



State of Texas Federal Portion of the

Statewide Single Audit Report for the Year Ended August 31, 2022



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

February 2023
Report No. 23-315

**STATE OF TEXAS
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YEAR ENDED AUGUST 31, 2022**

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INDEPENDENT AUDITORS' REPORTS
FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT
YEAR ENDED AUGUST 31, 2022

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Lisa R. Collier,
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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, 2022, and have issued our report thereon dated February 22, 2023, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

As described in Note 1 to the schedule of expenditures of federal awards, the schedule 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, 2023

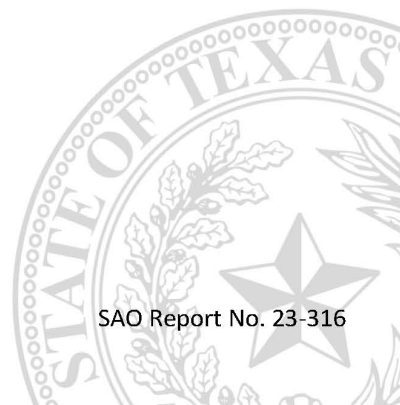
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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
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Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Texas's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State of Texas's major federal programs for the year ended August 31, 2022. The State of Texas's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The State's financial statements include the operations of a blended component unit, Texas A&M Research Foundation (TAMRF), which expended approximately \$72.5 million in federal awards, which is not included in the State's schedule of expenditures of federal awards for the year ended August 31, 2022. 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).

Qualified Opinions on Temporary Assistance for Needy Families and the Medicaid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Temporary Assistance for Needy Families (TANF) and the Medicaid Cluster (Medicaid) for the year ended August 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended August 31, 2022.

Basis for Qualified and Unmodified Opinions

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

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

Matters Giving Rise to Qualified Opinions on TANF and the Medicaid Cluster

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

Agency	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	ALN 93.558 – Temporary Assistance for Needy Families	Reporting	2022-013
Health and Human Services Commission	Medicaid Cluster	Special Tests and Provisions – Provider Eligibility	2022-014

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State of Texas's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State of Texas's compliance with the requirements of each major federal program as a whole. We did not audit the State'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 (PRF) and American Rescue Plan (ARP) Rural Distribution major federal program (the other auditor's major federal program), which represents approximately 0.3% of total federal assistance expended by the State for the year ended August 31, 2022. The other auditor's major federal program is identified in the accompanying schedule of findings and questioned costs as a major federal program and was audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the other auditor's major federal program is based solely on the reports of the other auditor.

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

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

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

Other Matters

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

Agency/ University	Major Program	Compliance Requirement	Finding Number
Department of Family and Protective Services	ALN 93.558 – Temporary Assistance for Needy Families	Eligibility	2022-002
		Reporting	2022-003
Department of Public Safety	ALN 97.067 – Homeland Security Grant Program	Period of Performance	2022-004
Department of State Health Services	ALN 21.027 – Coronavirus State and Local Fiscal Recovery Fund	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2022-006
		Period of Performance	2022-007
		Reporting	2022-008
Health and Human Services Commission	ALN 93.558 – Temporary Assistance for Needy Families Medicaid Cluster SNAP Cluster	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2022-010

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	ALN 93.558 – Temporary Assistance for Needy Families	Reporting	2022-012
	Medicaid Cluster	Special Tests and Provisions – Medical Loss Ratio (MLR)	2022-015
Office of the Governor	ALN 16.575 – Crime Victim Assistance ALN 97.067 – Homeland Security Grant Program	Reporting	2022-016
Texas Commission on Environmental Quality	Drinking Water State Revolving Fund (DWSRF) Cluster	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2022-018
Texas Department of Housing and Community Affairs	ALN 21.023 – Emergency Rental Assistance Program	Eligibility	2022-022
		Reporting	2022-023
		Special Tests and Provisions – ERA Funds Reallocation	2022-025
	ALN 93.568 – Low-Income Home Energy Assistance Program	Reporting	2022-024
Texas Workforce Commission	ALN 93.558 – Temporary Assistance for Needy Families	Reporting	2022-027
	Child Care and Development Fund Cluster	Reporting	2022-028

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

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

Report on Internal Control Over Compliance

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

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

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Agency	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	ALN 93.558 – Temporary Assistance for Needy Families	Reporting	2022-013
Health and Human Services Commission	Medicaid Cluster	Special Tests and Provisions – Provider Eligibility	2022-014

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 Family and Protective Services	ALN 93.558 – Temporary Assistance for Needy Families	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2022-001
		Eligibility	2022-002
		Reporting	2022-003
Department of Public Safety	ALN 97.067 – Homeland Security Grant Program	Period of Performance	2022-004
		Reporting	2022-005
Department of State Health Services	ALN 21.027 – Coronavirus State and Local Fiscal Recovery Fund	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2022-006
		Period of Performance	2022-007
		Reporting	2022-008
Health and Human Services Commission	ALN 93.558 – Temporary Assistance for Needy Families Medicaid Cluster SNAP Cluster	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Eligibility, Matching, Level of Effort, and Earmarking, Reporting, Subrecipient Monitoring, Special Tests	2022-009
		Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2022-010

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	ALN 93.558 – Temporary Assistance for Needy Families	Earmarking	2022-011
		Reporting	2022-012
	Medicaid Cluster	Special Tests and Provisions – Medical Loss Ratio (MLR)	2022-015
Office of the Governor	ALN 16.575 – Crime Victim Assistance ALN 97.067 – Homeland Security Grant Program	Reporting	2022-016
Texas Commission on Environmental Quality	Drinking Water State Revolving Fund (DWSRF) Cluster	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Cash Management, Period of Performance, Suspension and Debarment	2022-017
		Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2022-018
		Period of Performance	2022-019
Texas Department of Agriculture	Food Distribution Cluster	Cash Management, Eligibility, Special Tests and Provisions-Accountability for USDA Foods	2022-020
Texas Department of Housing and Community Affairs	ALN 21.023 – Emergency Rental Assistance Program ALN 93.568 – Low-Income Home Energy Assistance Program	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Cash Management, Eligibility, Earmarking, Period of Performance, Reporting, Subrecipient Monitoring, and Special Tests and Provisions	2022-021
		Eligibility	2022-022
	Reporting	2022-023	
	Special Tests and Provisions – ERA Funds Reallocation	2022-025	
	ALN 93.568 – Low-Income Home Energy Assistance Program	Reporting	2022-024

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Texas Workforce Commission	ALN 17.225 – Unemployment Insurance	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Eligibility, Reporting, Special Tests and Provisions	2022-026
	ALN 93.558 – Temporary Assistance for Needy Families	Reporting	2022-027
	Child Care and Development Fund Cluster	Reporting	2022-028
		Special Tests and Provisions – Fraud Detection and Payment	2022-029
The University of Texas M.D. Anderson Cancer Center	Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Reporting	2022-101

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

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

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



CliftonLarsonAllen LLP

Austin, Texas
 February 22, 2023

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
Peace Corps					
Peace Corps	08.XXX	140D0421P0123	\$ -	\$ 41,374	\$ 41,374
Total - Peace Corps			-	41,374	41,374
U.S. Department of Agriculture					
U.S. Department of Agriculture	10.XXX	U5129	-	58,179	58,179
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		000494	-	13,449	13,449
Total - ALN 10.XXX			-	71,628	71,628
Agricultural Research Basic and Applied Research	10.001		7,540	393,842	401,382
<i>Pass-Through from CRDF Global</i>		54-17773406	-	353,717	353,717
Total - ALN 10.001			7,540	747,559	755,099
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	2,624,500	2,624,500
Wildlife Services	10.028		-	220,716	220,716
Conservation Reserve Program	10.069		5,905	86,223	92,128
Voluntary Public Access and Habitat Incentive Program	10.093		61,229	368,432	429,661
Outreach Education and Technical Assistance	10.147		-	13,970	13,970
Market News	10.153		-	8,600	8,600
Federal-State Marketing Improvement Program	10.156		-	118,893	118,893
Market Protection and Promotion	10.163		-	1,433,024	1,433,024
Specialty Crop Block Grant Program - Farm Bill	10.170		-	196,848	196,848
<i>Pass-Through from Nacogdoches Economic Development Corporation</i>		M2000832	-	1,849	1,849
<i>Pass-Through from Texas Pecan Board</i>		M2100536	-	2,315	2,315
Total - ALN 10.170			-	201,012	201,012
Organic Certification Cost Share Programs	10.171		24,991	-	24,991
COVID-19 - Food Bank Network	10.182		-	5,919	5,919
Grants for Agricultural Research, Special Research Grants	10.200		-	719	719
<i>Pass-Through from Kansas State University</i>		A20-0100-S005	-	(2)	(2)
<i>Pass-Through from Kansas State University</i>		A21-0191-S005	-	34	34
<i>Pass-Through from Kansas State University</i>		A22-0149-S002	-	2,819	2,819
<i>Pass-Through from Mississippi State University</i>		327054 06 14	-	-	-
<i>Pass-Through from University of Florida</i>		FR21-1	-	27,763	27,763
<i>Pass-Through from University of Florida</i>		M2002747	-	1,939	1,939
<i>Pass-Through from University of Florida</i>		2000755002	-	2,491	2,491
<i>Pass-Through from University of Florida</i>		2000808471	-	1,540	1,540
<i>Pass-Through from University of Florida</i>		2200903793	-	1,519	1,519
<i>Pass-Through from University of Florida - Gainesville</i>		2200995885	-	996	996
Total - ALN 10.200			-	39,818	39,818
Higher Education - Graduate Fellowships Grant Program	10.210		-	55,936	55,936
Sustainable Agriculture Research and Education	10.215		-	19,877	19,877
<i>Pass-Through from University of Georgia</i>		00001738	-	6,646	6,646
<i>Pass-Through from University of Georgia</i>		00001797	-	(99)	(99)
<i>Pass-Through from University of Georgia</i>		00001979	-	32,616	32,616
<i>Pass-Through from University of Georgia</i>		00001998	-	22,627	22,627
<i>Pass-Through from University of Georgia</i>		00002004	-	8,637	8,637
<i>Pass-Through from University of Georgia</i>		00002287	-	644	644
<i>Pass-Through from University of Georgia</i>		00002444	-	5,422	5,422
<i>Pass-Through from University of Georgia</i>		00002445	-	18,054	18,054
<i>Pass-Through from University of Georgia</i>		00002611	-	15,169	15,169
Total - ALN 10.215			-	129,593	129,593
1890 Institution Capacity Building Grants	10.216		26,914	13,002	39,916
<i>Pass-Through from University of Arkansas</i>		229-23-11110612	-	6,732	6,732
Total - ALN 10.216			26,914	19,734	46,648

