollment reporting and has implemented mandatory audits of each report to be ensure data integrity.*

*The University acknowledges and agrees with the finding regarding the unofficial withdrawal reporting to NSLDS. Through analysis of this exception identified in the audit, the University has worked to develop and implement corrective action to further improve the process.*

**2020 – 136 (Continued)**

Corrective Action Plan 2021:

*The University of North Texas Registrar's Office thoroughly reviewed the findings and steps needed to take corrective action. As a result of these findings, we have reviewed reporting processes with the new Assistant Registrar, Senior Assistant Registrar, Deputy Registrar, Office of Enrollment Systems, and UNT System Information Technology Systems Support and updated the logic to the data for enrollment reporting requirements (program begin date, enrollment level for post baccalaureate students, and campus and program enrollment status effective dates). The office met with other Universities across the state to determine best practices. In addition, a rebuild of identified incorrect information is being completed in conjunction with the National Student Clearinghouse. Thorough testing was conducted, and updates implemented during the summer reporting cycle.*

*Assistant Registrar has cross-trained staff in the Registrar's Office and has updated procedure manuals in addition to updating the frequency of our reporting schedule to correct timing issues and data entry errors (graduated status, withdrawal status, and program length). Assistant Registrar spot checks each report, targets data identified by NSC as potential errors, and reports any identified anomalies for logic updates as well as direct updates on reporting site.*

*Implementation Date: Beginning December 2020 with completion May 2021*

*Responsible Persons: John Robert, Sabina Hernandez, and Ashley Wheelis*

*The responsible office has been changed from the Registrar's Office to Student Financial Aid and Scholarships. Unofficial withdrawal procedures have been revised to reflect processing timelines to report to NSLDS within the required 60 days after the institution determines that the students unofficially withdrew.*

*Implementation Date: September 15, 2020*

*Responsible Persons: Kimberley Wells and Melissa Boyer*

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 Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**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  
**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 1087ll).

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.

**2020 – 137 (Continued)**

- 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.

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). 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, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 3; and Title 34, CFR, Section 690.63(b)).

**For 2 (6 percent) of 34 students tested who received Federal Pell Grants, the University did not award the correct amount of Federal Pell Grant assistance.** Specifically, the University awarded the students an amount that was less than the amount the students were eligible to receive. That occurred because the University awarded Federal Pell Grants to those students based on expected enrollment (three-quarter-time), instead of actual enrollment (full-time). As a result, each student was underawarded \$775 in Federal Pell Grant assistance. After auditors brought those errors to the University's attention, it corrected those awards.

Satisfactory Academic Progress

A student is eligible to receive Title IV assistance if the student maintains satisfactory progress in his/her course of study according to the institution's published standards of satisfactory 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 should include a qualitative component that consists of grades or comparable factors that are measureable 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, *2019-2020 Federal Student Aid Handbook*, Volume 1, Chapter 1, and Title 34, CFR, Section 668.34(b)).

**The University did not always calculate SAP in accordance with its SAP policy.** The University's policy states that all students must complete degree program requirements within 150 percent of the published length of their degree, which is measured in credit hours. However, for Graduate and Law students, the automated process in the University's student information system calculated the maximum time frame based on the number of academic terms in which a student enrolled, rather than the number of credit hours a student attempted.

Because the number of hours a student can enroll in per academic term can vary, calculating the maximum time frame based on the number of academic terms, rather than based on a student's attempted credit hours, increases the risk that the University could deny student financial assistance to eligible students or disburse student financial assistance to ineligible students.

**2020 – 137 (Continued)**

Other Compliance Requirements

Although the control weaknesses described below apply to 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), and special tests and provisions - institutional eligibility, auditors identified no compliance issues regarding those compliance requirements.

Policies and Procedures

Institutions 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, CFR, Section 200.303).

**The University did not have updated policies and procedures for the 2019-2020 award year.** The University's most recent operational policy manual was updated for the 2017-2018 award year and that manual was last reviewed and approved in 2016. In addition, some policies were updated or created when requested by auditors. The University did have other informal procedures available for staff to use when performing various functions; however, having incomplete and/or outdated policies and procedures increases the risk that the University may not administer student financial assistance programs in compliance with requirements.

Recommendations:

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.
- Award students Federal Pell Grant assistance based on actual enrollment.
- Configure its student information system to align with its SAP policy by defining maximum time frame based on 150 percent of credit hours attempted for Graduate and Law students.
- Review policies and procedures and update as needed for each award year.

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.*

**Recommendation:** Award students Federal Pell Grant assistance based on actual enrollment.

*The University will implement significant process enhancements in this area, specifically implementing a Pell repackaging process in our SIS environment. 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.*



**2020 – 137 (Continued)**

Recommendation: Configure its student information system to align with its SAP policy by defining maximum time frame based on 150 percent of credit hours attempted for Graduate and Law students.

*The University will implement significant process enhancements in this area, specifically updating the SAP setup pages in our SIS environment for the graduate and law academic careers. 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.*

Recommendation: Review policies and procedures and update as needed for each award year.

*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.*

Recommendation: Award students Federal Pell Grant assistance based on actual enrollment.

*Completed (September 2021) – The University has implemented an automated Pell Grant repackaging program in the financial aid module of our Student Information System (SIS). This program allows for the term Pell Grant amount to be adjusted (increase\decrease) based on actual enrollment for the fall or spring term after the initial Pell Grant award.*

Recommendation: Configure its student information system to align with its SAP policy by defining maximum time frame based on 150 percent of credit hours attempted for Graduate and Law students.

*Completed (December 2021) – The University has implemented program specific maximum time frame requirements based on credit hours attempted for each graduate program as well as the law program. This update was made in the SAP module of our SIS. Graduate and Law students are now evaluated inline with our established policy.*

Recommendation: Review policies and procedures and update as needed for each award year.

*Completed (March – December 2021) – The University has implemented revisions to its policies and procedures beginning with those critical to 2021-2022 aid year processing. Additionally, policies and procedures have been added to an update\review schedule based on program processing timelines.*

Implementation Date: March – December 2021

Responsible Persons: Garrick Hildebrand, Director of Financial Aid, and Carla Dixson, Associate Director of Financial Aid

**2020 – 138      Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award number:</b>	<b>CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T208229</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>

Institutions must submit 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 to help prevent an institution from overawarding students (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 1; and *Federal Register*, Volume 84, Number 212). 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 (*2019-2020 COD Technical Reference*, Volume II). An institution must report the following information for each TEACH Grant recipient: (1) the student's eligibility for a TEACH Grant, (2) the student's TEACH Grant amounts, and (3) the anticipated and actual disbursement date(s) and disbursement amount(s) of the TEACH Grant funds (Title 34, Code of Federal Regulations, Section 686.37(a)).

**The University of North Texas at Dallas (University) incorrectly reported origination and/or disbursement information for all 8 (100 percent) TEACH Grant awards it made for the 2019-2020 award year.** For all 8 students, the University reported an incorrect disbursement date for one or more disbursements made to the students during the award year. The actual disbursement dates for those students ranged from 1 to 32 days after the disbursement dates reported to COD. The University also reported the CPS transaction number incorrectly for 2 students and the TEACH Grant award amount incorrectly for one student. The University's process is to manually report TEACH Grant awards on COD's website; the incorrect award and disbursement information reported for all 8 students was a result of manual entry errors made during that process. In addition, the University did not have a 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.

Recommendation:

The University should strengthen its controls to ensure that TEACH Grant origination and disbursement information is reported to COD accurately.

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 implementing an automated TEACH Grant origination/disbursement process in our SIS environment. 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.*

**2020 – 138 (Continued)**

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 implementing an automated TEACH Grant origination/disbursement process in our SIS environment. 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 a second level review of student TEACH Grant data; confirming that data in COD is inline with data in our SIS. The automation of the TEACH Grant origination process as not yet been implemented. The automated process is intended to be functional in our SIS in time for fall 2022 term processing.*

*Implementation Date: December 2021*

*Responsible Person: Garrick Hildebrand, Director of Financial Aid*

**2020 – 139 Special Tests and Provisions – Verification**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>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</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>

Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student's identity, and the statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, Volume 83, Number 60).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

**2020 – 139 (Continued)**

Household size for a dependent student includes (1) the student; (2) the student's parents; (3) the student's siblings and children, if they will receive more than half their support from the student's parent(s) for the entire award year; and (4) other persons who live with and receive more than half their support from the student's parent(s) and will receive more than half support for the entire award year. Household size for an independent student includes (1) the student; (2) his or her spouse; (3) the student's children if they will receive more than half their support from the student for the entire award year; and (4) other persons who live with and receive more than half their support from the student and will receive more than half support for the entire award year. Number in college always includes (1) the student and (2) those in the household size who are or will be enrolled at least half time during the award year in a degree or certificate program at a Title IV-eligible school and who can reasonably be expected to receive aid from the family for their education (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook, Application and Verification Guide*, Chapter 2). Acceptable documentation for verifying household size and the number of household members who are in college includes a statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents that lists the name and age of each household member, the relationship of that household member to the applicant, and the name of the educational institution for each household member who is or will be attending at least half-time in a program that leads to a degree or certificate (Title 34, CFR, Sections 668.57(b) and (c), and *Federal Register*, Volume 83, Number 60).

**For 2 (3 percent) of 61 students tested, the University of North Texas at Dallas (University) did not accurately verify certain items on the FAFSA.** For one of those students, the University did not accurately verify the parent's U.S. income taxes paid. For the other student, the University inappropriately removed the student's spouse from the number in household. Those errors occurred because of manual errors the University made during its verification process that it did not identify in its monitoring of the verification process. When auditors brought those errors to the University's attention, it corrected them in its student information system; however, it did not request updated ISIRs for those affected students because the deadline had passed for the University to submit corrections. The University performed procedures in its student information system to correct the ISIR information. As a result, the errors did not result in changes to the EFC, and those students were not overawarded or underawarded student financial assistance.

**For 5 (8 percent) of 61 students tested, the University did not document its justification for removing individuals from the student's household size and/or number in college reported on the student's FAFSA.** Per the University's procedures, staff are instructed to have a conversation with the student to determine if individuals listed in the household size receive more than half of their support from the student or parent. For those 5 students, the University asserts that it followed that process and determined that an individual should be removed from the household size; however, because the University did not document those determinations in the students' records or in the University's student information system, auditors could not verify that assertion. As a result, auditors could not determine whether there was an effect on the students' EFCs or financial assistance awards.

Verification Policies and Procedures

An institution must establish and use written policies and procedures for verifying an applicant's FAFSA information. Those policies must include (1) the time period within which an applicant must provide any documentation requested by the institution in accordance with Title 34, CFR, Section 668.57; (2) the consequences of an applicant's failure to provide the requested documentation within the specified time period; (3) the method by which the institution notifies an applicant of the results of its verification if, as a result of verification, the applicant's EFC changes and that results in a change in the amount of the applicant's assistance under Title IV, Higher Education Act of 1965 (HEA) programs; (4) the procedures the institution will follow itself or the procedures the institution will require an applicant to follow to correct FAFSA information determined to be in error; and (5) the procedures for making referrals under Title 34, CFR, Section 668.16(g).

**2020 – 139 (Continued)**

An institution's procedures must provide that it will furnish, in a timely manner, to each applicant whose FAFSA information is selected for verification a clear explanation of (1) the documentation needed to satisfy the verification requirements and (2) the applicant's responsibilities with respect to the verification of FAFSA information, including the deadlines for completing any required actions and the consequences of failing to complete any required action. An institution's procedures also must provide that an applicant whose FAFSA information is selected for verification is required to complete verification before the institution exercises any authority under Section 479A(a) of the HEA to make changes to the applicant's cost of attendance or to the values of the data items required to calculate the EFC (Title 34, CFR, Section 668.53).

**The University did not have updated verification policies and procedures for the 2019-2020 award year.** The University's most recent operational policy manual was updated for the 2017-2018 award year and that policy was last reviewed and approved in 2016. Because the policy had not been updated, it contained outdated information (for example, the policy described the verification tracking groups for prior award years, including verification of child support paid and Supplemental Nutrition Assistance Program benefits, which were not applicable items to verify for the 2019-2020 award year). In addition, the policy that included a statement specifying that an applicant whose FAFSA information is selected for verification is required to complete verification before the institution makes changes based on professional judgment to the applicant's cost of attendance or to the values of the data items required to calculate the EFC had not been updated since 2014.

The University did have other informal procedures available for staff to use when performing verification of applications; however, those procedures were inconsistent with the University's operational policy manual. Having incomplete, outdated, and inconsistent policies and procedures increases the risk that the University may not perform verifications in compliance with requirements.

Recommendations:

The University should:

- Strengthen its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.
- Retain documentation to support changes it makes to student FAFSA information.
- Include all required elements in its verification policies and procedures and ensure that those policies are reviewed and updated for each award year.

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 its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.

*The University will implement significant process enhancements in this area, specifically management will implement a second level review of those files selected for verification. 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.*

**2020 – 139 (Continued)**

Recommendation: Retain documentation to support changes it makes to student FAFSA information.

*The University will implement significant process enhancements in this area, specifically retraining staff regarding the documentation requirements in the verification process. 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.*

Recommendation: Include all required elements in its verification policies and procedures and ensure that those policies are reviewed and updated for each award year.