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Agriculture (continued)					
Higher Education - Institution Challenge Grants Program <i>Pass-Through from University of Arkansas</i>	10.217	UA2021-208	\$ 67,353	\$ 45,761	\$ 113,114
			-	101	101
Total - ALN 10.217			67,353	45,862	113,215
Biotechnology Risk Assessment Research	10.219		-	295,149	295,149
Hispanic Serving Institutions Education Grants	10.223		-	263,637	263,637
Extension Collaborative on Immunization Teaching & Engagement <i>Pass-Through from eXtension Foundation</i>	10.229	EXC1-2021-2063	-	-	-
			-	21,770	21,770
<i>Pass-Through from 1890 Universities Foundation</i>		EXCITE-ACT1- 1890FN-PVAMU-01	-	15,155	15,155
Total - ALN 10.229			-	36,925	36,925
Consumer Data and Nutrition Research <i>Pass-Through from San Diego State University Research Foundation</i>	10.253	59-4000-0-0067	-	10,919	10,919
Agricultural Market and Economic Research	10.290		-	5,103	5,103
Agricultural and Food Policy Research Centers	10.291		-	264,755	264,755
Integrated Programs	10.303		-	34,732	34,732
Homeland Security Agricultural <i>Pass-Through from Purdue University</i>	10.304	F0008724402004	-	-	-
<i>Pass-Through from Purdue University</i>		F0008724402018	-	11,443	11,443
<i>Pass-Through from University of Florida</i>		00002905	-	9,907	9,907
			-	37,768	37,768
Total - ALN 10.304			-	59,118	59,118
Specialty Crop Research Initiative <i>Pass-Through from Clemson University</i>	10.309	1938-207-2011761	116,217	557,724	673,941
<i>Pass-Through from Tennessee State University</i>		142881	-	99,027	99,027
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		423537-19911	-	27,925	27,925
			-	110,802	110,802
Total - ALN 10.309			116,217	795,478	911,695
Agriculture and Food Research Initiative (AFRI) <i>Pass-Through from Oklahoma State University</i>	10.310	2-569432	49,759	565,842	615,601
<i>Pass-Through from University of Tennessee</i>		9500098315	-	34,215	34,215
			-	58,197	58,197
Total - ALN 10.310			49,759	658,254	708,013
Beginning Farmer and Rancher Development Program	10.311		46,003	167,002	213,005
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	20,368	20,368
Farm Business Management and Benchmarking Competitive Grants Program	10.319		-	111,732	111,732
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		-	261,249	261,249
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program <i>Pass-Through from North Carolina State University</i>	10.328	2018-3200-15	-	37,865	37,865
<i>Pass-Through from University of Florida</i>		UFDSP00012346	-	3,629	3,629
<i>Pass-Through from University of Florida</i>		00003017	-	6,104	6,104
			-	2,990	2,990
Total - ALN 10.328			-	50,588	50,588
Crop Protection and Pest Management Competitive Grants Program <i>Pass-Through from University of Florida</i>	10.329	UFDSP00012337	90,994	209,732	300,726
			-	24,728	24,728
Total - ALN 10.329			90,994	234,460	325,454
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program <i>Pass-Through from Compatible Lands Foundation, Inc.</i>	10.334	M2000567	-	-	-
			2,275	86,457	88,732

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Agriculture (continued)					
Veterinary Services Grant Program	10.336		\$ 2,493	\$ 63,654	\$ 66,147
Rural Business Development Grant	10.351		-	52,160	52,160
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		27,308	146,159	173,467
Risk Management Education Partnerships	10.460		-	6,860	6,860
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		-	5,599,048	5,599,048
Cooperative Extension Service	10.500		15,000	2,197,094	2,212,094
<i>Pass-Through from Auburn University</i>		20-HDFS-205212-TAES	51,769	299,213	350,982
<i>Pass-Through from Auburn University</i>		21-SFWS-361260-TAMES	-	89,233	89,233
<i>Pass-Through from Kansas State University</i>		A00-0983-S084	-	7,527	7,527
<i>Pass-Through from Kansas State University</i>		A21-0316-S004	-	1,588	1,588
<i>Pass-Through from Mississippi State University</i>		018000 342088 04	-	18,500	18,500
<i>Pass-Through from Purdue University</i>		F9001573902011	-	720	720
<i>Pass-Through from University of Arkansas</i>		GR016202	-	1,207	1,207
<i>Pass-Through from University of Arkansas</i>		14585	-	27,278	27,278
<i>Pass-Through from University of Arkansas</i>		14632	-	4,252	4,252
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		2017-46401-27166	-	769	769
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31014 06	69	-	69
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31014-17	3,354	-	3,354
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31018-04	-	59,085	59,085
Total - ALN 10.500			70,192	2,706,466	2,776,658
Smith-Lever Funding (Various Programs)	10.511		-	16,989,479	16,989,479
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	3,823,463	3,823,463
Expanded Food and Nutrition Education Program	10.514		-	3,931,006	3,931,006
Renewable Resources Extension Act and National Focus Fund Projects	10.515		-	144,924	144,924
Rural Health and Safety Education Competitive Grants Program	10.516		-	223,773	223,773
Centers of Excellence at 1890 Institutions	10.523		-	22,284	22,284
<i>Pass-Through from 1890 Universities Foundation</i>		M2100109	-	22,284	22,284
Scholarships for Students at 1890 Institutions	10.524		-	311,796	311,796
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525		-	106,919	106,919
COVID-19 - Farm and Ranch Stress Assistance Network Competitive Grants Program			67,895	-	67,895
Total - ALN 10.525			67,895	106,919	174,814
CACFP Meal Training	10.534		2,318	-	2,318
SNAP Fraud Framework Implementation Grant	10.535		-	592,916	592,916
Child Nutrition Technology Innovation Grant	10.541		-	179,936	179,936
Farmers Market Supplemental Nutrition Assistance Program Support Grants	10.545		-	(195)	(195)
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		120,753,123	269,723,673	390,476,796
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children			-	47,410,621	47,410,621
Total - ALN 10.557			120,753,123	317,134,294	437,887,417
Child and Adult Care Food Program	10.558		464,970,227	5,225,262	470,195,489
COVID-19 - Child and Adult Care Food Program			(1,554,327)	812,786	(741,541)
Total - ALN 10.558			463,415,900	6,038,048	469,453,948
State Administrative Expenses for Child Nutrition	10.560		10,038,603	23,046,268	33,084,871

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Agriculture (continued)					
WIC Farmers' Market Nutrition Program (FMNP)	10.572		\$ 366,385	\$ 18,565	\$ 384,950
Senior Farmers Market Nutrition Program	10.576		73,488	3,825	77,313
WIC Grants To States (WGS)	10.578		-	47,347	47,347
Child Nutrition Discretionary Grants Limited Availability	10.579		1,708,994	-	1,708,994
Market Access Program	10.601		-	16,239	16,239
Emerging Markets Program	10.603		115,387	-	115,387
Pandemic EBT Administrative Costs	10.649		2,189,685	3,070	2,192,755
COVID-19 - Pandemic EBT Administrative Costs			-	9,571,589	9,571,589
Total - ALN 10.649			2,189,685	9,574,659	11,764,344
Cooperative Forestry Assistance	10.664		-	5,395,837	5,395,837
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 18 059391	-	1,920	1,920
Total - ALN 10.664			-	5,397,757	5,397,757
Wood Utilization Assistance	10.674		-	6,500	6,500
Forest Legacy Program	10.676		-	40,775	40,775
Forest Health Protection	10.680		-	384,798	384,798
Good Neighbor Authority	10.691		-	66,190	66,190
State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	242,358	242,358
Rural Cooperative Development Grants	10.771		-	100,988	100,988
National Sheep Industry Improvement Center	10.774		-	-	-
<i>Pass-Through from National Sheep Industry Improvement</i>		M1901490	-	11,028	11,028
Distance Learning and Telemedicine Loans and Grants	10.855		-	56,775	56,775
Socially-Disadvantaged Groups Grant	10.871		-	84,081	84,081
Soil and Water Conservation	10.902		30,928	333,516	364,444
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 17 056160	-	21,265	21,265
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 18 059391	-	1,457	1,457
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 20 067357	-	55,417	55,417
Total - ALN 10.902			30,928	411,655	442,583
Environmental Quality Incentives Program	10.912		444,563	45,743	490,306
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 18 059391	-	97	97
Total - ALN 10.912			444,563	45,840	490,403
Watershed Rehabilitation Program	10.916		8,494,245	-	8,494,245
Conservation Stewardship Program	10.924		-	-	-
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 18 059391	-	112	112
Feral Swine Eradication and Control Pilot Program	10.934		201,068	93,440	294,508
Technical Agricultural Assistance	10.960		-	(77,675)	(77,675)
Total - U.S. Department of Agriculture			608,501,755	407,191,860	1,015,693,615
U.S. Department of Commerce					
U.S. Department of Commerce	11.XXX	UTA18-001504 YEAR 3	-	3,590	3,590
<i>Pass-Through from San Antonio Bay Partnership, Inc.</i>		SABP-MANERR 2020-1	-	15,814	15,814
<i>Pass-Through from Synoptic Data PBC</i>		S2020-125	-	371,223	371,223
Total - ALN 11.XXX			-	390,627	390,627

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Commerce (continued)					
Ocean Acidification Program (OAP)	11.017		\$ -	\$ 28,553	\$ 28,553
Cluster Grants	11.020		-	208,438	208,438
Bipartisan Budget Act of 2018	11.022		-	4,794,046	4,794,046
Economic Development Technical Assistance	11.303		-	1,559,339	1,559,339
Trade Adjustment Assistance for Firms	11.313		142,567	862,777	1,005,344
Sea Grant Support	11.417		-	9,456	9,456
Coastal Zone Management Administration Awards	11.419		761,969	1,266,225	2,028,194
Cooperative Fishery Statistics	11.434		-	69,883	69,883
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		SFR-749-043-2020-01	-	82,448	82,448
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TT-749-005-2021-01	-	126,678	126,678
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TT-749-005-2022-01	-	64,787	64,787
Total - ALN 11.434			-	343,796	343,796
Southeast Area Monitoring and Assessment Program	11.435		-	314,440	314,440
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		-	108,246	108,246
<i>Pass-Through from Duke University</i>		343-1086	-	10,291	10,291
Total - ALN 11.451			-	118,537	118,537
COVID-19 - Unallied Management Projects	11.454		-	676,370	676,370
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		CARES-930-999-2020-01	-	22,095	22,095
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		CARES2-931-999-2021-01	-	75,849	75,849
Total - ALN 11.454			-	774,314	774,314
Habitat Conservation	11.463		259,256	28,340	287,596
Meteorologic and Hydrologic Modernization Development	11.467		-	5,251	5,251
Unallied Science Program	11.472		-	-	-
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		ACQ-210-039-2020-01	-	(1,384)	(1,384)
Measurement and Engineering Research and Standards	11.609		-	55,207	55,207
Manufacturing Extension Partnership	11.611		-	1,051,895	1,051,895
COVID-19 - Manufacturing Extension Partnership			-	34,564	34,564
Total - ALN 11.611			-	1,086,459	1,086,459
Science, Technology, Business and/or Education Outreach	11.620		-	15,907	15,907
Minority Business Resource Development	11.802		-	704,736	704,736
MBDA Business Center	11.805		-	319,451	319,451
COVID-19 - MBDA Business Center			-	497,709	497,709
Total - ALN 11.805			-	817,160	817,160
Total - U.S. Department of Commerce			1,163,792	13,382,224	14,546,016
U.S. Department of Defense					
U.S. Department of Defense	12.XXX	DACW63-92-C-0094	-	368,852	368,852
		IPA: 2107	-	104,390	104,390
		IPA: 2212	-	37,545	37,545
		UTA21-000196	-	163,474	163,474