*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 its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.

*Completed (August 2021) – The University has implemented a second level review of all files selected for verification. This auditing of verification files confirms the accuracy of the required items to be verified as well as the supporting documentation.*

Recommendation: Retain documentation to support changes it makes to student FAFSA information.

*Completed (August 2021) – Through the previously mentioned item, the retention of all documentation used to verify or change any item on the student FAFSA is confirmed.*

Recommendation: Include all required elements in its verification policies and procedures and ensure that those policies are reviewed and updated for each award year

*Completed (August 2021) - The University has implemented revisions to its policies and procedures beginning with those critical to 2021-2022 aid year processing. Additionally, policies and procedures have been added to an update\review schedule based on program processing timelines.*

*Implementation Date: August 2021*

*Responsible Person: Carla Dickson, Associate Director of Financial Aid*

**2020 – 140      Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title:**            **Student Financial Assistance Cluster**  
**Federal Agency:**                    **U.S. Department of Education**  
**Award year:**                            **July 1, 2019, to June 30, 2020**  
**Award numbers:**                    **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**  
**Statistically valid sample:**        **No and not intended to be a statistically valid sample**  
**Type of finding:**                    **Significant Deficiency and Non-Compliance**  
**Questioned Costs:**                **Unknown**  
**Repeat finding:**                    **No**  
**Initial Year Written:**               **2020**  
**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 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 timeframes.

**2020 – 140 (Continued)**

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.*

*Implementation Date: December 2021*

*Responsible Person: Carla Dixson, Associate Director of Financial Aid*



**2020 – 141      Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</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>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>\$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.

**2020 – 141 (Continued)**

- 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.

Recommendations:

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.*

**2020 – 141 (Continued)**

- *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.*

*Implementation Date: July – October 2021*

*Responsible Persons: Shinae Yoon, Data Scientist, John Capocci, University Registrar, and Garrick Hildebrand, Director of Financial Aid*

University of Texas at Arlington
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- 2020 – 142 Special Tests and Provisions – Return of Title IV Funds**  
**Activities Allowed or Unallowed**  
**Cash Management**  
**Eligibility**  
**Reporting**  
**Special Tests and Provisions – Verification**  
**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 – General Program Eligibility**  
**Special Tests and Provisions – Distance Education Program**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194172; CFDA 84.063, Federal Pell Grant Program, P063P192335; CFDA 84.268, Federal Direct Student Loans, P268K202335; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202335; and CFDA 84.033, Federal Work-Study Program, P033A194172</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>

Return of Title IV Funds

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 assistance earned by the student is less than the amount that was disbursed to the student or on his or 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)).

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 end of the earlier of the (1) payment period or period of enrollment, (2) academic year in which the student withdrew, or (3) 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 when the institution made its determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**2020 – 142 (Continued)**

**The University of Texas at Arlington (University) did not always identify students that required Title IV funds to be returned or did not identify students in a timely manner.** Specifically:

- For 3 (5 percent) of 60 students tested who withdrew and required a return of Title IV funds, the University did not identify the student's withdrawal date in a timely manner. Those students unofficially withdrew from the Fall 2019 term. The University asserted that there was an issue with the automated report used to identify unofficially withdrawn students that caused the University to not identify those three students. The University identified the issue related to the automated report in June 2020, 182 days after the end of the Fall 2019 term. The University appropriately performed return calculations and returned Title IV funds for those students within 45 days of when it determined that those students withdrew.
- For 1 (2 percent) of 60 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation or return Title IV funds as required. That student unofficially withdrew from the Summer 2019 term and the University did not identify this student as withdrawn. After auditors brought the issue to the University's attention, it performed a return calculation and returned Title IV funds as required; therefore, there are no questioned costs.

Corrective Action:

Corrective action was taken.

Other Compliance Requirements and Award Number

Although the general control weaknesses described below apply to activities allowed or unallowed; cash management; eligibility; reporting, special tests and provisions—verification, 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—general program eligibility, and special tests and provisions—distance education program, auditors identified no compliance issues regarding those compliance requirements. The general control weaknesses described below also apply to CFDA 84.033, Federal Work-Study Program, award number P033A194172.

General Controls

Institutions 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, CFR, Section 200.303).

**The University did not appropriately restrict user access to its student information system.** Specifically, an excessive number of users outside of the student financial assistance office had access to modify key processes in the student information system. In addition, the University could not always provide evidence that administrative access to system accounts was limited only to users who needed access. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to systems.

Recommendation:

The University should ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

Views of Responsible Officials 2020:

*The University acknowledges and agrees with the general controls 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.*

**2020 – 142 (Continued)**

Corrective Action Plan 2020:

*The University is currently reviewing all roles and will revise as needed. The Office of Information Technology will work with the Office of Financial Aid to determine appropriate access, including new roles and responsibilities based on job function. This work includes creating read-only roles for pages. The University conducts periodic access reviews annually to ensure compliance.*

Views of Responsible Officials 2021:

*The University acknowledges and agrees with the general controls finding. Through analysis of the exceptions identified in the audit, the University has removed access from personnel that is not employed in the Office of Financial Aid.*

Corrective Action Plan 2021:

*The University has revised security roles to remove access to Financial Aid pages for personnel not employed in the Office of Financial Aid. The Office of Information Technology worked with the Office of Financial Aid to determine appropriate access, including the revision of roles and responsibilities based on job function. This work included creating read-only roles for pages. However, the determination was made to not assign the read-only role and to revise the UTA\_CS\_IT\_BUSINESS\_ANALYST role. The University conducts periodic access reviews annually to ensure compliance.*

*Implementation Date: August 31, 2021*

*Responsible Persons: Karen Krause, Office of Financial Aid, and Keith Halman, Office of Information Technology*

**2020 – 143 Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192335; and CFDA 84.268, Federal Direct Student Loans, P268K202335</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>

Enrollment Reporting

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)).

**2020 – 143 (Continued)**

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 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 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 46 (77 percent) of 60 students tested, the University did not accurately report program-level data elements to NSLDS.** Specifically:

- For 30 students, the program begin date was reported incorrectly. The University reported a date other than the first day of the term in which the student actually began attendance in the program. For example, the University reported dates related to administrative actions such as the date that students declared their majors or changed their academic plan within the same CIP code. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 6 students, the enrollment effective date was reported correctly to NSLDS at the campus-level; however, a different enrollment effective date was incorrectly reported at the program-level for the same enrollment 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 enrollment status change. As noted above, the errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 9 students, both the program begin date and the program-level enrollment status effective date were reported incorrectly because of the issues related to the University's student information system discussed above.
- For 1 student, the program enrollment status was reported incorrectly. That student was enrolled full-time in a graduate nursing program for the Spring 2020 academic term and that status was reported correctly at the campus-level; however, the enrollment status was incorrectly reported as half-time at the program-level. The University asserted that it manually reported the enrollment status for students enrolled in the graduate nursing program during the 2019-2020 award year and it did not have a process to reconcile differences in campus- and program-level information. In addition, both the program begin date and the program-level enrollment status effective date were reported incorrectly for this student, because of the issues related to the University's student information system discussed above.

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, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

General Controls

Institutions 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, CFR, Section 200.303).

**2020 – 143 (Continued)**

**The University did not appropriately restrict user access to its student information system.** Specifically, an excessive number of users outside of the student financial assistance office had access to modify key processes in the student information system. In addition, the University could not always provide evidence that administrative access to system accounts was limited only to users who needed access. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to systems.

Recommendations:

The University should:

- Strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.
- Ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

Views of Responsible Officials 2020:

Enrollment Reporting

*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.*

General Controls

*The University acknowledges and agrees with the general controls 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 2020:

Enrollment Reporting

*The University has implemented significant process enhancements in this area. The University is working with OIT to modify our NSC reporting to indicate the term start date as the program start date when a student changes their program in advance of an upcoming term. This should eliminate the issues outlined in the audit report related to enrollment reporting. We believe we will have the reporting modified in time for our summer enrollment reporting cycle.*

General Controls

*The University is currently reviewing all roles and will revise as needed. The Office of Information Technology will work with the Office of Financial Aid to determine appropriate access, including new roles and responsibilities based on job function. This work includes creating read-only roles for pages. The University conducts periodic access reviews annually to ensure compliance.*

Views of Responsible Officials 2021:

Enrollment Reporting

*The University acknowledges and agrees with the finding. The University developed and implemented corrective action to improve and update the processes.*

General Controls

*The University acknowledges and agrees with the general controls finding. Through analysis of the exceptions identified in the audit, the University has removed access from personnel that is not employed in the Office of Financial Aid.*



**2020 – 143 (Continued)**

Corrective Action Plan 2021:

Enrollment Reporting

*The University has implemented significant process enhancements in this area. The University worked with OIT to modify our NSC reporting to indicate the term start date as the program start date when a student changes their program in advance of an upcoming term. Rather than reporting the date the plan change becomes effective, we now report the first date of the term the student begins attendance in the program. In recent enrollment reporting, that has eliminated the issues outlined in the audit report related to enrollment reporting.*

*Implementation Date: September 2021*

*Responsible Persons: Kimberly Tate and Jamie Hensley (Office of the Registrar)*

General Controls

*The University has revised security roles to remove access to Financial Aid pages for personnel not employed in the Office of Financial Aid. The Office of Information Technology worked with the Office of Financial Aid to determine appropriate access, including the revision of roles and responsibilities based on job function. This work included creating read-only roles for pages. However, the determination was made to not assign the read-only role and to revise the UTA\_CS\_IT\_BUSINESS\_ANALYST role. The University conducts periodic access reviews annually to ensure compliance.*

*Implementation Date: August 31, 2021*

*Responsible Persons: Karen Krause, Office of Financial Aid, and Keith Halman, Office of Information Technology*

University of Texas at Austin
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**2018 – 109      Equipment and Real Property Management**

**Federal Program Title:**                    **Research and Development Cluster**  
**Federal Agencies:**                        **U.S. Department of Defense, U.S. Department of Transportation, National Science Foundation, and U.S. Department of Health and Human Services**  
**Award years:**                                **See below**  
**Award numbers:**                          **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:**                            **2015-134, 2014-155, 2013-176, 13-161, and 12-170**  
**Initial Year Written:**                      **2011**  
**Status:**                                        **Partially Implemented**

Equipment

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; whether title vests in the recipient or the federal government; 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)).

In addition, the University of Texas at Austin’s (University) Handbook of Business Procedures requires that a university inventory barcode tag be affixed to new equipment items that are capitalized or controlled.

**The University did not maintain accurate property records for 18 (23 percent) of 77 equipment items tested.** Specifically, for each of those 18 items, the property record was inaccurate for 1 or more of the following elements: item location, item condition, serial number or other identification number, or disposition information. In addition, the University did not follow its policy to affix inventory barcode tags to equipment items for 1 of those items. The University relies on its departments to ensure that property records are updated accurately. The errors for those 18 items 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 property records increases the risk that equipment may be lost or stolen.

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

CFDA No.	CFDA Title	Award Number	Award Year
12.000	U.S. Department of Defense	DABK39-03-C-0062	July 1, 2003, to June 30, 2007
12.300	Basic and Applied Scientific Research	N00024-07-D-6200-0530	January 29, 2013, to July 28, 2015
12.300	Basic and Applied Scientific Research	N00024-07-D-6200-0781	May 15, 2015, to May 14, 2017
12.300	Basic and Applied Scientific Research	N00024-07-D-6200-0902	September 27, 2016, to September 26, 2018
12.800	Air Force Defense Research Sciences Program	FA9550-11-1-0296	September 30, 2011, to September 29, 2012

**UNIVERSITY OF TEXAS AT AUSTIN**

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**2018 – 109 (Continued)**

CFDA No.	CFDA Title	Award Number	Award Year
12.800	Air Force Defense Research Sciences Program	FA9550-12-1-0494	September 30, 2012, to September 29, 2017
12.910	Research and Technology Development	N66001-01-1-8964	January 1, 2002, to February 27, 2005
12.910	Research and Technology Development	2003377937 (the University received funds as a pass-through from Johns Hopkins University)	March 2, 2017, to March 1, 2018
20.000	U.S Department of Transportation	DTFR53-99-H00006	January 20, 2005, to December 31, 2007
47.041	Engineering Grants	NEES-4101-31903	October 1, 2009, to October 31, 2014
47.049	Mathematical and Physical Sciences	PHY-0854960	August 1, 2009, to July 31, 2013
47.070	Computer and Information Science and Engineering	OCI-1134872	September 1, 2011, to September 30, 2017
47.074	Biological Sciences	DEB-0419615	August 16, 2001, to August 31, 2006
47.074	Biological Sciences	DBI-0130647	February 1, 2002, to January 31, 2007
47.074	Biological Sciences	1714555	August 1, 2017, to July 31, 2020
93.464	ACL Assistive Technology	90AG0019-01-00	January 1, 2015, to September 30, 2016
93.859	Biomedical Research and Research Training	5R01GM087562-04	April 1, 2009, to March 31, 2014
93.859	Biomedical Research and Research Training	5DP1GM106408-04	September 30, 2012, to July 31, 2016

Physical Inventory

A recipient must conduct a physical inventory of equipment and reconcile the results with its property records at least once every two years. 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)(2) and (3)).