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Defense (continued)					
<i>Pass-Through from American Systems Corporation</i>		S19056 OPTIONAL PERIOD 1	\$ -	\$ (11,209)	\$ (11,209)
<i>Pass-Through from Georgia Tech Research Institute</i>		D9104-S4 - WHITE HDTRA A-16-P- 0048	-	91,900	91,900
<i>Pass-Through from Paratus Diagnostics</i>			-	96	96
Total - ALN 12.XXX			-	755,048	755,048
Procurement Technical Assistance For Business Firms	12.002		-	1,259,641	1,259,641
National Defense Education Program <i>Pass-Through from Alabama A&M University</i>	12.006	AAMU-2021-005	-	61,019	61,019
OnRampII	12.014		-	42,876	42,876
Flood Control Projects	12.106		-	(678)	(678)
Payments to States in Lieu of Real Estate Taxes	12.112		-	5,295,042	5,295,042
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	300,228	300,228
Basic and Applied Scientific Research	12.300		85,398	2,310,778	2,396,176
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	100,149	100,149
Military Construction, National Guard	12.400		-	1,871,187	1,871,187
National Guard ChalleNGe Program	12.404		-	4,662,120	4,662,120
Military Medical Research and Development	12.420		52,553	172,267	224,820
Basic Scientific Research	12.431		-	(2,186)	(2,186)
The Language Flagship Grants to Institutions of Higher Education	12.550				
<i>Pass-Through from Institute of International Education</i>		(CREDIT REQUEST) STUDENT SUPPORT BOR21-UTA-20- ARA-PO1	-	36,348	36,348
<i>Pass-Through from Institute of International Education</i>		(PROGRAM SUPPORT) BOR21-UTA-20- POR-PO2	-	53,088	53,088
<i>Pass-Through from Institute of International Education</i>		BOR21-UTA-20- POR-PO2	-	41,443	41,443
<i>Pass-Through from Institute of International Education</i>		BOR21-UTA-20- POR-PO2 SUPPORT 0054-UTA-19-SSA- 280-PO14 STUDENT SUPPORT	-	253,144	253,144
<i>Pass-Through from Institute of International Education</i>			-	21,848	21,848
Total - ALN 12.550			-	405,871	405,871
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		-	13,404	13,404
Centers for Academic Excellence	12.598		-	15,000	15,000
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610		-	20,697	20,697
Economic Adjustment Assistance for State Governments	12.617		300,954	630,996	931,950
Troops to Teachers Grant Program	12.620		26,029	-	26,029
Basic, Applied, and Advanced Research in Science and Engineering	12.630		-	346,591	346,591
Air Force Defense Research Sciences Program	12.800		-	50,003	50,003
Language Grant Program	12.900		-	63,720	63,720

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Defense (continued)					
Information Security Grants	12.902		\$ -	\$ 372,335	\$ 372,335
GenCyber Grants Program	12.903		-	24,594	24,594
CyberSecurity Core Curriculum	12.905		-	4,276	4,276
<i>Pass-Through from Alamo Community College District</i>		NCAE-C-001-2020	-	19,697	19,697
<i>Pass-Through from Dakota State University</i>		266-840270	-	78,835	78,835
<i>Pass-Through from University of West Florida</i>		210150	-	198,965	198,965
Total - ALN 12.905			-	301,773	301,773
Research and Technology Development	12.910		-	312,815	312,815
Total - U.S. Department of Defense			464,934	19,385,290	19,850,224
U.S. Department of Housing and Urban Development					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		578,940,927	778,340,883	1,357,281,810
Emergency Solutions Grant Program	14.231		9,024,212	669,209	9,693,421
COVID-19 - Emergency Solutions Grant Program			49,577,147	375,530	49,952,677
Total - ALN 14.231			58,601,359	1,044,739	59,646,098
Home Investment Partnerships Program	14.239		16,353,006	(3,413,874)	12,939,132
COVID-19 - Home Investment Partnerships Program			548,640	344,315	892,955
Total - ALN 14.239			16,901,646	(3,069,559)	13,832,087
Housing Opportunities for Persons with AIDS	14.241		5,038,504	15,621	5,054,125
COVID-19 - Housing Opportunities for Persons with AIDS			19,256	66	19,322
Total - ALN 14.241			5,057,760	15,687	5,073,447
Tax Credit Assistance Program (Recovery Act Funded)	14.258		2,532,916	-	2,532,916
Housing Trust Fund	14.275		7,255,190	270,196	7,525,386
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	14.326		4,172,113	255,488	4,427,601
Fair Housing Assistance Program State and Local	14.401		-	438,905	438,905
Total - U.S. Department of Housing and Urban Development			673,461,911	777,296,339	1,450,758,250
U.S. Department of the Interior					
U.S. Department of the Interior	15.XXX	NATIONAL CAVE 09 25 20	-	367	367
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		-	2,236,985	2,236,985
Abandoned Mine Land Reclamation (AMLR)	15.252		-	1,817,174	1,817,174
Marine Minerals Activities	15.424		-	418,997	418,997
Cultural Resources Management	15.511		-	1,293	1,293
Reclamation States Emergency Drought Relief	15.514		-	68,423	68,423
Recreation Resources Management	15.524		-	15,250	15,250
Cooperative Watershed Management	15.554		-	12,823	12,823
SECURE Water Act - Research Agreements	15.560		-	52,940	52,940
Fish and Wildlife Management Assistance	15.608		-	64,727	64,727
Coastal Wetlands Planning, Protection and Restoration	15.614		1,222,807	-	1,222,807
Cooperative Endangered Species Conservation Fund	15.615		825,795	43,966	869,761
Clean Vessel Act	15.616		66,450	-	66,450

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of the Interior (continued)					
Sportfishing and Boating Safety Act	15.622		\$ -	\$ (176)	\$ (176)
North American Wetlands Conservation Fund	15.623		-	20,000	20,000
Coastal <i>Pass-Through from Ducks Unlimited, Inc.</i>	15.630	US-TX-197-14	-	164,544 4,964	164,544 4,964
Total - ALN 15.630			-	169,508	169,508
Partners for Fish and Wildlife	15.631		167,262	220,743	388,005
State Wildlife Grants	15.634		-	183,168	183,168
Migratory Bird Conservation <i>Pass-Through from Ducks Unlimited, Inc.</i>	15.647	UTAUS- FA00000455	-	19,350	19,350
National Outreach and Communication <i>Pass-Through from Recreational Boating and Fishing Foundation</i>	15.653	F18AC00145	-	6,863	6,863
National Wildlife Refuge System Enhancements COVID-19 - National Wildlife Refuge System Enhancements	15.654		49,585 -	153,052 6,302,838	202,637 6,302,838
Total - ALN 15.654			49,585	6,455,890	6,505,475
Lower Snake River Compensation Plan <i>Pass-Through from Huston Tillotson University</i>	15.661	509896SA	-	243	243
Adaptive Science <i>Pass-Through from Gulf of Mexico Alliance</i>	15.670	C-122011	-	24,103 17,453	24,103 17,453
Total - ALN 15.670			-	41,556	41,556
White-nose Syndrome National Response Implementation	15.684		-	16,253	16,253
National Cooperative Geologic Mapping	15.810		-	7,771	7,771
National Land Remote Sensing Education Outreach and Research	15.815		-	16,929	16,929
Historic Preservation Fund Grants-In-Aid	15.904		341,867	1,256,353	1,598,220
Outdoor Recreation Acquisition, Development and Planning	15.916		4,959,944	-	4,959,944
Cooperative Research and Training Programs - Resources of the National Park System <i>Pass-Through from University of New Mexico</i>	15.945	515545-874F	-	2,007	2,007
Emergency Supplemental Historic Preservation Fund	15.957		1,690,337	837,150	2,527,487
National Ground-Water Monitoring Network	15.980		-	57,656	57,656
Water Use and Data Research	15.981		95,571	-	95,571
Total - U.S. Department of the Interior			9,419,618	14,044,209	23,463,827
U.S. Department of Justice					
Sexual Assault Services Formula Program	16.017		983,879	-	983,879
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034		6,664,391	38,939	6,703,330
Law Enforcement Assistance FBI Advanced Police Training	16.300		-	987,104	987,104
Law Enforcement Assistance FBI Field Police Training <i>Pass-Through from Iowa State University</i>	16.302	022971A-BASE YEAR	-	71,262	71,262
Antiterrorism Emergency Reserve	16.321		643,020	-	643,020
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	169,628	169,628
Juvenile Justice and Delinquency Prevention	16.540		-	415,358	415,358

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Justice (continued)					
Missing Children's Assistance	16.543		\$ 48,913	\$ 605,150	\$ 654,063
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		-	51,416	51,416
Crime Victim Assistance	16.575		183,676,818	5,878,713	189,555,531
Crime Victim Compensation	16.576		-	18,854,199	18,854,199
Crime Victim Assistance/Discretionary Grants	16.582		-	71,804	71,804
Violence Against Women Formula Grants	16.588		10,247,317	879,304	11,126,621
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	-	48,682	48,682
Residential Substance Abuse Treatment for State Prisoners	16.593		3,417,521	-	3,417,521
State Criminal Alien Assistance Program	16.606		-	15,186,019	15,186,019
Bulletproof Vest Partnership Program	16.607		1,045	1,719	2,764
Project Safe Neighborhoods	16.609		1,216,366	143,716	1,360,082
Public Safety Partnership and Community Policing Grants	16.710		-	706,888	706,888
Juvenile Mentoring Program	16.726				
<i>Pass-Through from National 4-H Council</i>		M2200126	-	10,171	10,171
PREA Program: Strategic Support for PREA Implementation	16.735		-	60,760	60,760
Edward Byrne Memorial Justice Assistance Grant Program	16.738		9,452,848	2,994,301	12,447,149
ARRA - Edward Byrne Memorial Justice Assistance Grant Program			-	(81,835)	(81,835)
Total - ALN 16.738			9,452,848	2,912,466	12,365,314
DNA Backlog Reduction Program	16.741		-	2,445,483	2,445,483
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		786,907	1,174,453	1,961,360
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		-	7,254	7,254
Support for Adam Walsh Act Implementation Grant Program	16.750		-	24,010	24,010
Edward Byrne Memorial Competitive Grant Program	16.751				
<i>Pass-Through from Institute for Intergovernmental Research</i>		2013-4082-01	-	183	183
Second Chance Act Reentry Initiative	16.812		-	239,706	239,706
<i>Pass-Through from American Institutes for Research</i>		489700017	-	23,787	23,787
Total - ALN 16.812			-	263,493	263,493
Byrne Criminal Justice Innovation Program	16.817				
<i>Pass-Through from City of Austin</i>		UTA18-000875 UTA18-000875;REF # 8700 21102701625-1	-	2,327	2,327
<i>Pass-Through from City of Austin</i>			-	46,659	46,659
Total - ALN 16.817			-	48,986	48,986
Justice Reinvestment Initiative	16.827		-	251,221	251,221
National Sexual Assault Kit Initiative	16.833		-	463,378	463,378
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		-	334,058	334,058
<i>Pass-Through from City of Houston</i>		10000021-2022	-	43,561	43,561
<i>Pass-Through from City of Houston</i>		2018-AR-BX-K080 4600015182-2018-AR-BX-K080	-	5,394	5,394
<i>Pass-Through from City of Houston</i>			-	(496)	(496)
Total - ALN 16.838			-	382,517	382,517

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Justice (continued)					
STOP School Violence	16.839		\$ 294,162	\$ 787,730	\$ 1,081,892
Equitable Sharing Program	16.922		-	625,379	625,379
Total - U.S. Department of Justice			217,433,187	53,567,385	271,000,572
U.S. Department of Labor					
Labor Force Statistics	17.002		-	3,469,563	3,469,563
Compensation and Working Conditions	17.005		-	337,917	337,917
Unemployment Insurance	17.225		9,278,573	795,631,627	804,910,200
COVID-19 - Unemployment Insurance			-	217,811,085	217,811,085
Total - ALN 17.225			9,278,573	1,013,442,712	1,022,721,285
Senior Community Service Employment Program	17.235		4,304,168	31,538	4,335,706
Trade Adjustment Assistance	17.245		2,907,427	3,011,542	5,918,969
WIOA Pilots, Demonstrations, and Research Projects	17.261		-	54,866	54,866
Reentry Employment Opportunities	17.270		266,607	14,514	281,121
Work Opportunity Tax Credit Program (WOTC)	17.271		-	983,897	983,897
Temporary Labor Certification for Foreign Workers	17.273		7,087	792,259	799,346
WIOA National Dislocated Worker Grants / WIA National Emergency Grants COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		4,831,428	75,635	4,907,063
Total - ALN 17.277			15,134,148	62,544	15,196,692
Total - ALN 17.277			19,965,576	138,179	20,103,755
Apprenticeship USA Grants	17.285		3,023,157	584,919	3,608,076
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	688,718	688,718
COVID-19 - Occupational Safety and Health Susan Harwood Training Grants			-	126,671	126,671
Total - ALN 17.502			-	815,389	815,389
Consultation Agreements	17.504		-	2,608,998	2,608,998
Mine Health and Safety Grants	17.600		-	44,694	44,694
Total - U.S. Department of Labor			39,752,595	1,026,330,987	1,066,083,582
U.S. Department of State					
U.S. Department of State <i>Pass-Through from World Learning</i>	19.XXX	CBPSA 19-UHCL	26,113	-	26,113
Academic Exchange Programs - Undergraduate Programs	19.009		-	12,818	12,818
<i>Pass-Through from International Research & Exchanges Board</i>		FY19-YALI-BE-UTA-07	-	2,950	2,950
<i>Pass-Through from International Research & Exchanges Board</i>		FY20-YALI-PM-TTU-03	-	1,626	1,626
<i>Pass-Through from International Research & Exchanges Board</i>		FY22 YALI PM TTU 04	-	106,856	106,856
<i>Pass-Through from University of Connecticut</i>		152359671	-	13,215	13,215
<i>Pass-Through from World Learning</i>		CBPSA19-TXWU	8,836	-	8,836
<i>Pass-Through from World Learning</i>		CBPSA20-PVAMU01	-	9,380	9,380
Total - ALN 19.009			8,836	146,845	155,681
Environmental and Scientific Partnerships and Programs	19.017		-	57,343	57,343
Educational and Cultural Exchange Programs Appropriation Overseas Grants	19.022		-	823	823

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of State (continued)					
Public Diplomacy Programs	19.040		\$ 14,300	\$ 116,987	\$ 131,287
<i>Pass-Through from Partners of the Americas</i>		SMX53017CA0009	-	21,592	21,592
<i>Pass-Through from The Asia Foundation</i>		32201 300 000	-	69	69
Total - ALN 19.040			14,300	138,648	152,948
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415				
<i>Pass-Through from Institute of International Education</i>		3000228293	-	21,248	21,248
Criminal Justice Systems	19.703		-	257,960	257,960
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	19.750		-	129,389	129,389
Export Control and Related Border Security	19.901		4,409	161,084	165,493
Total - U.S. Department of State			53,658	913,340	966,998
U.S. Department of Transportation					
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		364,349	56,189,391	56,553,740
COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs			3,199,115	4,291,169	7,490,284
Total - ALN 20.106			3,563,464	60,480,560	64,044,024
Highway Research and Development Program	20.200		-	(988,537)	(988,537)
<i>Pass-Through from Minnesota Department of Transportation</i>		1036340 WORK # 1	-	53,930	53,930
Total - ALN 20.200			-	(934,607)	(934,607)
Highway Training and Education	20.215		-	117,735	117,735
Railroad Safety	20.301		-	17	17
Railroad Development	20.314		-	433,708	433,708
Capital Assistance to States - Intercity Passenger Rail Service	20.317		-	(19,213)	(19,213)
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		1,951,576	451,999	2,403,575
Formula Grants for Rural Areas and Tribal Transit Program	20.509		16,381,813	2,003,573	18,385,386
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program			59,404,754	-	59,404,754
Total - ALN 20.509			75,786,567	2,003,573	77,790,140
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		187,628	853,943	1,041,571
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	466,252	466,252
E-911 Grant Program	20.615		3,434,198	767,955	4,202,153
Pipeline Safety Program State Base Grant	20.700		-	6,495,959	6,495,959
University Transportation Centers Program	20.701				
<i>Pass-Through from Portland State University</i>		NITC2016-UT-20	-	39,673	39,673
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		-	1,786,370	1,786,370
State Damage Prevention Program Grants	20.720		-	126,860	126,860
U.S. Merchant Marine Academy	20.807		-	2,163,089	2,163,089
National Infrastructure Investments	20.933		-	(1)	(1)
Total - U.S. Department of Transportation			84,923,433	75,233,872	160,157,305

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of the Treasury					
U.S. Department of the Treasury	21.XXX	21VITA0237	\$ -	\$ 24,476	\$ 24,476
Low Income Taxpayer Clinics	21.008		-	171,865	171,865
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	110,098	110,098
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		3,772,128	1,208,262	4,980,390
Equitable Sharing	21.016		-	365,408	365,408
COVID-19 - Coronavirus Relief Fund	21.019		4,879	847,502,223	847,507,102
		CORONA LOCAL FISCAL			
<i>Pass-Through from Cameron County</i>		RECOVERY	-	31,040	31,040
<i>Pass-Through from City of Brownsville</i>		SARS-COV-2 PCR	-	215	215
<i>Pass-Through from County of Hidalgo</i>		OIG-CA-20-021	-	318,551	318,551
<i>Pass-Through from Harris County Domestic Violence Coordinating Council</i>	SLT0119		-	2,675	2,675
Total - ALN 21.019			4,879	847,854,704	847,859,583
COVID-19 - Emergency Rental Assistance Program	21.023		61,775,089	1,424,682,322	1,486,457,411
COVID-19 - Homeowner Assistance Fund	21.026		-	112,917,457	112,917,457
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		(42,331,993)	9,508,461,343	9,466,129,350
<i>Pass-Through from Harris Center For Mental Health and IDD</i>		2021-0280	-	75,406	75,406
Total - ALN 21.027			(42,331,993)	9,508,536,749	9,466,204,756
Total - U.S. Department of the Treasury			23,220,103	11,895,871,341	11,919,091,444
General Services Administration					
Donation of Federal Surplus Personal Property	39.003		27,579,351	1,600,251	29,179,602
Total - General Services Administration			27,579,351	1,600,251	29,179,602
National Aeronautics and Space Administration					
National Aeronautics and Space Administration	43.XXX	NASA MINDS 01/08/21	-	257	257
		NASA MINDS 010722	-	3,743	3,743
<i>Pass-Through from KBR Wyle Services, LLC</i>		NNJ15HK11B	-	6,616,977	6,616,977
<i>Pass-Through from Nanohmics, Inc.</i>		A2020-0005	-	8,099	8,099
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-01640 001-A	-	18,241	18,241
Total - ALN 43.XXX			-	6,647,317	6,647,317
Science	43.001		-	568,296	568,296
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN1500TMS #6	-	104,780	104,780
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS-T01	-	71,690	71,690
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS-011	-	437	437
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS-012	-	12,189	12,189
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN415000TMS	-	164,376	164,376
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000125-B	-	119,184	119,184
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000142-A	-	53,391	53,391
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000143	-	101,865	101,865
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000144-A	-	145,803	145,803
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000145-A	-	155,983	155,983
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000161-A	-	9,950	9,950
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000165-A	-	33,586	33,586
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000166-A	-	10,288	10,288
<i>Pass-Through from Jacobs Technology, Inc.</i>		S27722	-	163,853	163,853
<i>Pass-Through from Jacobs Technology, Inc.</i>		1-19308-S24611	-	142,366	142,366
<i>Pass-Through from Michigan Technological University</i>		1609082Z5	-	547	547
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		GO1-22072A	-	70,694	70,694
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		G09-20079X	-	(735)	(735)

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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
National Aeronautics and Space Administration (continued)					
Pass-Through from Space Telescope Science Institute		HST-HF2-51418 001-A	\$ -	\$ 2,989	\$ 2,989
Pass-Through from Space Telescope Science Institute		HST-HF2-51432 002-A	-	476	476
Pass-Through from Texas Research Institute		F-30161G-500-01- SC1905	-	8,519	8,519
Total - ALN 43.001			-	1,940,527	1,940,527
Exploration	43.003				
Pass-Through from Translational Genomics Research Institute		NNX16AO69A	-	6,810	6,810
Space Operations	43.007		124,344	16,301	140,645
Office of Stem Engagement (OSTEM)	43.008		149,410	2,869,315	3,018,725
Safety, Security and Mission Services	43.009		-	506,952	506,952
Space Technology	43.012		-	150,508	150,508
Total - National Aeronautics and Space Administration			273,754	12,137,730	12,411,484
National Endowment For The Humanities					
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	142,587	142,587
Promotion of the Arts Partnership Agreements	45.025		-	1,127,600	1,127,600
COVID-19 - Promotion of the Arts Partnership Agreements					
Pass-Through from Mid - America Arts Alliance		FY2021-00109061	45,325	-	45,325
Total - ALN 45.025			45,325	1,127,600	1,172,925
Promotion of the Humanities Federal/State Partnership	45.129		-	7,150	7,150
Pass-Through from Humanities Texas		2017-5214	-	(500)	(500)
Pass-Through from Humanities Texas		2020-5773	-	2,341	2,341
Pass-Through from Humanities Texas		2020-5777	-	4,475	4,475
Pass-Through from Humanities Texas		2021-6133	-	5,440	5,440
Pass-Through from Humanities Texas		2021-6141	-	2,150	2,150
Pass-Through from Humanities Texas		2021-6200	-	5,000	5,000
Pass-Through from Humanities Texas		2021-6204	-	6,145	6,145
Pass-Through from Humanities Texas		2021-6410	-	5,121	5,121
Pass-Through from Humanities Texas		2021-6499	-	5,976	5,976
Pass-Through from Humanities Texas		2022-6605	-	150	150
Pass-Through from Humanities Texas		2022-6632	-	1,217	1,217
Pass-Through from Humanities Texas		425460	-	350	350
COVID-19 - Promotion of the Humanities Federal/State Partnership					
Pass-Through from Humanities Texas		RSP3X3U4SGU6	-	12,000	12,000
Pass-Through from Humanities Texas		2020-6046	-	152	152
Pass-Through from Humanities Texas		2021-6447	-	5,909	5,909
Pass-Through from Humanities Texas		2021-6449	-	7,476	7,476
Total - ALN 45.129			-	70,552	70,552
Promotion of the Humanities Challenge Grants	45.130		-	5,233	5,233
Promotion of the Humanities Division of Preservation and Access	45.149		-	219,962	219,962
Promotion of the Humanities Fellowships and Stipends	45.160		-	144,514	144,514
Promotion of the Humanities Research	45.161		32,910	24,924	57,834
Pass-Through from University of Nebraska at Omaha		27085	-	2,200	2,200
Total - ALN 45.161			32,910	27,124	60,034
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	485,146	485,146
Promotion of the Humanities Professional Development	45.163		-	59,284	59,284
Promotion of the Humanities Public Programs	45.164		-	41,961	41,961
Pass-Through from American Council on Education		A2022-0057	-	36,831	36,831
Total - ALN 45.164			-	78,792	78,792
	45.169		14,000	174,927	188,927