**2018 – 109 (Continued)**

The University's *Handbook of Business Procedures* states that an annual physical inventory will be conducted and that when a unit administrator becomes aware that an item of equipment is missing, a diligent search must be performed until the item is found or until it is established that the equipment has been lost or stolen. The *Handbook of Business Procedures* also specifies that a fine may be assessed for a department whose total missing and stolen property is in excess of 2 percent of the department's total depreciated inventory value.

The University conducted a physical inventory of equipment during fiscal year 2018 in eight cycles, which staggered the time frames between department inventories. Auditors reviewed the fiscal year 2018 physical inventory and identified one department that did not complete an inventory during fiscal year 2018. In addition, the inventory results for 29 departments documented total missing equipment that exceeded the 2 percent threshold of the department's total depreciated inventory value. The University did not have a consistent, documented process in place to follow up on discrepancies and missing equipment identified during the physical inventory. The University also did not impose the sanctions described in its policy.

Not following up on discrepancies and not requiring all departments to complete an annual inventory increases the risk that equipment purchased with federal funds may be lost, stolen, or improperly disposed.

Corrective Action:

This finding was reissued as current year reference number 2021-103.

**2020 – 144 Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192336; and CFDA 84.268, Federal Direct Student Loans, P268K202336</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)).

**2020 – 144 (Continued)**

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 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. 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 10 (17 percent) of 60 students tested, the University did not accurately report program-level data elements to NSLDS.** Specifically:

- For 8 students, the program enrollment effective date was reported incorrectly. The University incorrectly reported the first day of the term in which the student's enrollment level changed at the program-level, instead of the actual effective date of the change. The University reported the correct enrollment effective date at the campus-level for those students.
- For 1 student, the program begin date was reported incorrectly. The University reported the date the student's major was changed, instead of the first day of the term in which the student actually began attendance in the program.
- For 1 student, both the program enrollment effective date and the program begin date were reported incorrectly. The University reported the date the student's major was changed, instead of the first day of the term in which the student actually began attendance in the program.

The errors discussed above occurred because the University had not configured its student information system to accurately report student program information to NSLDS. 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, 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.

University of Texas at Dallas
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**2020 – 145      Eligibility**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194174; CFDA 84.033, Federal Work-Study Program, P033A194174; CFDA 84.063, Federal Pell Grant Program, P063P193234; CFDA 84.268, Federal Direct Student Loans, P268K203234; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203234</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>

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 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 living 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 used to assign various budget components based on the factors noted above.

**For 3 (5 percent) of 63 students tested, the University incorrectly or inconsistently calculated the COA.** Specifically:

- For 1 student, the University assigned an incorrect budget for the cost of tuition. That student was incorrectly assigned a budget based on the University’s summer 2016 tuition rates, but the student should have been assigned a budget based on the University’s summer 2018 tuition rates. That error was caused by an issue related to the budget component configuration in the University’s student information system. After auditors brought that issue to the University’s attention, it identified a total of 42 students that were affected by it. The overall COA was understated for those students, which could inappropriately reduce the amount of financial assistance available to the student.

**2020 – 145 (Continued)**

- For 1 student, the University incorrectly overstated the COA by assigning a half-time tuition budget based on 6 hours of enrollment, instead of 5 hours of enrollment, which is its process for graduate students. That error was caused by an issue related to the budget component configuration in the University's student information system. After auditors brought that issue to the University's attention, it identified a total of 20 students that were affected by it; 5 of those 20 students were overawarded a total of \$5,178 in student financial assistance. The University adjusted those students' COAs and corrected the overawards; therefore, there were no questioned costs.
- For 1 student, the University did not assign a budget component to account for student loan fees in accordance with its process. After auditors brought that issue to the University's attention, it identified 10 additional students that were affected by it. The overall COA was understated for those students, which could inappropriately reduce the amount of financial assistance available to the students.

Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Corrective Action:

Corrective action was taken.

Satisfactory Academic Progress

A student is eligible to receive Title IV, Higher Education Act Program assistance if the student maintains satisfactory progress in his or her course of study according to the institution's published standards of satisfactory progress that comply with the provisions of Title 34, CFR, Section 668.34 (Title 34, CFR, Section 668.32(f)). An institution's satisfactory academic progress (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, *2019-2020 Federal Student Aid Handbook*, Volume 1, Chapter 1; and Title 34, CFR, Section 668.34).

**For 2 (5 percent) of 44 students tested, the University did not apply its SAP policy standards consistently.** Specifically:

- For 1 student, the University incorrectly calculated the student's pace of completion. The University made a manual error when it entered the student's transfer credit hours into its student information system, which caused the student's earned credit hours to exceed the student's attempted credit hours.
- For 1 student, the University did not perform a SAP calculation after the Spring 2020 term, as required by its SAP policy. That error was the result of staff oversight.

Those two students were ultimately eligible for the student financial assistance they received; however, not calculating pace correctly and not performing required SAP calculations at the end of each term increases the risk that students could receive financial assistance for which they are not eligible or be denied financial assistance for which they are eligible.

Corrective Action:

Corrective action was taken.

**2020 – 146      Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title:**            **Student Financial Assistance Cluster**  
**Federal Agency:**                    **U.S. Department of Education**  
**Award year:**                            **July 1, 2019, to June 30, 2020**  
**Award numbers:**                    **CFDA 84.063, Federal Pell Grant Program, P063P193234; and CFDA 84.268, Federal Direct Student Loans, P268K203234**  
**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:**                                 **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 (*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 attended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 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).

The University of 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 2 (3 percent) of 61 students tested, the University did not report the effective dates of enrollment level changes to NSLDS accurately.** For one of those students, the effective date was incorrectly reported as the date the student’s academic plan was changed. For the other student, the effective date was incorrectly reported as the first day of the term instead of the date the student dropped to a half-time enrollment status. Those errors were due to manual errors the University made during its enrollment reporting process. In addition, the University’s monitoring process was not sufficient to identify those errors.

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.



**2020 – 146 (Continued)**

Recommendation:

The University should strengthen its controls to ensure that enrollment level changes are reported to NSLDS accurately.

Views of Responsible Officials 2020:

*The University acknowledges and agrees with the enrollment reporting finding. Based on previous findings, the University is reporting more frequently to the NSLDS ensuring more accurate reporting. Due to the frequency of the reporting, the frequency of the accompanying manual review can offer the possibility of error.*

Corrective Action Plan 2020:

*The University has reviewed catalog policies regarding change of majors/programs begin dates. New policy was approved. With the new catalog language in 2021, the University will be able to report the actual change. Manual adjustment will not be needed. This action will lessen manual manipulation to the file and allow for further detailed review of the data being submitted.*

Views of Responsible Officials 2021:

*The University acknowledges and agrees with the enrollment reporting finding. Based on previous findings, the University is reporting more frequently to the NSLDS ensuring more accurate reporting. Due to the frequency of the reporting, the frequency of the accompanying manual review can offer the possibility of error.*

Corrective Action Plan 2021:

*For fall 2021, the University followed updated catalog language to report the actual date of the plan change. Manual adjustment is no longer required for our current reporting processes. However, we continue to adjust historical students based on historical catalog language. We anticipate this group of students' data to lessen as students in this category graduate, change plans or withdraw.*

*Implementation Date: August 2021*

*Responsible Person: Jennifer McDowell*

University of Texas at El Paso

**2020 – 147 Eligibility**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agencies:** U.S. Department of Education and U.S. Department of Health and Human Services  
**Award year:** July 1, 2019, to June 30, 2020  
**Award numbers:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194176; CFDA 84.033, Federal Work-Study Program, P033A194176; CFDA 84.063, Federal Pell Grant Program, P063P192338; CFDA 84.268, Federal Direct Student Loans, P268K202338; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202338; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30206-04-00, 5 T08HP30178-04-00, and 4 T08HP30184-04-01  
**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:** Implemented

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 1087ll). For a term-based program, a student’s workload may include repeating any coursework previously taken in the program but may not include more than one repetition of a previously passed course (Title 34, CFR, Section 668.2(b)).

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). In determining whether a student is eligible for scholarships for health professions students from disadvantaged backgrounds, an institution must determine that the student has a financial need for the scholarship (Title 42, USC, Chapter 6A, Subchapter V, Part B, Section 293a(d)(2)).

The University of Texas at El Paso (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); academic program (certain programs have increased tuition costs); 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). Budgeting rules within the University’s student financial assistance system are established to assign various budget components based on the factors noted above.

**2020 – 147 (Continued)**

**For 3 (5 percent) of 63 students tested, the University incorrectly calculated the COA.** Specifically:

- For 1 student, the University did not calculate the budget component for tuition and fees based on the student’s actual enrollment (three-quarter-time) and did not include a budget component for miscellaneous personal expenses, for which the student was eligible. As a result, the student’s COA was understated by \$2,456.
- For 1 student, the University incorrectly assigned a budget component for books and supplies based on full-time enrollment; however, the student was enrolled for only half-time. As a result, the student’s COA was overstated by \$436.
- For 1 student, the University incorrectly assigned a COA based on full-time enrollment; however, the student was eligible to receive student financial assistance only for three-quarter-time enrollment due to repeat coursework. The University overstated the student’s COA by \$1,242; however, it appropriately awarded financial assistance to the student based on three-quarter-time enrollment.

The errors discussed above occurred because of manual errors the University made when adjusting those students’ COAs. Although those students’ COAs were overstated or understated, the errors did not affect the amount of student financial assistance those students received. However, incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Corrective Action:

Corrective action was taken.

**2020 – 148 Special Tests and Provisions – Verification**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194176; CFDA 84.033, Federal Work-Study Program, P033A194176; CFDA 84.063, Federal Pell Grant Program, P063P192338; CFDA 84.268, Federal Direct Student Loans, P268K202338; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202338</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>Implemented</b>

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student’s identity, and the student’s statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and Federal Register, Volume 83, Number 60).

When the verification of an applicant’s eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant’s FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant’s subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

**2020 – 148 (Continued)**

Household size for a dependent student includes (1) the student; (2) the student's parents; (3) the student's siblings and children, if they will receive more than half their support from the student's parent(s) for the entire award year; and (4) other persons who live with and receive more than half their support from the student's parent(s) and will receive more than half support for the entire award year. Household size for an independent student includes (1) the student; (2) his or her spouse; (3) the student's children if they will receive more than half their support from the student for the entire award year; and (4) other persons who live with and receive more than half their support from the student and will receive more than half support for the entire award year. Number in college always includes (1) the student and (2) those in the household size who are or will be enrolled at least half time during the award year in a degree or certificate program at a Title IV-eligible school and who can reasonably be expected to receive aid from the family for their education (U.S. Department of Education, 2019-2020 Federal Student Aid Handbook, Application and Verification Guide, Chapter 2). Acceptable documentation for verifying household size and the number of household members who are in college includes a statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents that lists the name and age of each household member, the relationship of that household member to the applicant, and the name of the educational institution for each household member who is or will be attending at least half-time in a program that leads to a degree or certificate (Title 34, CFR, Sections 668.57(b) and (c); and Federal Register, Volume 83, Number 60).

**For 3 (5 percent) of 60 students tested, the University of Texas at El Paso (University) did not accurately verify certain required items on the FAFSA or update its records and request updated ISIRs as required. Specifically:**

- For 1 student, the University did not accurately verify the student's parent's income taxes paid because of an error in translating taxes paid in a foreign currency. The University asserted that it identified that error and performed procedures in its student information system to correct the ISIR information and recalculate the student's EFC. The University asserted that there was no effect on the student's EFC or student financial assistance; however, it did not submit a correction to the U.S. Department of Education as required.
- For 2 students, the University did not accurately verify the number of household members who are in college. Those students certified the number of household members in college on the verification forms they submitted to the University. However, for one of those students, the University incorrectly removed the student's sibling from the number in college. For the other student, the University did not update the student's ISIR with the correct information as required. After auditors brought those errors to the University's attention, it did not request updated ISIRs for those students because the deadline had passed for the University to submit corrections. As a result, auditors could not determine whether there was an effect on the students' EFCs or financial assistance awards.

The University contracts with a third-party to perform its verification processing; however, the University's monitoring of the contractor was not sufficient to detect those errors. Not properly verifying FAFSA information could result in the University overawarding or underawarding financial assistance.

Corrective Action:

Corrective action was taken.

**2020 – 149      Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194176; CFDA 84.063, Federal Pell Grant Program, P063P192338; CFDA 84.268, Federal Direct Student Loans, P268K202338; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202338</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)).

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 (Title 34, CFR, Section 668.22(g)).

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). 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, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 2, page 5-75).

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)).

**2020 – 149 (Continued)**

**The University of Texas at El Paso (University) made errors in Title IV return calculations for 2 (3 percent) of 60 students tested.** Specifically, the University incorrectly determined the number of days in the payment period because it included scheduled breaks of more than five consecutive days when the students were not scheduled to attend courses between modules. As a result, the University returned more Title IV funds than required for those students; therefore, there were no questioned costs.

**In addition, for 1 (2 percent) of 60 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 did not return Federal Direct Student Loan assistance to the U.S. Department of Education until 56 days after the student withdrew and did not return Federal Pell Grant assistance until 62 days after the student withdrew. Not making returns within the required time frames reduces the information available to the U.S. Department of Education for its program management.

The University did not detect those errors because it did not have adequate monitoring controls to review its return calculations for accuracy or to ensure that funds were returned timely.

Corrective Action:

Corrective action was taken.

**2020 – 150 Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award number:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192338; and CFDA 84.268, Federal Direct Student Loans, P268K202338</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>2017-148 and 2016-146</b>
<b>Initial Year Written:</b>	<b>2016</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), Sections 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, program begin date (which is the date the student first began attending the program being reported), and other data about the program (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

**2020 – 150 (Continued)**

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*, 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 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 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. 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 8 (13 percent) of 61 students tested, the University did not report enrollment status changes or did not accurately report program-level data elements to NSLDS.** Specifically:

- For 5 students, the University did not report a graduated status to NSLDS. For 4 of those students, the University reported those statuses to NSC; however, due to issues with the student's CIP code or because the student enrolled in another academic program for the subsequent term, those statuses were not reported from NSC to NSLDS. For 1 of those students, the University did not report the graduated status to NSC until auditors identified the error.
- For 3 students, the University incorrectly reported the program begin date. Specifically, the University did not report the date the students actually began attending the program being reported.

The errors discussed above occurred because the University did not have a process to ensure that student enrollment and program information was accurately 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, repayments schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should:

- Strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.
- Ensure that graduated statuses are reported to NSLDS in a timely manner.

Views of Responsible Officials 2020:

*The University's Enrollment Reporting falls under the responsibility of the Registration and Records Office. The University will continue to strengthen its controls and monitor program-level data elements and graduation status processes to remain in compliance with Federal Enrollment Reporting regulations.*

Corrective Action Plan 2020:

*The Registration and Records Office will modify its processes to ensure that all reporting student status changes are accurate and submitted in a timely manner. Specifically, the graduated status procedures will be modified to ensure accuracy and timeliness of submission, including correct reporting of the student's actual program begin date and CIP Codes.*

**2020 – 150** (Continued)

Views of Responsible Officials 2021:

*The University's Enrollment Reporting falls under the responsibility of the Registration and Records Office. The University is committed to continue strengthening its controls to maintain accuracy and compliance with the required Enrollment Reporting processes.*

Corrective Action Plan 2021:

*The University has enhanced and implemented new procedures to ensure the Institution complies with all Enrollment Reporting requirements.*

*Implementation Date: Final phase of implementation – September, 2021*

*Responsible Person: Nohemi Gallarzo – Registration and Records Office*



University of Texas M.D. Anderson Cancer Center
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**2018 – 119      Equipment and Real Property Management**

**Federal Program Title:**                    **Research and Development Cluster**  
**Federal Agencies:**                        **U.S. Department of Defense and U.S. Department of Health and Human Services**  
**Award years:**                                **See below**  
**Award numbers:**                            **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:**                             **No**  
**Initial Year Written:**                        **2018**  
**Status:**                                         **Partially Implemented**

Equipment

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; whether title vests in the recipient or the federal government; 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 M.D. Anderson Cancer Center (Cancer Center) did not maintain adequate property records for 15 (22 percent) of 68 equipment items tested.** Specifically, for 9 items tested, the property records contained an inaccurate serial number for each item and for 6 items tested, the property records contained an incorrect location for each item. Those errors occurred because the Cancer Center either (1) did not enter information into its property records accurately or (2) because it did not always appropriately update its property records when conducting its annual inventory.

**In addition, the Cancer Center did not always adequately safeguard its equipment.** For 1 (1 percent) of 68 equipment items selected for physical inspection, the Cancer Center was unable to locate the item. The Cancer Center did not identify that the item was missing until auditors selected that item for testing.

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

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

CFDA No.	CFDA Title	Award Number	Award Year
12.420	Military Medical Research and Development	W81XWH-14-1-0218	July 15, 2014 to April 14, 2016
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	UTA07-816 (the Cancer Center received funds as a pass-through from the University of Texas at Austin)	September 1, 2007 to February 28, 2013

**UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER**

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**2018 – 119 (Continued)**

CFDA No.	CFDA Title	Award Number	Award Year
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	5R01EB000117-04	June 1, 2002 to March 31, 2008
93.393	Cancer Cause and Prevention Research	5R01CA160394-04	May 1, 2012 to March 31, 2016
93.395	Cancer Treatment Research	5P01CA124787-05	September 18, 2008 to August 31, 2014
93.395	Cancer Treatment Research	5UG1CA189828-03-MDA1 (the Cancer Center received funds as a pass-through from ECOG - ACRIN Medical Research Foundation, Inc.)	July 1, 2017 to July 31, 2019
93.395	Cancer Treatment Research	5U10CA010953-45	September 1, 1978 to December 31, 2014
93.395	Cancer Treatment Research	5R01CA182450-03	August 1, 2014 to July 31, 2018
93.395	Cancer Treatment Research	CBPO361W-00 (the Cancer Center received funds as a pass-through from the Frontier Science and Technology Research Foundation, Inc.)	August 1, 2014 to February 28, 2016
93.395	Cancer Treatment Research	5R01CA061508-15	September 17, 1993 to March 31, 2010
93.396	Cancer Biology Research	5R01CA111999-05	June 19, 2006 to April 30, 2011
93.397	Cancer Centers Support Grants	5P50CA097007-10	September 30, 2002 to July 31, 2015
93.397	Cancer Centers Support Grants	5P30CA016672-27	July 1, 1978 to June 30, 2003
93.701	Trans-NIH Recovery Act Research Support	5R01NS045602-07	April 1, 2003 to June 30, 2012
93.855	Allergy and Infectious Diseases Research	5R01AI063063-06	December 15, 2004 to November 30, 2009

**Corrective Action:**

This finding was reissued as current year reference number 2021-107.

<b>University of Texas Medical Branch at Galveston</b>
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**2018 – 123      Equipment and Real Property Management**

<b>Federal Program Title:</b>	<b>Research and Development Cluster</b>
<b>Federal Agencies:</b>	<b>National Aeronautics and Space Administration, National Science Foundation, U.S. Department of Health and Human Services, U.S. Agency for International Development</b>
<b>Award years:</b>	<b>See below</b>
<b>Award numbers:</b>	<b>See below</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>2018</b>
<b>Status:</b>	<b>Partially Implemented</b>

Equipment

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; whether title vests in the recipient or the federal government; 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)).

Equipment is defined as tangible personal property, including information technology systems, having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient for financial statement purposes or \$5,000. Information technology systems are defined to include computing hardware, firmware, and software (Title 2, CFR, Sections 200.33 and 200.58).

**The University of Texas Medical Branch at Galveston (Medical Branch) did not maintain complete and accurate property records.** Specifically:

- The Medical Branch did not include in its property records the use and condition of the equipment and whether title vests in the Medical Branch or federal government for all equipment items tested. The Medical Branch asserted that it does not track this information in its asset management system.
- For 16 (22 percent) of 72 equipment items tested, the property record was inaccurate for one or more of the following required elements: item location, serial number or other identification number, or disposition information. Those errors occurred because the Medical Branch 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.
- For 5 (42 percent) of 12 equipment disposals tested, the Medical Branch improperly removed the items from its property records. Those items were all computer software items purchased with federal awards. The Medical Branch removed those items from its asset management system because it incorrectly identified them as not having to be tracked as equipment. The Medical Branch provided a list of computer software it removed from its asset management system, and auditors identified an additional 13 items purchased with federal funds that the Medical Branch removed from its property records.

**2018 – 123 (Continued)**

- For 4 (33 percent) of 12 equipment disposals reviewed, the Medical Branch did not maintain in its property records the funding source information, including the catalog of federal domestic assistance (CFDA) number, federal awarding agency, and federal award number. Without federal award information, auditors were unable to determine if the Medical Branch followed any applicable federal awarding agency disposition instructions.

**In addition, the Medical Branch did not always adequately safeguard its equipment.** For 5 (7 percent) of 72 equipment items selected for physical inspection, the Medical Branch was unable to locate the item. The Medical Branch asserted that 4 of those items were moved to other locations; however, it was unable to provide documentation supporting those relocations. Auditors were unable to confirm that those items were adequately safeguarded. The Medical Branch did not identify that 1 item was missing until auditors selected that item for testing.

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

The following awards were affected by the issues discussed above.

CFDA No.	CFDA Title	Award Number	Award Year
43.001	Science	Unknown	Unknown
47.000	National Science Foundation	NSFDACS119442 (the Medical Branch received funds as a pass-through from Lockheed Martin Corporation)	March 31, 2012 to March 30, 2025
93.000	U.S. Department of Health and Human Services	N01-AI-40097/HHSN266	September 30, 2004 to September 30, 2010
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases	5U01CK000512-02	December 30, 2016 to December 29, 2021
93.242	Mental Health Research Grants	5U01MH083507-05	June 5, 2008 to April 30, 2013
93.350	National Center for Advancing Translational Sciences	5UL1TR001439-04	August 18, 2015 to March 31, 2020
93.837	Cardiovascular Diseases Research	5R01HL119869-05	August 9, 2013 to July 1, 2017
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	5P01NS39161	January 11, 2001 to December 31, 2007
93.855	Allergy and Infectious Diseases Research	5UC7AI094660-07	May 1, 2016 to April 30, 2021
93.855	Allergy and Infectious Diseases Research	5R01AI087643	December 15, 2010 to November 30, 2016

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**2018 – 123 (Continued)**

CFDA No.	CFDA Title	Award Number	Award Year
93.855	Allergy and Infectious Diseases Research	5UC7AI1070083-05	May 3, 2006 to April 20, 2012
93.866	Aging Research	5P30AG024832-05	June 15, 2005 to May 31, 2010
98.001	USAID Foreign Assistance for Programs Overseas	AIDOAAA1300084 (the Medical Branch received funds as a pass-through from the University of Texas at El Paso)	September 27, 2013 to September 26, 2017

Other awards were affected by the issues discussed above; however, because the Medical Branch did not maintain the award information, a complete list of awards affected could not be determined.

Corrective Action:

This finding was reissued as current year reference number 2021-108.

**2018 – 125 Special Tests and Provisions – Key Personnel Activities Allowed or Unallowed Allowable Costs/Cost Principles**

**Federal Program Title:** Research and Development Cluster  
**Federal Agencies:** U.S. Department of Defense, National Science Foundation, and U.S. Department of Health and Human Services  
**Award years:** See below  
**Award numbers:** 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:** 2017-040 and 2016-043  
**Initial Year Written:** 2016  
**Status:** Implemented

Key Personnel

A recipient of federal awards must obtain approval from federal awarding agencies for (1) changes to a key person specified in the application or the federal award, or (2) the disengagement from the project for more than three months or a 25 percent reduction in time devoted to the project by the approved project director or principal investigator (Title 2, Code of Federal Regulations (CFR), Section 200.308(c)(1)).

**The University of Texas Medical Branch at Galveston (Medical Branch) did not consistently ensure that key personnel were involved in projects as required.** Specifically, for 8 (13 percent) of 60 projects tested, the key personnel specified in the award agreement did not meet the identified level of involvement for fiscal year 2018. The Medical Branch did not obtain approval from the federal awarding agency for changes to the level of involvement for the key personnel for all 8 of those projects. Those errors occurred because the Medical Branch did not have an adequate process in place to monitor changes in the level of involvement for key personnel.

Not obtaining prior approval for reductions in the level of involvement, or disengagement from the project, for key personnel may result in federal sponsors being unaware of changes to key personnel.

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**2018 – 125 (Continued)**

The following awards were affected by the issue discussed above:

CFDA No.	CFDA Title	Award Number	Award Year
12.420	Military Medical Research and Development	W81XWH-09-2-0194 (the Medical Branch received funds as a pass-through from the American Burn Association)	September 30, 2009 to October 29, 2018
12.800	Air Force Defense Research Sciences Program	010847-003 (the Medical Branch received funds as a pass-through from the University of Cincinnati)	March 21, 2017 to March 20, 2019
47.049	Mathematical and Physical Sciences	DMS-1361318	September 1, 2014 to August 31, 2018
93.279	Drug Abuse and Addiction Research Programs	5R01DA040621-03	July 1, 2016 to June 30, 2021
93.350	National Center for Advancing Translational Sciences	5UL1TR001439-04	August 18, 2015 to March 31, 2020
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS096305-03	February 1, 2016 to January 31, 2021
93.855	Allergy and Infectious Diseases Research	5P01AI062885-10	July 1, 2005 to August 31, 2018
93.866	Aging Research	5R01AG054025-03	July 15, 2016 to March 31, 2021

**Corrective Action:**

Corrective action was taken.

University of Texas Rio Grande Valley

**2020 – 151      Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title:**                    **Student Financial Assistance Cluster**  
**Federal Agency:**                            **U.S. Department of Education**  
**Award year:**                                    **July 1, 2019, to June 30, 2020**  
**Award numbers:**                            **CFDA 84.063, Federal Pell Grant Program, P063P192296; and CFDA 84.268, Federal Direct Student Loans, P268K202296**  
**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:**    **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 (*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).