**STATE OF TEXAS
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FOR THE YEAR ENDED AUGUST 31, 2022**

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
National Endowment For The Humanities (continued)					
Museums for America	45.301		\$ -	\$ 16,188	\$ 16,188
Grants to States	45.310		1,820,576	9,036,358	10,856,934
COVID-19 - Grants to States			1,254,295	1,370,726	2,625,021
Total - ALN 45.310			3,074,871	10,407,084	13,481,955
National Leadership Grants	45.312		-	4,713	4,713
Laura Bush 21st Century Librarian Program	45.313		-	6,446	6,446
<i>Pass-Through from University of Tennessee</i>		A21-0261-S002	-	67,070	67,070
Total - ALN 45.313			-	73,516	73,516
Total - National Endowment For The Humanities			3,167,106	13,037,222	16,204,328
National Science Foundation					
National Science Foundation	47.XXX	IIP-2149901	-	205,654	205,654
		1849421	-	293,751	293,751
		2052898	-	202,024	202,024
<i>Pass-Through from Lockheed Martin Corporation</i>		NSFDACS1219442	-	4,936,590	4,936,590
<i>Pass-Through from Venturewell</i>		AID20220343	-	22,363	22,363
Total - ALN 47.XXX			-	5,660,382	5,660,382
Engineering	47.041		-	475,289	475,289
<i>Pass-Through from FAS Holdings Group, LLC</i>		A2020-0071	-	78,400	78,400
Total - ALN 47.041			-	553,689	553,689
Mathematical and Physical Sciences	47.049		-	1,230,920	1,230,920
Geosciences	47.050		-	244,744	244,744
Computer and Information Science and Engineering	47.070		55,803	1,273,929	1,329,732
<i>Pass-Through from Computing Research Association</i>		CIF2020-UT-46	-	132,536	132,536
<i>Pass-Through from Indiana University</i>		BL-4812517-UTA; PO0010795	-	54,755	54,755
<i>Pass-Through from University of California - San Diego</i>		77844080; PO# S9001481	-	485,442	485,442
Total - ALN 47.070			55,803	1,946,662	2,002,465
Biological Sciences	47.074		-	533,240	533,240
<i>Pass-Through from University of Colorado</i>		1562359; PO #	-	45,264	45,264
<i>Pass-Through from University of New Mexico</i>		0480P3-87BT	-	12,548	12,548
Total - ALN 47.074			-	591,052	591,052
Social, Behavioral, and Economic Sciences	47.075		24,705	281,811	306,516
<i>Pass-Through from Association of American Geographers</i>		F7118	-	33	33
Total - ALN 47.075			24,705	281,844	306,549
STEM Education (formerly Education and Human Resources)	47.076		198,451	5,466,115	5,664,566
<i>Pass-Through from Chico State Enterprises</i>		19-015	-	142,267	142,267
<i>Pass-Through from Institute For Learning Innovation</i>		2106168	-	11,063	11,063
<i>Pass-Through from Rutgers Cancer Institute of New Jersey</i>		954422	-	31,298	31,298
<i>Pass-Through from University of Colorado - Denver</i>		FY21 896 002	-	42,840	42,840
<i>Pass-Through from William Marsh Rice University</i>		R3J012	-	23,740	23,740
Total - ALN 47.076			198,451	5,717,323	5,915,774
Office of International Science and Engineering	47.079		-	32,239	32,239
Integrative Activities	47.083		-	104,767	104,767
NSF Technology, Innovation and Partnerships	47.084		-	41,018	41,018
Total - National Science Foundation			278,959	16,404,640	16,683,599

**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
Small Business Administration					
Small Business Development Centers	59.037		\$ 1,277,694	\$ 6,292,801	\$ 7,570,495
COVID-19 - Small Business Development Centers			130,975	1,406,237	1,537,212
Total - ALN 59.037			1,408,669	7,699,038	9,107,707
Veterans Outreach Program	59.044		-	727,034	727,034
Federal and State Technology Partnership Program	59.058		-	76,038	76,038
State Trade Expansion	59.061		435,094	9,228	444,322
Shuttered Venue Operators Grant Program	59.075		-	1,076,347	1,076,347
COVID-19 - Shuttered Venue Operators Grant Program			-	1,728,881	1,728,881
Total - ALN 59.075			-	2,805,228	2,805,228
COVID-19 - Community Navigator Pilot Program	59.077				
<i>Pass-Through from Syracuse University</i>		SP-32657-1-06113-S06	-	42,448	42,448
Total - Small Business Administration			1,843,763	11,359,014	13,202,777
U.S. Department of Veterans Affairs					
U.S. Department of Veterans Affairs	64.XXX	DVA-AFF- AGRMNT/480547	-	1,041,633	1,041,633
		IPA 22-24	-	30,389	30,389
		PF70000	-	22,341	22,341
		36C24518C0180	-	42,815	42,815
		549-D16095	-	6,000	6,000
Total - ALN 64.XXX			-	1,143,178	1,143,178
Grants to States for Construction of State Home Facilities	64.005		-	6,189,954	6,189,954
Veterans State Nursing Home Care	64.015		-	95,574,386	95,574,386
Veterans Transportation Program	64.035		-	32,764	32,764
Burial Expenses Allowance for Veterans	64.101		-	1,757,700	1,757,700
Veterans Information and Assistance	64.115		-	33,228	33,228
All-Volunteer Force Educational Assistance	64.124		-	1,465,169	1,465,169
Veterans Cemetery Grants Program	64.203		-	2,742,899	2,742,899
Total - U.S. Department of Veterans Affairs			-	108,939,278	108,939,278
Environmental Protection Agency					
Air Pollution Control Program Support	66.001		-	449,317	449,317
State Indoor Radon Grants	66.032		-	38,182	38,182
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	1,473,971	1,473,971
Diesel Emission Reduction Act (DERA) National Grants	66.039		-	13,574	13,574
Congressionally Mandated Projects	66.202		-	3,993	3,993
Multipurpose Grants to States and Tribes	66.204		-	469,783	469,783
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		396,249	1,792,995	2,189,244
State Underground Water Source Protection	66.433		-	838,160	838,160
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		-	2,604	2,604
<i>Pass-Through from Rural Community Assistance Partnership</i>		M2100332	-	13,200	13,200
Total - ALN 66.436			-	15,804	15,804

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
Environmental Protection Agency (continued)					
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444		\$ -	\$ 130,263	\$ 130,263
Water Quality Management Planning	66.454		463,675	165,466	629,141
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2111	-	(122)	(122)
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2230	-	16,997	16,997
Total - ALN 66.454			463,675	182,341	646,016
National Estuary Program	66.456		397,706	41,661	439,367
Nonpoint Source Implementation Grants	66.460		2,218,040	2,290,106	4,508,146
Beach Monitoring and Notification Program Implementation Grants	66.472		-	248,399	248,399
Gulf of Mexico Program	66.475		-	54,273	54,273
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>		M2001328	-	33,756	33,756
<i>Pass-Through from North Central Texas College</i>		NCTCG 10 29 2020	-	11,230	11,230
Total - ALN 66.475			-	99,259	99,259
Performance Partnership Grants	66.605		912,924	26,983,992	27,896,916
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		174,725	71,730	246,455
Protection of Children from Environmental Health Risks	66.609		-	23,186	23,186
Consolidated Pesticide Enforcement Cooperative Agreements	66.700		-	987,481	987,481
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701		-	91,687	91,687
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		-	454,439	454,439
Pollution Prevention Grants Program	66.708		-	253,598	253,598
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716		-	120	120
<i>Pass-Through from eXtension Foundation</i>		SA-2021-22	-	120	120
<i>Pass-Through from eXtension Foundation</i>		SA-2022-18	-	16,852	16,852
Total - ALN 66.716			-	16,972	16,972
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	505,300	505,300
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		-	1,335,869	1,335,869
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	2,930,440	2,930,440
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		-	269,746	269,746
State and Tribal Response Program Grants	66.817		-	698,436	698,436
National Environmental Education Training Program	66.950		-	1,670	1,670
Total - Environmental Protection Agency			4,563,319	42,712,354	47,275,673
Nuclear Regulatory Commission					
Nuclear Regulatory Commission	77.XXX	31310018C0017	-	30,413	30,413
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		-	33,950	33,950
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	37,554	37,554
Total - Nuclear Regulatory Commission			-	101,917	101,917

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identify Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
U.S. Department of Energy					
U.S. Department of Energy	81.XXX	4300166643	\$ -	\$ 5,218	\$ 5,218
		4300166710	-	2,357	2,357
		4300166734	-	12,210	12,210
		4300167818	-	111,736	111,736
		4300167963	-	144	144
		4300167972	-	189,447	189,447
		4300168011	-	56,236	56,236
		4300168017	-	1,275	1,275
		4300171444	-	2,597	2,597
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B652411	-	142,647	142,647
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B648337	-	50,861	50,861
<i>Pass-Through from National Renewable Energy Laboratory</i>		2020-10317	-	9,173	9,173
<i>Pass-Through from National Renewable Energy Laboratory</i>		2021 10683	-	12,753	12,753
Total - ALN 81.XXX			-	596,654	596,654
State Energy Program	81.041		70,000	2,569,593	2,639,593
Weatherization Assistance for Low-Income Persons	81.042		5,892,292	441,194	6,333,486
Office of Science Financial Assistance Program	81.049		-	358,054	358,054
<i>Pass-Through from Ecology and Environment, Inc.</i>		M2200622	-	18,925	18,925
Total - ALN 81.049			-	376,979	376,979
Renewable Energy Research and Development	81.087				
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		AGZ-0-92264-01	28,000	30,466	58,466
<i>Pass-Through from FAS Holdings Group, LLC</i>		A2022-0030	-	48,465	48,465
Total - ALN 81.087			28,000	78,931	106,931
Fossil Energy Research and Development	81.089		-	207,848	207,848
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106		-	396,438	396,438
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	2,733	2,733
Nuclear Energy Research, Development and Demonstration	81.121		-	341,343	341,343
Electricity Research, Development and Analysis	81.122		-	10,450	10,450
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		-	755,519	755,519
Predictive Science Academic Alliance Program	81.124		-	31,164	31,164
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		-	1,768,736	1,768,736
Total - U.S. Department of Energy			5,990,292	7,577,582	13,567,874
U.S. Department of Education					
U.S. Department of Education	84.XXX				
<i>Pass-Through from American Council on Education</i>		202-939-9300	1,115	-	1,115
<i>Pass-Through from Jobs for the Future</i>		19-037	-	539,494	539,494
COVID-19 - U.S. Department of Education		P425F20102	-	80,529	80,529
COVID-19 - U.S. Department of Education		P425L20022	-	355,996	355,996
COVID-19 - U.S. Department of Education		2020-GE84425C	-	71,974	71,974
COVID-19 - U.S. Department of Education		23508	-	583,195	583,195
COVID-19 - U.S. Department of Education		26597	-	530,000	530,000
Total - ALN 84.XXX			1,115	2,161,188	2,162,303
Adult Education - Basic Grants to States	84.002A		65,613,131	3,234,562	68,847,693
Total - ALN 84.002			65,613,131	3,234,562	68,847,693
Title I Grants to Local Educational Agencies	84.010A		1,871,279,325	9,795,018	1,881,074,343
<i>Pass-Through from Round Rock Independent School District</i>		UTA21-000314	-	362	362
COVID-19 - Title I Grants to Local Educational Agencies			-	3,030	3,030
Total - ALN 84.010A			1,871,279,325	9,798,410	1,881,077,735
Total - ALN 84.010			1,871,279,325	9,798,410	1,881,077,735