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 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).

**2020 – 151** (Continued)

**For 12 (20 percent) of 60 students tested, the University did not accurately report campus-level or program-level data elements to NSLDS or did not report enrollment statuses in a timely manner. Specifically:**

- For 7 students, the enrollment status effective date was reported incorrectly at both the campus- and program-levels. 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 7 students ranged from 1 to 29 days after the actual effective date of the enrollment level change. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system. Specifically, the system is configured to report the date when a change is processed rather than the actual effective date.
- For 2 students, the enrollment effective date was reported accurately to NSLDS at the campus-level; however, a different enrollment effective date was inaccurately reported at the program-level for the same enrollment status. As noted above, those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 3 students, a withdrawal status was not reported to NSLDS within 60 days of the date the University determined that the student unofficially withdrew from the Spring 2020 term. The University's process is to (1) identify the last date of attendance for students who unofficially withdraw from the term during the end of term grade processing and (2) manually update the student's record on the NSLDS website. However, the unofficial withdrawal status was not reported for those three students due to a staff oversight. After auditors notified the University about the oversight, the University reported the status changes to NSLDS, but that reporting was done 79 days after the University determined the students' date of withdrawal.

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.



**2020 – 152      Activities Allowed or Unallowed  
Allowable Costs/Cost Principles**

**Federal Program Title:**            **Education Stabilization Fund**  
**Federal Agency:**                    **U.S. Department of Education**  
**Award years:**                         **See below**  
**Award numbers:**                    **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:**                     **No**  
**Initial Year Written:**                **2020**  
**Status:**                                 **Implemented**

<u>CFDA No.</u>	<u>Program Name</u>	<u>Award Number</u>	<u>Award Year</u>
84.425F	Higher Education Emergency Relief Fund Institutional Portion	P425F201597	May 6, 2020, to May 5, 2021
84.425L	Higher Education Emergency Relief Fund Minority Serving Institutions	P425L200083	June 1, 2020, to May 31, 2021

**Direct Costs**

Allowable costs charged to federal programs must (1) be necessary and reasonable; (2) conform to any limitations or exclusions set forth in the cost principles or in the federal award; (3) be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity; (4) be accorded consistent treatment; (5) be determined in accordance with generally accepted accounting principles, (6) not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program; and (7) be adequately documented (Title 2, Code of Federal Regulations (CFR), Section 200.403).

Section 18004(c) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act allows recipients to use up to 50 percent of the funds received for the Institutional Portion of the Higher Education Emergency Relief Fund (HEERF) award to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus so long as such costs do not include payment (1) to contractors for the provision of pre-enrollment recruitment activities, (2) to endowments, or (3) for capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship. Section 18004(a)(2) of the CARES Act allows recipients to use funds received for the Minority Serving Institutions portion of the HEERF award under that section to defray expenses incurred by the recipient, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll (Public Law 116-136).

**The University of Texas Rio Grande Valley (University) did not ensure that all costs charged to its Higher Education Emergency Relief Fund (HEERF) awards were allowable.** Specifically, for 2 (3 percent) of 61 non-payroll expenditures tested, the University expended \$1,836 on floor mats and live streaming software that were not related to the University’s response to the coronavirus. In addition, for 3 (5 percent) of 60 payroll expenditures tested, the University allocated payroll expenditures totaling \$5,232 for unallowable activities. While the University’s review and approval process identified those costs as unallowable, the University recorded the expenditures in its financial system as a result of staff oversight.

After auditors brought those errors to the University’s attention, it transferred those expenditures to an institutional account and reversed the associated indirect costs; therefore, there were no questioned costs. After correcting those errors, the University performed a self-review and identified and corrected other unallowable non-payroll expenditures totaling \$3,972 and payroll expenditures totaling \$4,495.

**2020 – 152 (Continued)**

Corrective Action:

Corrective action was taken.

Indirect Costs

Indirect costs are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. Indirect costs shall be distributed to applicable federal awards on the basis of modified total direct costs, consisting of all salaries and wages, fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward. Modified total direct costs excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, and participant support costs, as well as the portion of each subaward in excess of \$25,000 (Title 2, CFR, Part 200, Section 200.68 and Appendix III).

**For 2 (20 percent) of 10 indirect cost charges tested, the University included unallowable costs in the direct cost base it used to calculate the indirect cost charge.** Specifically, the University included a capital equipment expense of \$10,710 and a rental cost expense of \$2,170 in the direct cost base. As a result, the University overcharged \$2,872 in indirect costs for those two charges tested. After auditors brought those errors to the University's attention, the University removed those expenses from the direct cost base and reversed the \$2,872 in indirect costs; therefore, there were no questioned costs.

Corrective Action:

Corrective action was taken.

**2020 – 153 Cash Management**

**Federal Program Title:** Education Stabilization Fund  
**Federal Agency:** U.S. Department of Education  
**Award years:** See below  
**Award numbers:** 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:** Unknown  
**Repeat finding:** No  
**Initial Year Written:** 2020  
**Status:** Implemented

CFDA No.	Program Name	Award Number	Award Year
84.425E	Higher Education Emergency Relief Fund Student Portion	P425E202806	April 25, 2020, to April 24, 2021
84.425F	Higher Education Emergency Relief Fund Institutional Portion	P425F201597	May 6, 2020, to May 5, 2021
84.425L	Higher Education Emergency Relief Fund Minority Serving Institutions	P425L200083	June 1, 2020, to May 31, 2021

**2020 – 153 (Continued)**

Cash Draws

For non-federal entities, payments methods must minimize the time between the transfer of funds from the United States Treasury and the disbursement of those funds by the non-federal entity. Advance payments to a non-federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-federal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for any direct program or project costs and the proportionate share of any allowable indirect costs (Title 2, Code of Federal Regulations (CFR), Section 200.305(b)).

**The University of Texas Rio Grande Valley (University) did not minimize the time between transfer of funds from the U.S. Treasury and the disbursement of those funds.** The University drew down its full allocation of Higher Education Emergency Relief Fund (HEERF) awards upon authorization from the U.S. Department of Education; however, it did not have actual or immediate cash requirements at the time it drew down those funds. Specifically:

- For the HEERF Student Portion, the University drew down \$17,167,129 on April 28, 2020; however, it had expended only approximately \$476,000 at the time of the draw. As of the end of the fiscal year (August 31, 2020), the University still had not expended approximately \$4.5 million of those funds.
- For the HEERF Institutional Portion, the University drew down \$17,167,129 on May 11, 2020; however, it did not begin expending those funds until 42 days later. As of the end of the fiscal year (August 31, 2020), the University still had not expended approximately \$10 million of those funds.
- For the HEERF Minority Serving Institutions Portion, the University drew down \$2,425,833 on June 2, 2020; however, it did not begin expending those funds until 20 days later. The University expended all of those funds as of the end of the fiscal year (August 31, 2020).

The University had established policies and procedures for managing federal funds and for requesting and documenting cash draws; however, it did not follow those procedures when it drew down its HEERF awards.

Corrective Action:

Corrective action was taken.

Interest on Advances

A non-federal entity must maintain advances of federal funds in interest-bearing accounts unless: (1) the non-federal entity receives less than \$120,000 in federal awards per year, (2) the best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on federal cash balances, or (3) the depository would require an average or minimum balance so high that it would not be feasible within the expected federal and non-federal cash resources (Title 2, CFR, Section 200.305(b)(8)). Interest earned 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 U.S. Department of Health and Human Services Payment Management System (Title 2, CFR, Section 200.305(b)(9)).

**The University did not identify, track, or remit to the U.S. Department of Health and Human Services interest it earned on federal funds received in advance of program expenses for fiscal year 2020.** The University did not maintain its advances of HEERF funds, as described above, in interest-bearing accounts. As a result, auditors were unable to determine the amount of interest that it would have been required to remit, if any, to the federal government for fiscal year 2020.

Corrective Action:

Corrective action was taken.

**2020 – 154      Period of Performance**

**Federal Program Title:**            **Education Stabilization Fund**  
**Federal Agency:**                    **U.S. Department of Education**  
**Award years:**                         **See below**  
**Award numbers:**                    **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:**                     **No**  
**Initial Year Written:**               **2020**  
**Status:**                                 **Implemented**

CFDA No.	Program Name	Award Number	Award Year
84.425F	Higher Education Emergency Relief Fund Institutional Portion	P425F201597	May 6, 2020 to May 5, 2021
84.425L	Higher Education Emergency Relief Fund Minority Serving Institutions	P425L200083	June 1, 2020 to May 31, 2021

A recipient may charge to a federal award only allowable costs incurred during the period of performance and any costs incurred before the federal award that were authorized by the federal awarding agency or pass-through entity (Title 2, Code of Federal Regulations (CFR), Section 200.309).

Pre-award costs are those incurred prior to the effective date of the federal award or subaward directly pursuant to the negotiation and in anticipation of the federal award for which such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the federal award and only with the written approval of the federal awarding agency (Title 2, CFR, 200.458). Pre-award costs incurred on or after March 13, 2020, the date of the Proclamation of National Emergency, are approved per the Recipient’s Funding Certification and Agreement for the Institutional Portion of the Higher Education Emergency Relief Fund (HEERF), as well as for the Minority Serving Institutions portion of the funding (Public Law 116-136).

**The University of Texas Rio Grande Valley (University) did not ensure that all costs charged to its HEERF awards were incurred within the period of performance.** Specifically, for 10 (16 percent) of 61 expenditures tested, the University incurred the costs between March 4, 2020, and March 12, 2020, before the date of the Proclamation of National Emergency. Those expenditures and associated indirect costs totaled \$14,853. The University’s review process was not sufficient to identify those errors. After auditors brought those errors to the University’s attention, the University transferred those expenditures to an institutional account and reversed the associated indirect costs; therefore, there were no questioned costs.

In addition, based on an analysis of the full population of the University’s HEERF expenditures, auditors identified 15 additional expenditures and associated indirect costs that were incurred prior to March 13, 2020, totaling \$34,684. However, the University independently identified and corrected those errors in October 2020 prior to being notified by the auditors.

Corrective Action:

Corrective action was taken.

University of Texas at San Antonio

**2020 – 155      Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019 to June 30, 2020</b>
<b>Award numbers:</b>	<b>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</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>

Disbursement Notification Letters

If an institution credits a student's ledger account with Teacher Education Assistance for College and Higher Education (TEACH) Grants, the institution must notify the student of (1) the anticipated date and amount of the disbursement, (2) the student's right to cancel all or a portion of that grant and have the grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student must notify the institution that he/she wishes to cancel the grant or grant disbursement. 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, Code of Federal Regulations (CFR), Section 668.165).

**For 1 (2 percent) of 43 disbursements tested, the University of Texas at San Antonio (University) did not send a disbursement notification letter within the required time frame.** For that student, the University sent the disbursement notification letter 46 days after crediting the student's ledger account with TEACH Grant funds. That error occurred because of an issue related to the configuration of the University's automated process for sending TEACH Grant disbursement notification letters to students during the Fall 2019 academic term. Based on an analysis of TEACH Grant disbursements made for the Fall 2019 term, this issue affected a total of 84 disbursements. The University identified and corrected the problem, and disbursement notification letters were sent to students. However, those letters were sent between 40 and 46 days after the initial disbursements were made for the term. Receiving disbursement notification letters late impairs students' ability to cancel their grants.

Corrective Action:

Corrective action was taken.

Transfer Monitoring

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).

**2020 – 155 (Continued)**

**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.

Recommendation:

The University should strengthen its controls to ensure that it reviews the financial assistance history from NSLDS for all transfer students prior to disbursing funds.

Views of Responsible Officials 2020:

*The University acknowledges 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 has implemented process enhancements in this area. Our office will implement two separate enhancements for the Transfer Monitoring process. We will have a new selection identifier set up in the Banner system to find all students who require transfer monitoring as well as exclude students who have already had transfer monitoring run. Secondly, we will create a RRAAREQ Report which adds a hold to the RRAAREQ form that allows funds to memo but NOT disburse. This report will be reviewed daily. When the above Transfer Monitoring process is run with the selection identifier, the NSLDS record returns and updates the RNASL form. These holds will be satisfied manually on RRAAREQ after the federally mandated seven-day Transfer Monitoring hold is expired.*

Views of Responsible Officials 2021:

*The University acknowledges the finding. The University has fully developed and implemented the corrective actions that have improved the process.*

Corrective Action Plan 2021:

*The University has implemented process enhancements in this area. Our office has implemented an enhancement for the Transfer Monitoring process. We created new population selections for our Transfer Monitoring selection identifiers which were tested successfully and are now set up in the Banner system. These population selections will find all students who require transfer monitoring as well as exclude students who have already had transfer monitoring run. This process has been fully implemented for Spring Term.*

**Implementation Date:** December 1, 2021

**Responsible Persons:** Lisa Allison and Jennifer Lozano- Lowe

**2020 – 156      Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title:**            **Student Financial Assistance Cluster**  
**Federal Agency:**                    **U.S. Department of Education**  
**Award year:**                            **July 1, 2019, to June 30, 2020**  
**Award numbers:**                    **CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194169; 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**  
**Statistically valid sample:**        **No and not intended to be a statistically valid sample**  
**Type of finding:**                    **Significant Deficiency and Non-Compliance**  
**Questioned Costs:**                 **\$971**  
**Repeat finding:**                      **No**  
**Initial Year Written:**                **2020**  
**Status:**                                  **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 assistance earned by the student is less than the amount that was disbursed to the student or on his or 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)).

**For 2 (3 percent) of 61 students tested, the University of Texas at San Antonio (University) did not perform the required Title IV return calculations.** Specifically:

- For 1 student, the University did not identify that the student unofficially withdrew from the Fall 2019 term. That error occurred because of a manual error the University made during its process for determining unofficial withdrawals for the term. After auditors brought the issue to the University's attention, it performed the return calculation and returned Title IV funds as required; therefore, there were no questioned costs.
- For 1 student, the University incorrectly disbursed Title IV assistance for a term in which the student withdrew. Because the student had not completed all of the University's requirements to receive aid, the student had not received Title IV assistance at the time of withdrawal. As a result, the University did not perform a return calculation. When the student completed those requirements, the University incorrectly disbursed Title IV assistance to the student for the term in which the student withdrew, rather than completing a return calculation to determine whether the student was eligible for a post-withdrawal disbursement. As a result, the University disbursed \$971 associated with CFDA 84.063, Federal Pell Grant Program, award number P063P193294 more than the student was eligible to receive based on the percentage of the term the student completed.

The University did not have sufficient monitoring controls to identify all students requiring a Title IV return calculation. In addition, the University did not have controls to prevent its student information system from disbursing Title IV assistance to withdrawn students.

**Corrective Action:**

Corrective action was taken.

**CORRECTIVE ACTION PLAN**  
**FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT**  
**YEAR ENDED AUGUST 31, 2021**



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**STATE OF TEXAS  
CORRECTIVE ACTION PLAN – CLA  
YEAR ENDED AUGUST 31, 2021**

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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.



**2021 – 001 Allowable Costs/Cost Principles – Indirect Cost Reimbursements**

**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Repeat Finding:** No

**Recommendation:** DSHS should implement a formally documented review process over the completeness and accuracy of the indirect cost reimbursement calculations.

**Views of responsible officials:** *DSHS acknowledges and agrees with the recommendation on the indirect cost drawn for ELC ALN 93.323. Through analysis of the exception identified in the audit, DSHS will work to develop and implement corrective action to further improve the process for review of the indirect cost calculations*

**Corrective action plan:** *DSHS will implement process review enhancements in this area. DSHS will implement manager review processes for the Indirect Cost calculations before being submitted to Cash Management for the draw of indirect cost reimbursements.*

**Implementation dates:** *March 2022*

**Responsible persons:** *Leslie Aguilar, Accounting Director*

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## **2021 – 002 Reporting – FFATA Subawards**

**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**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.

**Views of responsible officials:** DSHS agrees with this recommendation. Existing FFATA reporting procedures should be formalized and enhanced.

**Corrective action plan:** DSHS Contract Management Section has a process to ensure FFATA reports submitted every month are complete and accurate, however, it is not formally documented. DSHS Contract Management Section is currently developing a checklist between the FFATA Coordinator and the Contract Management Section Finance Team to document processes and controls established by each area to ensure complete and accurate reported data, to include a final signoff verifying review. Subsequently, the Contract Management Section will update existing procedures to incorporate the checklist by March 1, 2022.

**Implementation date:** March 1, 2022

**Responsible person(s):** Patty Melchior, Director, Contract Management Section



## **HEALTH AND HUMAN SERVICES COMMISSION**

### **Allowable Costs/ Cost Principles – Information Technology – Password Configuration 2021 - 003**

#### **Health and Human Services Commission / Department of Family and Protective Services/ Department of State Health Services**

**Views of responsible officials:** Agree

**Corrective action plan:**

CAPPS FIN - The CAPPS FIN team has implemented Password and other Security requirements as of August 9, 2021. To align with HHS IS Security Policy, the CAPPS FIN team has implemented the following: password setting has been changed from eight characters to 15 characters; extended password generations for password reuse has been changed from five to 12 generations; and the system will lock after three failed login attempts.

RMS - In order to comply with the HHSC IS Security Policy, HHS has submitted a change request form to our RMS vendor, Interactive Voice Applications, Inc. requesting a password configuration change as of 11/2/2021. The change request was completed on 12/9/2021 and accepted by HHS on 12/16/2021.

TIERS - In order to bring password settings into compliance with the HHSC IS Security Policy, TIERS Operations will work with the TIERS SSA Development team to replace the current IBM Security Access Manager (ISAM) tool with the IBM Security Identity Manager (ISIM) tool. This change will allow for password age customizations to be implemented by 1/31/2023.

Milestone 1: The TIERS Social Services Applications (SSA) Development team will direct users to the ISIM tool instead of the ISAM tool. Development and testing will happen between (September – December 2022)

Milestone 2: ISIM password changes will be released into production by January 2023.

**Implementation date:**

CAPPS FIN - 8/9/2021

RMS - 12/15/2021

TIERS - 1/31/2023

**Responsible Persons:**

Leatha Marr, Director, IT Application Services

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Jan Amazeen, Manager WM & RMS Unit  
Daniel Kellogg, Director, IT Infrastructure Services

## **2021 - 004**

### **Allowable Costs/Cost Principles – Cost Allocation Plan**

#### **Views of responsible officials:**

Bullet point one: HHSC acknowledges the findings. New Dept IDs are added to the PACAP based on whether a Dept ID is in use in the system of record (CAPPS-Fin) on the PACAP submission effective date. The “missing” Dept IDs used service dates before the PACAP effective date. However, these Dept IDs were setup and had transactions processed after the PACAP effective date, and therefore showed up in the audit samples as missing from the PACAP. This is expected as a normal part of HHSC’s operations, since new Dept IDs may be setup and transactions may be processed against the new Dept IDs well after a cost has been accrued for a variety of reasons. HHSC will further improve communication about HHSC’s business operations to address this finding.

Bullet point two: The Texas Health and Human Services Commission (HHSC) acknowledges and agree with the findings. Through analysis of the exceptions identified in the audit, HHSC will work to develop and implement corrective action to further improve the processes.

#### **Corrective action plan:**

Bullet point one: The following information was added to the FY 2022 PACAP to help clarify HHSC’s business operations.

“HHSC must promptly revise its PACAP whenever the procedures described in the existing plan become outdated. This situation can occur as a result of changes to the State Plan for one of the public assistance programs, organizational changes, changes in program operations or when other changes occur which make the procedures in the approved PACAP invalid. It can also result from changes in Federal law or regulations affecting the validity of the approved cost allocation procedures, or when a material defect in the PACAP is disclosed by either the State or the Cost Allocation Services (CAS) (formerly the Division of Cost Allocation (DCA)).” - Section I, pg. 7

“The information contained in Texas HHSC’s PACAP is based on information queried from HHSC’s system of record at a point in time; the effective date noted in this document. The estimates shown in the Fiscal Impact Statement are based on information that has been entered into the system of record as of the PACAP effective date.” - Section I, pg. 8

“Department IDs included in the PACAP represent all non-client services and non-subrecipient budgets or expenditures in open state appropriation years (current state appropriation year and past two state appropriation years) as of the PACAP effective date.” - Section I, pg. 9

The following additional clarifying language will be added to the next PACAP submission to clarify why this happens as a normal part of HHSC's operations.

"A new Dept ID may be charged for costs accrued before the PACAP effective date in accordance with the service date of the allowable good or service, and this could cause the Dept ID to appear to be missing from the PACAP when it was actually not in use by the effective date and therefore excluded from the submission. After completion of a PACAP submission, new Dept IDs are added to the next PACAP submission as a part of the normal course of HHSC's business operations."

Bullet point two: Fund Accounting will work with CFO Operations Support to implement an automated post reallocation verification of factor percentages ensuring that the correct actual percentages are allocated on the journal and posted in CAPPS.

**Implementation dates:**

Bullet point one: 8/31/2022

Bullet point two: 8/31/2022

**Responsible persons:**

Bullet point one: Racheal Kane, Federal Funds Director

Bullet point two: Racheal Kane, Federal Funds Director and Derrick Payton, Fund Accounting Manager

**2021 - 006**

**Subrecipient Monitoring – Subaward Agreements**

**Views of responsible officials:**

Accepted.

**Corrective action plan:**

The Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost rates for the Health and Human Services system cost reimbursement contracts. Once a rate is established, the contracting area incorporates the rate into the cost reimbursement contract. HHSC IDD-BHS will incorporate approved indirect cost rates into cost reimbursement contracts.

**Implementation dates:**

9/30/2022

**Responsible persons:**

Ariana Torres, Manager, Federal Funds Office Indirect Cost Group

Roderick Swan, Associate Commissioner, IDD-BH Contract Operations



**2021 - 009**

**Special Tests and Provisions – Provider Health and Safety Standards – Lack of Documentation**

**Views of responsible officials:**

Health Care Regulation (HCR) acknowledges the finding and will work internally to ensure the recommendations are implemented.

**Corrective action plan:**

Health Care Regulation (HCR) will implement policies and procedures to establish a process to maintain appropriate and required documentation related to completed recertification survey files as required by CMS.

1. For one sampled hospital, the survey file did not include a completed form CMS-1539 Medicare/Medicaid Certification and Transmittal.

**HCR policy will require Regional Directors to ensure that a signed CMS form 1539 is included with each completed survey packet for non-deemed hospital recertification surveys.**

2. For two sampled hospitals, the form CMS-1539 Medicare/Medicaid Certification and Transmittal was not signed by the Surveyor Team Lead.

**HCR policy will require Regional Directors to ensure that a signed CMS form 1539 is included with each completed survey packet for non-deemed hospital recertification surveys.**

3. Three sampled hospitals had their accreditation expire during the fiscal year and the required form CMS-1539 Medicare/Medicaid Certification and Transmittal and form CMS-2567 Statement of Deficiencies and Plan of Correction were not completed.

**The audit team required HCR to provide the following documentation for accredited hospitals:**

Request / Item
<p><i>Please provide us with supporting documentation for our In-State Hospital sample. Provide us with the following information:</i></p> <ol style="list-style-type: none"><li><i>1. If the hospital is accredited:</i><ol style="list-style-type: none"><li><i>a. Their last survey date</i></li><li><i>b. The accreditation letter</i></li></ol></li> <li><i>2. If the hospital is not accredited:</i><ol style="list-style-type: none"><li><i>a. Most recent survey file</i></li><li><i>b. The survey for Health and Safety Standards</i></li><li><i>c. Plan of Correction (if any)</i></li><li><i>d. Signed Form 1539</i></li></ol></li></ol>

The deficiency as written identified that a CMS-1539 and CMS-2567 were missing. These documents are not required by CMS to show reaccreditation has been accomplished for accredited hospitals.

HCR is required to maintain recertification survey information for accredited (deemed) hospitals as provided by CMS. The specific document provided to the state agency is a letter from the accrediting organization indicating that a facility has been surveyed, and they are or are not re-accredited (Medicare recertified). CMS provides oversight for the accrediting organizations and when their reaccreditation surveys occur. If the reaccreditation letter is not provided to the state agency, it is not feasible to comply with this requirement. In this instance, the re-accreditation letters were not available for the state agency to retrieve from CMS for the three sampled hospitals. The accrediting organizations had not completed the re-accreditation surveys on time, likely due to the ongoing public health emergency.

When the documents are received from CMS, HCR will require regional administrative assistants to ensure that re-accreditation letters are attached in the federal regulatory database for accredited hospitals.

**Implementation dates:**

August 31, 2022

**Responsible persons:**

Rachel Turner- Deputy Associate Commissioner, Health Care Regulation

**2021 - 008**

**Special Tests and Provisions – Provider Eligibility – Lack of Documentation**

**Views of responsible officials:** HHSC agrees with the finding. Access and Eligibility Services (AES) Long Term Care (LTC) provider screening protocol did not require contract staff to verify and print the provider's NPI by checking the NPPES database, printing the required database screening results, and uploading all screening results to the electronic contract file.

**Corrective action plan:** On March 30, 2020, CMS approved the Public Health Emergency waiver allowing exclusion checks for provider reenrollments and revalidations to be waived. HHSC continued to operate under this waiver during FY 2021.

Per waiver requirements, HHSC continued to complete Office of Inspector General (OIG) exclusion checks for newly enrolled providers. The audit sample selected for review only included exclusion checks for providers whose enrollment reenrollment/revalidation checks were due and waived during FY 2021. The most recent exclusion checks for the sample providers were completed while managed under a different division; therefore, CAPM did not have the supporting documentation to verify exclusion checks.

In December 2021, HHSC implemented the Provider Enrollment Management System (PEMS) which processes all required exclusion checks for initial and reenrolled/revalidated providers. There are policies and procedures in place to verify, collect and store the required information. In addition, CAPM staff perform monthly quality assessment reviews for enrolled, re-enrolled and revalidated providers to ensure all required Medicaid enrollment support documentation is completed and the documents are stored in the appropriate provider file.