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Education (continued)					
Migrant Education State Grant Program	84.011A		\$ 23,661,752	\$ 1,152,563	\$ 24,814,315
Total - ALN 84.011			23,661,752	1,152,563	24,814,315
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013A		652	2,572,512	2,573,164
Total - ALN 84.013			652	2,572,512	2,573,164
National Resource Centers Program	84.015A		-	1,124,390	1,124,390
Foreign Language and Area Studies Fellowships	84.015B		-	1,516,098	1,516,098
Total - ALN 84.015			-	2,640,488	2,640,488
Fulbright-Hays Doctoral Dissertation Research Abroad Program	84.022A		-	66,128	66,128
Total - ALN 84.022			-	66,128	66,128
Higher Education Institutional Aid	84.031		-	13,460,352	13,460,352
Title III Part A Programs - Strengthening Institutions Program <i>Pass-Through from Austin Community College</i>	84.031A	UTA15-001240	-	244,906	244,906
			-	5,006	5,006
Total - ALN 84.031A			-	249,912	249,912
Title III Part B Programs - Strengthening Institutions Program	84.031B		-	3,315,102	3,315,102
Hispanic-Serving Institutions - Science Technology Engineering or Mathematics and Articulation Programs <i>Pass-Through from Laredo Community College</i>	84.031C	P031C160115	-	2,277,672	2,277,672
			-	110,649	110,649
Total - ALN 84.031C			-	2,388,321	2,388,321
Title III Part B, Strengthening Historically Black Colleges and Universities Program - FUTURE Act	84.031E		-	3,960,901	3,960,901
Strengthening Historically Black Graduate Institutions Program	84.031K		-	297,715	297,715
Promoting Postbaccalaureate Opportunities for Hispanic Americans Program	84.031M		-	300,679	300,679
Developing Hispanic-Serving Institutions Program <i>Pass-Through from Northeast Texas Community College</i>	84.031S	440100	-	3,661,399	3,661,399
			-	101,449	101,449
Total - ALN 84.031S			-	3,762,848	3,762,848
Total - ALN 84.031			-	27,735,830	27,735,830
Federal Family Education Loans - Lenders	84.032-L		-	2,802,577	2,802,577
Total - ALN 84.032-L			-	2,802,577	2,802,577
Vocational Education - Basic Grants to States	84.048A		94,455,659	10,300,465	104,756,124
Total - ALN 84.048			94,455,659	10,300,465	104,756,124
Fund for the Improvement of Postsecondary Education - First in the World - Development	84.116F		-	94,841	94,841
Rural Postsecondary & Economic Development (RPED) Program	84.116W		-	67,343	67,343
Total - ALN 84.116			-	162,184	162,184
Minority Science and Engineering Improvement <i>Pass-Through from Howard University</i>	84.120A	P120A190033	-	690,423	690,423
			-	58,853	58,853
Total - ALN 84.120A			-	749,276	749,276
Total - ALN 84.120			-	749,276	749,276

**STATE OF TEXAS
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FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Education (continued)					
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126A		\$ 6,553,268	\$ 295,590,382	\$ 302,143,650
Total - ALN 84.126			6,553,268	295,590,382	302,143,650
Rehabilitation Counseling	84.129B		-	329,227	329,227
Total - ALN 84.129			-	329,227	329,227
Migrant Education High School Equivalency Program	84.141A		-	993,195	993,195
Total - ALN 84.141			-	993,195	993,195
Migrant Education College Assistance Migrant Program	84.149A		-	1,908,780	1,908,780
Total - ALN 84.149			-	1,908,780	1,908,780
Business and International Education Projects	84.153		-	54,028	54,028
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	3,478,570	3,478,570
Special Education-Grants for Infants and Families	84.181A		41,391,845	1,706,518	43,098,363
Total - ALN 84.181			41,391,845	1,706,518	43,098,363
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,484,466	1,484,466
Education for Homeless Children and Youth	84.196A		9,167,889	526	9,168,415
Total - ALN 84.196			9,167,889	526	9,168,415
Graduate Assistance in Areas of National Need	84.200A		-	186,534	186,534
Total - ALN 84.200			-	186,534	186,534
K-12 Congressionally Funded Community Projects	84.215K		-	15,385	15,385
Total - ALN 84.215			-	15,385	15,385
Language Resource Centers	84.229A		-	112,647	112,647
Total - ALN 84.229			-	112,647	112,647
Charter Schools Program State Educational Agencies (SEA) Grant	84.282A		9,796,845	343,328	10,140,173
Total - ALN 84.282			9,796,845	343,328	10,140,173
Twenty-First Century Community Learning Centers	84.287C		120,064,065	3,589,536	123,653,601
Total - ALN 84.287			120,064,065	3,589,536	123,653,601
Education Research	84.305A		-	27,114	27,114
Continuous Improvement in Education Research <i>Pass-Through from American Institutes for Research</i>	84.305H	439600001	-	92,184	92,184
Total - ALN 84.305			-	119,298	119,298
Education Technology State Grants	84.318		(27)	-	(27)
Special Education Research Cognition and Student Learning <i>Pass-Through from George Mason University</i>	84.324A	E2048161	41,297	212,563	253,860
Total - ALN 84.324A			-	132,541	132,541
Total - ALN 84.324A			41,297	345,104	386,401
Research Training Programs in Special Education	84.324B		-	158,771	158,771
COVID-19 - Research to Accelerate Pandemic Recovery in Special Education	84.324X		-	171	171
Total - ALN 84.324			41,297	504,046	545,343

**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
U.S. Department of Education (continued)					
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		\$ 39,920	\$ 109,919	\$ 149,839
Preparation of Special Education, Early Intervention, and Related Services Leadership Personnel	84.325D		-	295,968	295,968
Leadership Consortia in Sensory Disabilities and Disabilities Associated with Intensive Service Needs	84.325H				
<i>Pass-Through from East Carolina University</i>		H325H190001 -20 UNIV61347 ; PO# P20048320	102,507	-	102,507
<i>Pass-Through from Vanderbilt University</i>			-	175,542	175,542
Total - ALN 84.325H			102,507	175,542	278,049
Interdisciplinary Preparation in Special Education, Early Intervention, and Related Services for Personnel Serving Children with Disabilities who have High-Intensity Needs	84.325K		-	1,659,255	1,659,255
Total - ALN 84.325			142,427	2,240,684	2,383,111
National Technical Assistance Center on Positive Behavioral Interventions and Supports	84.326S				
<i>Pass-Through from University of Oregon</i>		282070F	-	64,934	64,934
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		-	598,121	598,121
Total - ALN 84.326			-	663,055	663,055
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		582,452	13,483,823	14,066,275
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) State Grants	84.334S		2,290,248	1,040,014	3,330,262
Total - ALN 84.334			2,872,700	14,523,837	17,396,537
Child Care Access Means Parents in School	84.335A		-	779,204	779,204
Total - ALN 84.335			-	779,204	779,204
Arts in Education	84.351		-	410,170	410,170
Credit Enhancement for Charter School Facilities	84.354A		-	12,666,582	12,666,582
Total - ALN 84.354			-	12,666,582	12,666,582
Reading First State Grants	84.357		(288)	-	(288)
Rural and Low-Income Schools Grant	84.358B		7,459,682	258,877	7,718,559
Total - ALN 84.358			7,459,682	258,877	7,718,559
English Language Acquisition State Grants	84.365A		116,542,163	1,600,147	118,142,310
<i>Pass-Through from American Institutes for Research</i>		0527000001	-	38,216	38,216
Total - ALN 84.365A			116,542,163	1,638,363	118,180,526
National Professional Development Program	84.365Z		-	175,640	175,640
Total - ALN 84.365			116,542,163	1,814,003	118,356,166
Supporting Effective Instruction State Grants, Title II, Part A	84.367A		209,961,529	3,297,304	213,258,833
<i>Pass-Through from Ector County Independent School District</i>		21-0191	-	34,228	34,228
<i>Pass-Through from Grand Prairie Independent School District</i>		20-0839	-	41	41
<i>Pass-Through from Grand Prairie Independent School District</i>		21-0128	-	37,680	37,680
<i>Pass-Through from Lubbock Independent School District</i>		20-0321	-	55	55
<i>Pass-Through from Lubbock Independent School District</i>		21-0192	-	20,350	20,350
<i>Pass-Through from Lubbock-Cooper Independent School District</i>		20-0319	-	285	285
<i>Pass-Through from Pharr-San Juan-Alamo Independent School District</i>		21-0321	-	39,017	39,017
<i>Pass-Through from Socorro Independent School District</i>		A21-0224-DELEON	-	21,336	21,336
<i>Pass-Through from Socorro Independent School District</i>		20-0320	-	58	58
Total - ALN 84.367A			209,961,529	3,450,354	213,411,883
Total - ALN 84.367			209,961,529	3,450,354	213,411,883

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Education (continued)					
Competitive Grants for State Assessments	84.368		\$ -	\$ 3,000,000	\$ 3,000,000
Grants for State Assessments and Related Activities	84.369A		11,400,000	14,318,598	25,718,598
Total - ALN 84.369			11,400,000	14,318,598	25,718,598
Comprehensive Literacy Development	84.371C		2,863,578	117,662	2,981,240
Total - ALN 84.371			2,863,578	117,662	2,981,240
Statewide Longitudinal Data Systems	84.372A		-	1,511,324	1,511,324
Total - ALN 84.372			-	1,511,324	1,511,324
School Improvement Fund	84.377A		(1,826,630)	-	(1,826,630)
Total - ALN 84.377			(1,826,630)	-	(1,826,630)
ARRA - School Improvement Grants, Recovery Act	84.388		(8,560)	-	(8,560)
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389		(7,593)	-	(7,593)
ARRA - Special Education Grants to States, Recovery Act	84.391		(308)	-	(308)
ARRA - Special Education - Preschool Grants, Recovery Act	84.392		(18)	-	(18)
Education Innovation and Research - Expansion Grants	84.411A				
<i>Pass-Through from National Writing Project</i>		06-TX17- 2021I3WNNTS	-	3,650	3,650
Education Innovation and Research - Mid-phase Grants	84.411B		-	434	434
<i>Pass-Through from Jobs for the Future</i>		U411B180040-18A	473,300	-	473,300
<i>Pass-Through from National Writing Project</i>		09-TX19- 2020I3C3WVP	-	45,114	45,114
Total - ALN 84.411B			473,300	45,548	518,848
Education Innovation and Research - Early-phase grants	84.411C				
<i>Pass-Through from Austin Independent School District</i>		UTA18-000575; PO#700024	-	93,930	93,930
Total - ALN 84.411			473,300	143,128	616,428
American History and Civics-National Activities Grants	84.422B		89,995	48,632	138,627
Total - ALN 84.422			89,995	48,632	138,627
Supporting Effective Educator Development Program	84.423A		123,020	1,217,495	1,340,515
COVID-19 - Supporting Effective Educator Development Program			-	630,419	630,419
Total - ALN 84.423A			123,020	1,847,914	1,970,934
Total - ALN 84.423			123,020	1,847,914	1,970,934
Student Support and Academic Enrichment Program	84.424A		91,564,771	716,538	92,281,309
<i>Pass-Through from Ysleta Independent School District</i>		19-1137/20200024	-	740	740
Total - ALN 84.424A			91,564,771	717,278	92,282,049
Total - ALN 84.424			91,564,771	717,278	92,282,049
COVID-19 - Discretionary Grants Rethink K-12 Education Models Grants	84.425B		-	356,988	356,988
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C		67,308,019	89,737,686	157,045,705
<i>Pass-Through from Canutillo Independent School District</i>		2104427	-	48,224	48,224
<i>Pass-Through from Canutillo Independent School District</i>		2201191	-	77,893	77,893
<i>Pass-Through from Collin College</i>		BMS#23935 & 24129	470,191	-	470,191
<i>Pass-Through from Collin College</i>		24283	-	499,587	499,587
<i>Pass-Through from South Texas College</i>		2020GE84425C	-	24,602	24,602
Total - ALN 84.425C			67,778,210	90,387,992	158,166,202