AES has updated and implemented policies and procedures to ensure documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater. The AES LTC program area has updated and implemented Medicaid enrollment, reenrollment, and revalidation operational procedures, revised Form 5916, and trained staff to print dated screening results for Medicaid provider enrollment, reenrollment, and revalidation screenings and check and print dated NPI verification through the NPPES registry.

Risk-based screening documentation is saved to the appropriate provider contract file.

Providers' enrollment periods are maintained by Texas Medicaid & Healthcare Partnership (TMHP). LTC provider enrollment, revalidation, reenrollment, and risk-based screenings transitioned into an automated system, the Provider Enrollment Management System (PEMS) operated by the Texas Medicaid & Healthcare Partnership (TMHP). Components of PEMS include documentation of risk-based screening results at the time of Medicaid enrollment, revalidation, or reenrollment. TMHP will ensure the LEIE, and EPLS databases are checked at least monthly for all providers currently enrolled in Medicaid.

With the implementation of the Texas Medicaid & Healthcare Partnership's (TMHP) Provider Enrollment and Management System (PEMS), December 2021, PEMS is responsible for exclusion status' checks of providers and any person with an ownership or control interest or who is an agent or managing employee of the provider. PEMS will be the system of record for those checks, to which the Program areas have access to that information. Additionally, PCS Contract Reporting will re-start monthly checks as of January 2022 for a short period of time as PEMS was just implemented.

**Implementation date:**

December 31, 2021

**Responsible Party:**

Michael Blood, Interim Deputy Associate Commissioner, Medicaid and CHIP Services, CAPM  
Reynaldo De La Garza, AES Office of Administration  
Lakilia Jackson, AES Audit Coordinator  
Linda Dominguez, PCS Audit Coordinator

**2021 - 010**

**Special Tests and Provisions – Medical Loss Ratio (MLR) – Missing Data Elements**

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

**Corrective action plan:** It should be noted that the missing elements describe how the report was developed and do not impact the accuracy of the report or the MLR percentage.

FRAC will modify the Medical Loss Ratios reporting requirements and the Deliverables Requirements Matrix in the Uniform Managed Care Manual (UMCM).

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**Implementation date:**

Develop requirements: April 30, 2022  
Internal review/approval: June 30, 2022  
Legal review/approval: July 31, 2022  
August 31, 2022: Submit for UMCM Update  
December 31, 2022: Implement requirements

**Responsible Party:** Jason Mendl, Director Financial Reporting and Audit  
Coordination, Medicaid and CHIP Services

**2021 - 011**

**Special Tests and Provisions – Managed Care Financial Audit – Periodic Audits**

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

**Corrective action plan:** FRAC will determine the best way to post the Agreed Upon Procedures (AUP) audit results on the website. Posting audit results could require a change to the Statement of Work published for audit proposals because it may require a separate summary as a deliverable in the external audit firm's contract.

If a change to the Statement of Work is required, the first opportunity to implement is with the SFY 2020 AUPs, which will be completed in August/September 2023.

**Implementation date:**

Determine elements for summary: May 31, 2022  
Internal review/approval: August 31, 2022  
Modify Statement of Work: October 31, 2022  
Complete AUPs: September 30, 2023  
Post results summary to website: November 30, 2023

**Responsible Party:** Jason Mendl, Director of Financial Reporting and Audit  
Coordination, Medicaid and CHIP Services

**2021 - 005**

**Reporting – FFATA Subawards**

**Views of responsible officials:** AES agrees with the finding. However, AES does not have ownership of the FFATA Report Template. The FFATA Report Template is maintained by the Health and Human Services Commission's (HHSC's) Chief Financial Officer's (CFO's) Federal Funds Office Policy team. The FFATA Report Template was updated in October 2021, and the new form does not capture the management review and approval on the template. The FFATA Report Template will need to be updated to include the fields to record the management level review and approval.

**Corrective action plan:** AES will contact the HHSC CFO Federal Funds Office Policy team to share this audit finding, and request that the FFATA Report Template be updated. In the interim, until the FFATA Report Template is updated, the manager's approval will be recorded on the "upload tab" of the FFATA Report Template.

The FFATA procedures, implemented May 15, 2020, reflects the process for the manager's review. Effective for the January 2022 reporting period, the interim process will be implemented and the FFATA procedures will be updated by February 18, 2022. AES will contact the Federal Funds Office Policy team to share the audit finding and request updates to the FFATA template by February 18, 2022.

**Implementation dates:**

February 18, 2022

**Responsible persons:**

Reynaldo De La Garza AES Office of Administration  
Lakilia Jackson, AES Audit Coordinator

**2021 - 007**

**Reporting – Submission of FFATA Subawards**

**Views of Responsible Officials:**

Accepted

**Corrective Action Plan:**

Effective October 1, 2021, HHSC updated policies and procedures related to FFATA reporting to ensure the required subawards are submitted accurately and timely for all departments. Through the new process, Federal Funds Office (FFO) will collect and report the data provided from departments to FSRS.

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**Implementation Dates:**

10/1/2021

**Responsible Persons:**

Ed Sinclair, Director, IDD-BH Business Operations, HHSC

Racheal Kane, Federal Funds Director, HHSC



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Bhakti Patel, CPA  
Principal  
CLA (CliftonLarsonAllen LLP)

RE: MANAGEMENT RESPONSES TO STATEWIDE FEDERAL SINGLE AUDIT FY 2021

Ms. Patel:

Enclosed are the management responses for the two findings from the Statewide Federal Single Audit for FYE 08/31/21 for the Texas Rent Relief Program at TDHCA. Thank you and your team for your work on this project.

Finding 2021-013: Eligibility, Reporting – Information Technology – User Access, Change Management, and Vendor Management

Views of responsible officials: Management agrees with the finding and recommendation.

Corrective action plan:

- User Access: TDHCA management implemented a Neighborly and Bill.com User Access Policy & Procedures December 17, 2021 that applies to TDHCA and all vendor users, which requires TDHCA management to complete user access reviews on a quarterly basis and requires all vendors to conduct regular audits of the user log to ensure unauthorized users do not have access to systems. The policy requires deprovisioning of a user within 24 hours of the user leaving the project. TDHCA management completed a user access review in January 2022. TDHCA Information Systems staff is in the process of updating all policies, processes and procedures related to user access reviews of the Network and have completed a user access review on February 3, 2022.
- Change Management: TDHCA will implement and maintain a centralized tracking of all change requests to Neighborly and Bill.com.
- Vendor Management: TDHCA has received and reviewed a Neighborly SOC 1 Type report and requested assurance over the internal controls of Neighborly in the form of a SOC 1 Type 2





report. TDHCA is anticipating the report in the coming months. TDHCA will review the SOC 2 Type report 2 once received using a review checklist developed with criteria from ISACA.

Implementation date:

- For User Access, we will continue to follow Neighborly and Bill.com User Access Policy & Procedures. Updated policies, processes and procedures related to user access reviews of the Network will be implemented by March 31, 2022.
- For Change Management, we will implement a new tracking system by March 31, 2022 to be used from that point forward until program closure.
- For Vendor Management, review of the Neighborly SOC 1 Type 2 report will be completed within 30 days of receipt of the report.

Responsible Persons:

- User Access: Monica McCarthy, Texas Rent Relief Project Manager; Larry Mercadel, Director of Information Systems
- For Change Management, Monica McCarthy, Texas Rent Relief Project Manager
- For Vendor Management, DeAnn Kiser, Texas Rent Relief Financial Reporting Manager

Finding 2021-012: Eligibility

Views of responsible officials: Management agrees with the finding and recommendation.

Corrective action plan: To prevent similar errors from occurring until program closure, TRR management shared these findings with the external application review vendor on February 10, 2022, 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 10, 2022

Responsible Persons: Danny Shea, TRR Senior Program Manager

Sincerely,

DeAnn Kiser  
Texas Rent Relief Financial Reporting Manager



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## **2021 – 014 Reporting- Internal Control Finding**

**Views of responsible officials:** Management agrees with the auditor's recommendation to develop (and strengthen existing) procedures for all federal performance measures, including retention of documentation of reports submitted.

**Corrective action plan:** Data is downloaded from BMS quarterly into an Excel file. This data is then filtered to generate the appropriate report information. Reporting for the progress report is retained by saving the Excel file on a network drive where all GEER related administrative files are to be saved. The agency will hire a federal grant accountant and change access to the eGrants system from the Project Lead to this position to enter data and the CFO will review the reports prior to submission.

**Implementation date:** July 1, 2021: October 2021 progress report containing July-September 2021 data. Estimated March 2022 to hire a new position to perform reporting function.

**Responsible Persons:** Ken Martin

## **2021 – 015 Subrecipient Monitoring**

**Views of responsible officials:** Management agrees with the auditor's recommendation to develop (and strengthen existing) policies to require a review of all subaward agreements to ensure that all pass-through agreements from THECB include each of the required elements by 2 CFR §200.332.

**Corrective action plan:** In October 2021, THECB revised its federal templates to ensure all required coding, including the federal award dates or identification numbers, appeared on the contracts. Also, THECB added the missing award numbers and identification numbers upon amendment when possible. THECB staff has communicated the need to ensure complete federal award information across the Office of General Counsel staff responsible for final review of federal awards.

**Implementation date:** October 2021

**Responsible Persons:** Linda Natal, Director Contracts and Procurements

# Texas Workforce Commission

A Member of Texas Workforce Solutions

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Commissioner Representing  
the Public

Julian Alvarez  
Commissioner Representing  
Labor

Aaron Demerson  
Commissioner Representing  
Employers

Edward Sema  
Executive Director

## **2021 – 016 Allowable Costs/ Cost Principles – Information Technology – Password Management**

**Recommendation:** We recommend that TWC should update password configurations for their Network, Rehab Works, UI Benefits, UI Tax, CDER, and TWIST to be compliant with its internal policies.

**Views of responsible officials:** The Agency acknowledges and agrees with the finding. The Agency has determined that the network and these systems (Rehab Works, TWIST and RACF (including UI Benefits, UI Tax, and CDER), will need a password policy exception following the process outlined in the TWC ISM for exceptions. These systems are in the process of being replaced.

**Corrective action plan:** The Agency will process password policy exceptions to the TWC ISM for the network, as well as the following applications which are in the process of being replaced: Rehab Works, TWIST and RACF (UI Benefits, UI Tax, and CDER).

**Implementation date:** February 28, 2022

**Responsible Persons:** Heather Hall, Chief Information Officer

## **2021 – 017 Allowable Costs/ Cost Principles – MEUC Program Implementation**

**Recommendation:** We recommend that TWC should implement the required programs retroactively and/or enter obtain a waiver from the Department of Labor.

**Views of responsible officials:** The Texas Workforce Commission acknowledges that it has not implemented the Mixed Earners Unemployment Compensation (MEUC) program. Texas exited the pandemic unemployment programs effective benefit week ending June 26, 2021, and the expiration of the programs became effective on September 6, 2021.

**Corrective action plan:** TWC has communicated with the Department of Labor (DOL) on this topic as recently as January 3, 2022 and will continue communicating with DOL as appropriate.

**Implementation date:** N/A

**Responsible Persons:** Clay Cole, Unemployment Insurance Division Director

**2021 – 018 Eligibility, Special Tests and Provisions – UI Program Integrity – Overpayments – Improper Payment of Benefits**

**Recommendation:** We recommend that TWC provide additional training over eligibility requirements to individuals with access to make eligibility determinations in the UI system.

**Views of responsible officials:** The Texas Workforce Commission (TWC) acknowledges and agrees with the cause noted. TWC did take action and provided additional training as recommended.

**Corrective action plan:** TWC has provided additional training as recommended.

**Implementation date:** October 2022

**Responsible Persons:** Eric Holen, Unemployment Insurance Administration & Operational Support Director

**2021 – 019 Eligibility, Special Tests and Provisions – UI Program Integrity – Overpayments – Improper Payment of Benefits**

**Recommendation:** We recommend that TWC continue to review, monitor, and enhance eligibility procedures to detect and/or prevent fraudulent claimants from receiving benefits. Also, TWC should continue to enhance its assessment of risk related to the eligibility process and implement internal controls to help mitigate future identify theft frauds.

**Views of responsible officials:** The Texas Workforce Commission (TWC) acknowledges and agrees with the finding and concurs with the recommendation. TWC has historically maintained strong internal controls to address fraud and identity theft in the Regular program as well as the long-established Federal programs (Unemployment Compensation for Ex-Service Members; Unemployment Compensation for Federal Employees; DUA, etc.). TWC has implemented all required and recommended data crossmatches from the US Department of Labor and was an early adopter of the fraud-fighting services, protocols, and best practices of the National Association of State Workforce Agencies' UI Integrity Center.

TWC was inundated with unprecedented claims volumes associated to the CARES Act programs. In addition to the sheer volume, the Pandemic Unemployment Assistance (PUA) program exacerbated the scourge of fraudulent imposter claims. Unlike true unemployment insurance programs such as Regular State benefits and Pandemic Emergency Unemployment Compensation, PUA was designed primarily to provide for payments to individuals who were not eligible for traditional unemployment compensation, e.g., individuals who were self-employed or who had very limited work history. Congress mirrored the PUA program on the existing Disaster Unemployment Assistance (DUA) program. Like DUA, the PUA program was an *emergency program* activated in response to a crisis and designed to provide benefits to certain individuals who were ineligible for regular unemployment compensation or extended benefits.