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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
U.S. Department of Education (continued)					
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		\$ 2,969,203,965	\$ 45,061,576	\$ 3,014,265,541
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E		-	608,468,794	608,468,794
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F		-	615,467,909	615,467,909
COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)	84.425J		-	62,448,066	62,448,066
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		-	34,827,440	34,827,440
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M		-	3,109,941	3,109,941
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools Program	84.425R		-	23,123,467	23,123,467
COVID-19 - HEERF Supplemental Support Under American Rescue Plan (SSARP) Program	84.425T		-	910	910
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		4,142,409,248	48,014,456	4,190,423,704
COVID-19 - American Rescue Plan - Emergency Assistance to Non-Public Schools	84.425V		-	5,000,000	5,000,000
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W		8,562,195	-	8,562,195
Total - ALN 84.425			7,187,953,618	1,536,267,539	8,724,221,157
Immediate Aid to Restart School Operations	84.938A		14,032,711	454,362	14,487,073
Emergency Assistance to Institutions of Higher Education	84.938T		-	114,374	114,374
Total - ALN 84.938			14,032,711	568,736	14,601,447
Total - U.S. Department of Education			9,885,662,913	1,969,140,226	11,854,803,139
Consumer Product Safety Commission					
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		-	216,544	216,544
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052		-	84,829	84,829
Total - Consumer Product Safety Commission			-	301,373	301,373
National Archives and Records Administration					
National Historical Publications and Records Grants	89.003		-	2,694,359	2,694,359
Total - National Archives and Records Administration			-	2,694,359	2,694,359
Election Assistance Commission					
2018 HAVA Election Security Grants	90.404		2,721,821	1,625,864	4,347,685
Total - Denali Commission			2,721,821	1,625,864	4,347,685
U.S. Department of Health and Human Services					
U.S. Department of Health and Human Services	93.XXX	HHSTX-2- 0000286754 3R24OD011120- 11S2	-	586,526	586,526
		75N94020P00582	-	29,889	29,889
		75N97020R00004	-	7,522	7,522
		75R60219C00004	-	1,751,301	1,751,301
		90ATTF0020-01-00	-	2,977,153	2,977,153
		90PRRC0006-01- 00	-	4,633	4,633
<i>Pass-Through from Christopher and Dana Reeve Foundation</i>			-	12,030	12,030

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Oak Ridge Associated Universities</i>	4405		\$ 14,056	\$ 6,944	\$ 21,000
COVID-19 - U.S. Department of Health and Human Services <i>Pass-Through from Morehouse School of Medicine</i>	AID-20210537		-	94,633	94,633
Total - ALN 93.XXX			14,056	5,470,631	5,484,687
Medical Reserve Corps Small Grant Program	93.008				
<i>Pass-Through from Naccho</i>		MRC COVID 20- 2444	-	14	14
<i>Pass-Through from Naccho</i>		MRC 21-2444	-	3,918	3,918
Total - ALN 93.008			-	3,932	3,932
National Organizations of State and Local Officials <i>Pass-Through from National Alliance for Hispanic Health</i>	93.011		746,670	478,853	1,225,523
COVID-19 - National Organizations of State and Local Officials		U3S42189-01-01	-	664,552	664,552
			-	3,404,747	3,404,747
Total - ALN 93.011			746,670	4,548,152	5,294,822
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		269,799	-	269,799
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	923,930	104,112	1,028,042
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	-	502,964	502,964
			590,602	105,164	695,766
			-	38,275	38,275
Total - ALN 93.042			1,514,532	750,515	2,265,047
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,488,414	(89,621)	1,398,793
			458,845	89,621	548,466
Total - ALN 93.043			1,947,259	-	1,947,259
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		(2,103,357)	(29,470)	(2,132,827)
			1,784,736	27,670	1,812,406
Total - ALN 93.048			(318,621)	(1,800)	(320,421)
National Family Caregiver Support, Title III, Part E	93.052		9,511,335	265,531	9,776,866
COVID-19 - National Family Caregiver Support, Title III, Part E			3,862,902	-	3,862,902
Total - ALN 93.052			13,374,237	265,531	13,639,768
Training in General, Pediatric, and Public Health Dentistry	93.059		-	2,124,656	2,124,656
Sexual Risk Avoidance Education <i>Pass-Through from Change Happens</i>	93.060	90SR0157-01-00	26,727	1,151,611	1,178,338
			-	27,926	27,926
Total - ALN 93.060			26,727	1,179,537	1,206,264
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065		-	320,577	320,577
Public Health Emergency Preparedness <i>Pass-Through from National Alliance for Hispanic Health</i>	93.069	AID20220111	18,573,872	20,086,567	38,660,439
			-	70,592	70,592
Total - ALN 93.069			18,573,872	20,157,159	38,731,031
Environmental Public Health and Emergency Response	93.070		620,968	215,051	836,019
Medicare Enrollment Assistance Program	93.071		997,439	593,599	1,591,038
Lifespan Respite Care Program	93.072		55,602	66,795	122,397
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		23,170	995,690	1,018,860

**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
U.S. Department of Health and Human Services (continued)					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		\$ -	\$ 65,128	\$ 65,128
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	152,687	152,687
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		231,192	59,832	291,024
<i>Pass-Through from American Thrombosis and Hemostasis Network</i>		NU27DD000020-01-00	-	13,863	13,863
<i>Pass-Through from American Thrombosis and Hemostasis Network</i>		NU27DD000020-02-00	-	104,058	104,058
<i>Pass-Through from American Thrombosis and Hemostasis Network</i>		5NU27DD001155-05-00	-	(431)	(431)
Total - ALN 93.080			231,192	177,322	408,514
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		-	77,577	77,577
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		5,377	1,894,858	1,900,235
<i>Pass-Through from Mathematica Policy Research</i>		50898X07311	-	65,810	65,810
Total - ALN 93.086			5,377	1,960,668	1,966,045
Guardianship Assistance	93.090		33,493	12,919,292	12,952,785
COVID-19 - Guardianship Assistance			-	1,264,263	1,264,263
Total - ALN 93.090			33,493	14,183,555	14,217,048
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		-	44,987	44,987
<i>Pass-Through from Change Happens</i>		90AK0075-01-00	-	1,269	1,269
<i>Pass-Through from ETR Associates</i>		90AP26830500	-	-	-
Total - ALN 93.092			-	46,256	46,256
Food and Drug Administration Research	93.103		-	2,968,546	2,968,546
<i>Pass-Through from Association of Food and Drug Officials</i>		G-SE-2103-02809	-	33,985	33,985
<i>Pass-Through from University of Michigan</i>		K00015592	-	25,770	25,770
COVID-19 - Food and Drug Administration Research			-	171,302	171,302
Total - ALN 93.103			-	3,199,603	3,199,603
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		889,239	150,085	1,039,324
Area Health Education Centers	93.107		1,305,267	2,309,895	3,615,162
COVID-19 - Area Health Education Centers			9,542	54,242	63,784
Total - ALN 93.107			1,314,809	2,364,137	3,678,946
Health Education Assistance Loans (HEAL)	93.108		-	631,307	631,307
Maternal and Child Health Federal Consolidated Programs	93.110		299,982	135,345	435,327
<i>Pass-Through from Organization of Teratology Informations</i>		UG4MC27861	-	28,195	28,195
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		6UE7MC26282-09-01	-	43,876	43,876
Total - ALN 93.110			299,982	207,416	507,398
Environmental Health	93.113		103,774	113,015	216,789
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		4,140,990	3,698,026	7,839,016
Oral Diseases and Disorders Research	93.121		-	61,166	61,166
Emergency Medical Services for Children	93.127		-	268,897	268,897
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	310,175	310,175
COVID-19 - Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		-	309,432	309,432

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identify Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
U.S. Department of Health and Human Services (continued)					
Injury Prevention and Control Research and State and Community Based Programs	93.136		\$ 2,007,391	\$ 928,560	\$ 2,935,951
<i>Pass-Through from City of Houston</i>		NH28CE002395	-	3,123	3,123
<i>Pass-Through from City of Houston</i>		NH28CE0023950100	-	9,700	9,700
<i>Pass-Through from City of Houston</i>		1NH28CE0023950100	-	3,678	3,678
<i>Pass-Through from Safe States Alliance</i>		5NU17CE924917-04	-	11,611	11,611
Total - ALN 93.136			2,007,391	956,672	2,964,063
COVID-19 - Community Programs to Improve Minority Health Grant Program	93.137				
<i>Pass-Through from City of San Antonio</i>		1CPIMP211274-01-00	15,552	511,351	526,903
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		-	27,000	27,000
<i>Pass-Through from Deep South Center for Environmental Justice, Inc.</i>		2U45ES010664-22	-	241,737	241,737
Total - ALN 93.142			-	268,737	268,737
HIV-Related Training and Technical Assistance	93.145		27,701	299,712	327,413
<i>Pass-Through from University of New Mexico Health Science Center</i>		3RGL7/6U1OHA33225-01-01	-	258,746	258,746
Total - ALN 93.145			27,701	558,458	586,159
Projects for Assistance in Transition from Homelessness (PATH)	93.150		8,547,447	52,760	8,600,207
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>		21UTH00RWD	-	(162)	(162)
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		22UTH00RWD	-	64,780	64,780
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		23UTH00RWD	-	6,045	6,045
<i>Pass-Through from Resource Group</i>		20UTV00RWD	-	(223)	(223)
Total - ALN 93.153			-	70,440	70,440
Rural Health Research Centers	93.155		243,343	645,971	889,314
COVID-19 - Rural Health Research Centers			13,850,353	229,902	14,080,255
Total - ALN 93.155			14,093,696	875,873	14,969,569
Centers of Excellence	93.157		-	647,522	647,522
Health Program for Toxic Substances and Disease Registry	93.161				
<i>Pass-Through from American Academy of Pediatrics</i>		PO# 100750	-	211,550	211,550
<i>Pass-Through from American Academy of Pediatrics</i>		PO# 100805	-	34,852	34,852
<i>Pass-Through from American Academy of Pediatrics</i>		771122-TTUHSC	-	5,519	5,519
COVID-19 - Health Program for Toxic Substances and Disease Registry			-		
<i>Pass-Through from American Academy of Pediatrics</i>		1012132-TTUHSC	-	59,559	59,559
Total - ALN 93.161			-	311,480	311,480
Grants to States for Loan Repayment	93.165		35,251	-	35,251
Human Genome Research	93.172				
<i>Pass-Through from Ann & Robert H. Lurie Children's Hospital - Chicago</i>		A19-0183-S001 (7R01HG009)	-	53,049	53,049
Research Related to Deafness and Communication Disorders	93.173		-	144,754	144,754
<i>Pass-Through from Vanderbilt University</i>		5T35DC008763-15	-	6,976	6,976
Total - ALN 93.173			-	151,730	151,730
Nursing Workforce Diversity	93.178		-	118,563	118,563
COVID-19 - Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185				
<i>Pass-Through from Family Support Services of Amarillo, Inc.</i>		NU21IP000596	-	3,836	3,836
Graduate Psychology Education	93.191		-	824,050	824,050