By its very nature, the PUA program bypassed core internal controls in the Regular program designed to ensure integrity in the system. Because PUA addressed the self-employed or recently employed, it did not generally rely on past wages that exist in states' unemployment insurance systems as employer-reported quarterly employee wage records. Likewise, PUA eligibility was predicated on criteria related to

the COVID-19 pandemic (UIPL 16-20 §4(a)) rather than a traditional job-separation analysis based on a claim response from an employer. The employer claim notice and response control is vital to a *bona fide* unemployment insurance system because it serves, in part, as verification of the worker's identity and past employment with the employer. It is not unexpected, then, that of the 60 claims tested as part of this audit, the 5 which were identified as potentially ID theft imposter claims were each PUA claims.

While acknowledging that some amount of fraudulent ID theft claims were paid, TWC in general was successful in identifying and stopping the large majority of these claims prior to payment. Since the beginning of the pandemic in March 2020, approximately 5 million total unemployment benefit claims were filed and \$54 billion in total net benefits were paid. Of that population, more than 159,000 claims have been confirmed as ID theft. Of that, a little over 10,000 claimants were paid benefits in the amount of approximately \$56 million, or 0.1 percent of all benefit payouts. TWC protocols prevented an estimated \$827 million in payouts to confirmed ID theft claims.

Additionally, TWC claim-verification processes identified roughly 627,000 potential ID theft claims that had no benefits paid at all. Regarding these claims, TWC estimates that approximately \$3.5 billion in potentially fraudulent benefits were prevented from paying out. All told, TWC stopped nearly \$4.3 billion in potential ID theft payments. In summary, TWC is committed to the integrity of the unemployment compensation program and continues to commit significant resources to the on-going effort to eliminate fraud, waste, and abuse in the program.

**Corrective action plan:** TWC is continuing the work it began in FFY2020 to enhance and augment internal controls related to benefit fraud and ID theft fraud detection and prevention. That work includes aggressive data analytics analysis and leveraging tools available in-house and through vendors to accurately prevent fraudulent claims as early in the claims-filing process as possible. This work will be documented through divisional policy and program letters intended to clearly establish TWC's risk assessment processes and stipulate the appropriate internal controls to address the risk.

TWC is also continuing to analyze and investigate all claims deemed to be suspicious and to appropriately assess overpayments in accordance with USDOL directives.

**Implementation date:** Ongoing

**Responsible Persons:** Chuck Ross, Director, Division of Fraud Deterrence and Compliance Monitoring.

#### **2021 – 020 Special Tests and Provisions – UI Program Integrity – Overpayments – Lack of Data Collection**

**Recommendation:** We recommend that TWC develop a plan to capture and collect overpayment data.

**Views of responsible officials:** The Texas Workforce Commission (TWC) acknowledges and agrees with the finding of not programming overpayments associated with the Lost Wage Assistance (LWA) program. TWC has implemented overpayment tracking to capture and collect Pandemic Unemployment Assistance (PUA) and Federal Pandemic Unemployment Compensation (FPUC) overpayments, however programming for Lost Wage Assistance (LWA) is still pending.

**Corrective action plan:** The TWC implemented PUA and FPUC overpayment programming in May 2021 (waivers only) and December 2021 and communicated this to the Department of Labor January 3, 2022. TWC is trying to introduce programming for LWA overpayments prior to the FEMA close out period.

**Implementation date:** May 2021 for PUA waivers; December 2021 for FPUC and TBD for LWA.

**Responsible Persons:** Clay Cole, Unemployment Insurance Division Director

**2021 – 021 Period of Performance – Application of Program Income**

**Recommendation:** We recommend TWC update its process to apply expenditures to program income to use the service date of the expenditure rather than the WRAPS accounting date.

**Views of responsible officials:** The Texas Workforce Commission acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Texas Workforce Commission has developed and implemented corrective action to address this finding.

**Corrective action plan:** The Texas Workforce Commission has already implemented necessary process enhancements in this area. The procedure for spending program income has been updated to include the service dates when collecting expenditure data to be transferred.

**Implementation date:** July 15, 2021

**Responsible Persons:** Teri Goodwin, Financial Reporting Grant Accountant



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**Allowable Costs/ Cost Principles – Indirect Cost Lab Rate Allocation**  
Reference No. 2021 – 022

Views of Responsible Officials:

Management routinely performs reviews of our internal controls. The process of allocating participating, and non-participation construction costs was updated a few years ago and has prevented material errors in TxDOT billings to the Federal government. The controls are/were working properly to prevent material misallocation and/or inaccurate billing to the Federal government for general Construction charges and Construction Engineering costs (no material issues were identified by the auditor). The final questioned costs of \$160.44 represent 0.00025% of the total \$65MM population. TxDOT was proactive and vigilant in this situation and immediately worked to identify the issue and adopt resolutions.

Corrective Action Plan:

*Upon review of the applicable transactions and population of non-participating lab costs for Fiscal Year 2021, Management immediately applied the following short-term solution to discontinue the current allocation of these costs: Deactivate the non-participating construction cost activity as part of the lab allocation calculation. This action would prevent any potential inaccuracies in TxDOT's Federal billing related to the engineering non-participating lab expenditures. A long-term and permanent solution was identified shortly thereafter, that would include creating a non-participating construction engineering activity that would be applied in the project costing process. In addition, this new activity will be loaded into existing statewide letting projects, to receive the related lab allocation costs, that will link to the overall non-participating construction costs. The new lab allocation process that is created, will begin identifying the lab allocations related to the non-participating construction costs, as the non-participating construction engineering activity by the third quarter of Fiscal Year 2022.*

Implementation Date: Short-term solution was implemented on October 14th, 2021. Long-term solution to be fully implemented April 2022.

Responsible Persons: Maria Maldonado - Project Ledgers & Federal Billing Manager, Financial Management Division

**Cash Management, Subrecipient Monitoring, Special Tests and Provisions – Quality Assurance – Information Technology – User Access and Password Management**  
Reference No. 2021 – 023

Views of Responsible Officials:

The Department concurs with the recommendations.

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The Department implemented corrective action in December 2021 to resolve the password configuration finding. ITD is responsible for reviewing user access for its Division and vendors supporting those ITD functions within eGrants. AVN and PTN are responsible for reviewing user access for their respective divisions' employees and subgrantee staffs.

Corrective Action Plan:

*SiteManager- The Construction Division (CST) and ITD will work together to implement annual SiteManager user access reviews.*

- *ITD will produce a User Access Review Report.*
- *CST will distribute instructions for managers to use the User Access Review Report to validate users under their direction.*
- *CST will follow up with managers as necessary to ensure the review is completed.*

*CST will continue to work with ITD on improvements to the process based on feedback from the current year's review.*

*eGrants - ITD, AVN and PTN will implement policies and procedures to complete documented eGrants user access review, including review of all privileged accounts, at a minimum of once per year to verify all active accounts supported by their divisions' respective business purposes. These policies and procedures will be in accordance with State information security requirements.*

Implementation Date: April 2022

Responsible Persons:

SiteManager - Duane S. Milligan, P.E. - Director, CST

eGrants - Scott Rogillio - IT Applications Section Manager, ITD

Dan Harmon - Director, AVN

Mark Sprick - Administration and Program Support Section Director, PTN



**STATE OF TEXAS  
CORRECTIVE ACTION PLAN – OTHER AUDITORS  
YEAR ENDED AUGUST 31, 2021**

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**Section III – Corrective Action Plan – Other Auditors**

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TEXAS A&M UNIVERSITY

M. KATHERINE BANKS  
President

**FY 2021 Statewide Single Audit  
Management's Responses**

**Equipment and Real Property Management**

Finding 2021-101

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Texas A&M University will work to develop and implement corrective action.

Corrective Action Plan:

Texas A&M University Property Management will remind departments of the importance of updating location information, documenting serial numbers or other identifying information, affixing inventory tags, and promptly reporting missing assets. The reminder will include specific policy recommendations or examples of situations that need additional attention. The Property Management office will also work with those departments that had exceptions identified in the audit to increase compliance with 2 CFR 200. Property Management will continue the annual spot audit process to verify the accuracy of the location and serial number of federally funded assets.

Implementation Date: January 2022

Responsible Person: Todd Gregory

**Subrecipient Monitoring**

Finding 2021-102

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Texas A&M University will work to develop and implement corrective action.

Corrective Action Plan:

Texas A&M Sponsored Research Services (SRS) will ensure that the revised subaward agreement long form is used on all applicable subaward agreements so that subrecipients receive all information required in 2 CFR 200. In addition, contract negotiators will be reminded of the requirement to complete and document a subrecipient risk assessment as described in the procedure manual.

Implementation Date: March 2022

Responsible Person: Crissy Stratta



Accounting and Financial Management

THE UNIVERSITY OF TEXAS AT AUSTIN

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Phone: (512) 471-3723 FAX (512) 471-1651

Views of Responsible Officials:

Finding 2021-103

*The University concurs with the findings.*

Corrective Action Plan:

*The University has implemented significant process enhancements in the areas noted in the findings. Inventory compliance has been emphasized to all departments through one-on-one trainings and frequent communications from inventory services. The Hand Book of Business Policy (HBP) will be revised to include detailed procedures to ensure that the University is in compliance with the requirements.*

*Implementation Date: August 2022*

*Responsible Person: Lori Peterson*

Views of Responsible Officials:

The University of Texas Health Science Center at Houston agrees there is an opportunity for improvement in the strengthening controls of assets. Assets that were found in an incorrect location were found in close proximity to the listed room number, within the same department. Each department within the University is responsible for reporting timely changes or discrepancies regarding location or replacement of assets. Capital Assets Management will work with each department to ensure the most accurate and UpToDate asset information is reflected in our asset tracking system.

Corrective Action Plan:

Capital Assets Management will emphasize in its online Inventory Awareness course (Capital Assets Management – Inventory Awareness Course) the department’s responsibility to report changes in location, serial number, and custodian of assets. CAM will reinforce the use of the Inventory Awareness course as the departmental training tool for those responsible for asset oversight. CAM will also reinforce to department leadership in their monthly staff meeting the necessity of reporting timely changes in order to maintain the most accurate asset information.

*Implementation Date:* February 1, 2022

*Responsible Person:* Oscar Ballarta, Assistant Vice President - Finance



Views of Responsible Officials:

Finding 2021-105

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

Corrective Action Plan:

Equipment:

*UT Health-San Antonio's Property Control group will work with department inventory contacts during the current and subsequent annual inventory processes to ensure asset location identifiers are updated and serial numbers are correct. The University's Property Control group will also communicate with departments by email and virtual annual inventory preparation meetings to reinforce the importance of updating asset location identifiers and reviewing serial numbers, and to notify Property Control when assets are missing or no longer in the department's possession to ensure proper documentation is completed and on file.*

Equipment Disposition:

*UT Health-San Antonio experienced a unique and unprecedented circumstance this fiscal year with preparation efforts to quickly decommission and sell an existing building. These efforts included auctioning obsolete assets that remained in the building first at no cost to internal departments and then to the general public. The institution will review and modify the Handbook of Operating Procedures policy to incorporate the Property Deletion Request process related to retired facilities. The modified policy will include guidance and a special form when a multi-department mass deletion request is required for efficiency.*

*Implementation Date: March 2022*

*Responsible Person: Isaac Almaraz*

**Activities Allowed or Unallowed**  
**Allowable Costs/Cost Principles**  
**Period of Performance**  
**Special Tests and Provisions – Key Personnel**

Finding 2020-106

General Controls

Views of Responsible Officials:

MD Anderson Cancer Center (MDACC) acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, MDACC will work to develop and implement a corrective action to further improve the processes.

Corrective Action Plan:

MDACC has implemented process enhancements to help ensure that our systems stay updated. Information Systems (IT Engineering) will send an annual report by August 31<sup>st</sup> to the Information Systems application owners and Information Security of any server operating systems that need to be updated in the upcoming fiscal year.

*Implementation Date:* January 2022

*Responsible Person:* Emil Patel

**Equipment and Real Property Management**

Finding 2020-107

Views of Responsible Officials:

MD Anderson Cancer Center (MDACC) acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, MDACC will work to develop and implement a corrective action to further improve the processes.

Corrective Action Plan:

- The Cancer Center will emphasize bi-annually via communication to Property Officers and Administrators the importance on capturing correct and timely asset information. This includes keeping accurate and timely information on the location, serial number and disposition of assets.
- The Cancer Center will communicate during the annual inventory process the importance of validating current data in the system and request updates via the Asset Control team.

*Implementation Date:* Ongoing throughout FY 2022

*Responsible Person:* Freddy Garcia



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Finding 2021-108

**Equipment and Real Property Management**

Views of Responsible Officials:

Management agrees with the auditor's recommendation.

Corrective Action Plan:

UTMB will perform a review of its property records for accuracy. UTMB will also perform a review of its procedures and processes related to surplus assets to determine if any improvements could be made. Also of note, subsequent to the completion of the auditor's fieldwork, UTMB found two of the four assets reported as unable to locate.

Implementation Date: October 2022

Responsible Person: Mike Linton