**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
U.S. Department of Health and Human Services (continued)					
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		\$ -	\$ 504,389	\$ 504,389
Telehealth Programs	93.211		28,161	641,304	669,465
<i>Pass-Through from Alaska Native Tribal Health Consortium</i>		GA540183 2U66RH31459-04- 00	-	62,296	62,296
<i>Pass-Through from University of Mississippi Medical Center</i>			-	50,569	50,569
COVID-19 - Telehealth Programs			7,943	293,617	301,560
Total - ALN 93.211			36,104	1,047,786	1,083,890
Research and Training in Complementary and Integrative Health	93.213		-	145,634	145,634
Family Planning Services	93.217				
<i>Pass-Through from Every Body Texas</i>		FPHPA006401	-	119,423	119,423
<i>Pass-Through from Every Body Texas</i>		FPHPA006401-03	-	43,500	43,500
<i>Pass-Through from Every Body Texas</i>		FPHPA006521-01- 00	-	57,367	57,367
<i>Pass-Through from The Women's Health and Family Planning Association of Texas</i>		FPHPA006401-02	-	2,390	2,390
<i>Pass-Through from The Women's Health and Family Planning Association of Texas</i>		FPHPA6401	-	261,326	261,326
Total - ALN 93.217			-	484,006	484,006
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		2,864,587	879,190	3,743,777
Grants to States to Support Oral Health Workforce Activities	93.236				
<i>Pass-Through from University of New Mexico</i>		3RJK7	-	1,656,875	1,656,875
State Capacity Building	93.240		-	474,689	474,689
COVID-19 - State Capacity Building			-	48,234	48,234
Total - ALN 93.240			-	522,923	522,923
State Rural Hospital Flexibility Program	93.241		-	939,357	939,357
Mental Health Research Grants	93.242		-	1,531	1,531
<i>Pass-Through from New York University</i>		21-A0-00-1005829	-	53,437	53,437
Total - ALN 93.242			-	54,968	54,968
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		2,539,808	5,652,699	8,192,507
<i>Pass-Through from Center For Applied Research Solutions</i>		1158	-	112,993	112,993
<i>Pass-Through from Harris Health System</i>		1H79TI084352-01 1003-1 1; ATTN: KATHERINE NAPIER	-	76,152	76,152
<i>Pass-Through from Morehouse School of Medicine</i>		1003-1; ATTN: KATHERINE NAPIER	-	21,638	21,638
<i>Pass-Through from Morehouse School of Medicine</i>		00102368/0007022 4	-	27,474	27,474
<i>Pass-Through from University of Missouri - Kansas City</i>		00108843/0007626 6	-	27,951	27,951
<i>Pass-Through from University of Missouri - Kansas City</i>			-	116,744	116,744
Total - ALN 93.243			2,539,808	6,035,651	8,575,459
Advanced Nursing Education Workforce Grant Program	93.247		-	991,074	991,074
Geriatric Academic Career Awards Department of Health and Human Services	93.250		-	78,764	78,764
Early Hearing Detection and Intervention	93.251		175,976	211,375	387,351
Poison Center Support and Enhancement Grant	93.253		-	858,094	858,094
COVID-19 - Poison Center Support and Enhancement Grant			-	(126)	(126)
Total - ALN 93.253			-	857,968	857,968

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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
U.S. Department of Health and Human Services (continued)					
Occupational Safety and Health Program	93.262		\$ 23,882	\$ 1,536,889	\$ 1,560,771
COVID-19 - Occupational Safety and Health Program			-	61,084	61,084
Total - ALN 93.262			23,882	1,597,973	1,621,855
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>		5U91HA06801-15- 00	-	12,548	12,548
Immunization Cooperative Agreements	93.268		5,517,128	593,012,386	598,529,514
COVID-19 - Immunization Cooperative Agreements			49,794,452	53,505,414	103,299,866
<i>Pass-Through from St. Vincent's House</i>		NH231P922616	-	16,430	16,430
<i>Pass-Through from University of New Mexico</i>		NAID20220071	-	190,744	190,744
Total - ALN 93.268			55,311,580	646,724,974	702,036,554
Viral Hepatitis Prevention and Control	93.270		-	43,758	43,758
Alcohol Research Programs	93.273		-	144,895	144,895
<i>Pass-Through from Wayne State University</i>		WSU22051	-	130,060	130,060
Total - ALN 93.273			-	274,955	274,955
Drug Abuse and Addiction Research Programs	93.279		95,927	300,532	396,459
<i>Pass-Through from Trinity College</i>		TRINITY / HOLT 001	-	22,843	22,843
Total - ALN 93.279			95,927	323,375	419,302
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		-	154,482	154,482
<i>Pass-Through from William Marsh Rice University</i>		2T15 LM007093-29	-	13,473	13,473
Total - ALN 93.286			-	167,955	167,955
State Partnership Grant Program to Improve Minority Health	93.296		-	5	5
Teenage Pregnancy Prevention Program	93.297		230,000	913,029	1,143,029
COVID-19 - Small Rural Hospital Improvement Grant Program	93.301		1,272,634	276,049	1,548,683
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	217,465	217,465
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318				
<i>Pass-Through from National Hispanic Medical Association</i>		RAMIREZ - NHMA/CDC	-	56,821	56,821
COVID-19 - Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security					
<i>Pass-Through from American College Health Association</i>		NU50CK000581	2,171	-	2,171
Total - ALN 93.318			2,171	56,821	58,992
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		-	1,045,284	1,045,284
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		10,162	3,687,468	3,697,630
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			112,467,392	272,637,915	385,105,307
Total - ALN 93.323			112,477,554	276,325,383	388,802,937
State Health Insurance Assistance Program	93.324		2,603,342	41,197	2,644,539
Behavioral Risk Factor Surveillance System	93.336		-	555,851	555,851
COVID-19 - Behavioral Risk Factor Surveillance System			-	39,337	39,337
Total - ALN 93.336			-	595,188	595,188
Public Health Service Evaluation Funds	93.343		-	18,297	18,297

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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
U.S. Department of Health and Human Services (continued)					
National Center for Advancing Translational Sciences	93.350		\$ 25,000	\$ 248,706	\$ 273,706
Research Infrastructure Programs	93.351		-	95,641	95,641
<i>Pass-Through from University of Miami</i>		425455	-	47,420	47,420
Total - ALN 93.351			-	143,061	143,061
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		356,078	59,045	415,123
<i>Pass-Through from Cameron County</i>		CDC-RFA-TP18-1802	-	5,728	5,728
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			27,287,353	19,022,981	46,310,334
<i>Pass-Through from Cameron County</i>		HHS000768200001	-	425	425
Total - ALN 93.354			27,643,431	19,088,179	46,731,610
Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program	93.355		-	350,013	350,013
COVID-19 - Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program			-	714,304	714,304
Total - ALN 93.355			-	1,064,317	1,064,317
Nurse Education, Practice Quality and Retention Grants	93.359		99,892	1,416,542	1,516,434
Nursing Research	93.361		-	160,666	160,666
<i>Pass-Through from Case Western Reserve University</i>		RES516570	-	32,558	32,558
Total - ALN 93.361			-	193,224	193,224
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		-	696,909	696,909
ACL Independent Living State Grants	93.369		1,582,570	16,938	1,599,508
National and State Tobacco Control Program	93.387		464,696	3,265,286	3,729,982
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		-	99,905	99,905
<i>Pass-Through from Tarrant County Public Health Department</i>		2022-148	-	224,630	224,630
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT)			5,295,120	1,567,468	6,862,588
<i>Pass-Through from City of Houston Health and Human Services</i>		CDC-RFS-OT21-2103	-	11,230	11,230
<i>Pass-Through from City of San Antonio</i>		AGT003323	-	2,405,603	2,405,603
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		1NH75OT000026-01-00	-	795,312	795,312
Total - ALN 93.391			5,295,120	5,104,148	10,399,268
Cancer Cause and Prevention Research	93.393		-	109,429	109,429
Cancer Detection and Diagnosis Research	93.394		-	12,958	12,958
Cancer Treatment Research	93.395		54,986	94,330	149,316
Cancer Biology Research	93.396		-	95,674	95,674
Cancer Research Manpower	93.398		-	74,469	74,469
ARRA - Nurse Faculty Loan Program	93.408		-	84,142	84,142
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		-	-	-
<i>Pass-Through from American Cancer Society, Inc.</i>		NU380T000283	-	7,084	7,084
<i>Pass-Through from Council of State & Territorial Epidemiologists</i>		M2202790	-	539	539
<i>Pass-Through from National Association of Chronic Disease Directors</i>		NU380T000286-03	-	(23)	(23)
Total - ALN 93.421			-	7,600	7,600
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		1,014,064	2,670,472	3,684,536

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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
U.S. Department of Health and Human Services (continued)					
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		\$ -	\$ 113,281	\$ 113,281
<i>Pass-Through from CreateAbility Concepts, Inc.</i>		26038	-	11,109	11,109
Total - ALN 93.433			-	124,390	124,390
COVID-19 - Every Student Succeeds Act/Preschool Development Grants	93.434		-	311,570	311,570
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		710,272	514,625	1,224,897
State Physical Activity and Nutrition (SPAN)	93.439		330,751	893,366	1,224,117
Indian Self-Determination	93.441				
<i>Pass-Through from Northwest Portland Area Indian Health Board</i>		C19-02/PO 297111/100-75/100- 28	-	90,125	90,125
Food Safety and Security Monitoring Project	93.448		-	4,793	4,793
COVID-19 - HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.461		-	8,980,417	8,980,417
ACL Assistive Technology	93.464		-	404,539	404,539
Alzheimer's Disease Program Initiative (ADPI)	93.470				
<i>Pass-Through from WellMed Charitable Foundation</i>		WELLMED/90ADPI 0014-01-00	-	49,062	49,062
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478		-	896,054	896,054
Community Health Workers for Public Health Response and Resilient	93.495				
<i>Pass-Through from City of Austin</i>		1-NU58DP006991- 01-00	-	141,463	141,463
COVID-19 - Community Health Workers for Public Health Response and Resilient					
<i>Pass-Through from City of San Antonio</i>		NU58DP007009/C DC-RFA-DP21 1NU58DP007009- 01-00	-	58,495	58,495
<i>Pass-Through from City of San Antonio</i>			-	260,936	260,936
Total - ALN 93.495			-	460,894	460,894
COVID-19 - Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	93.497		317,864	-	317,864
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		-	293,951,216	293,951,216
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	93.521		-	(41,606)	(41,606)
Grants for Capital Development in Health Centers	93.526		-	34,225	34,225
MaryLee Allen Promoting Safe and Stable Families Program	93.556		15,864,439	28,400,900	44,265,339
COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program			-	5,289,915	5,289,915
Total - ALN 93.556			15,864,439	33,690,815	49,555,254
Temporary Assistance for Needy Families	93.558		148,716,279	347,143,218	495,859,497
COVID-19 - Temporary Assistance for Needy Families			3,408,860	6,780,538	10,189,398
Total - ALN 93.558			152,125,139	353,923,756	506,048,895
Child Support Enforcement	93.563		-	217,644,228	217,644,228
ARRA - Child Support Enforcement			-	7,175,377	7,175,377
Total - ALN 93.563			-	224,819,605	224,819,605
Child Support Enforcement Research	93.564		-	40,636	40,636

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Health and Human Services (continued)					
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		\$ -	\$ (24,021)	\$ (24,021)
Low-Income Home Energy Assistance	93.568		207,621,735	6,452,999	214,074,734
COVID-19 - Low-Income Home Energy Assistance			127,586,150	133,434	127,719,584
Total - ALN 93.568			335,207,885	6,586,433	341,794,318
Community Services Block Grant	93.569		37,875,377	1,288,993	39,164,370
COVID-19 - Community Services Block Grant			4,279,634	169,192	4,448,826
Total - ALN 93.569			42,155,011	1,458,185	43,613,196
State Court Improvement Program	93.586		-	2,528,234	2,528,234
Community-Based Child Abuse Prevention Grants	93.590		1,985,967	3,265,335	5,251,302
COVID-19 - Community-Based Child Abuse Prevention Grants			896,215	878,177	1,774,392
Total - ALN 93.590			2,882,182	4,143,512	7,025,694
COVID-19 - Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591				
<i>Pass-Through from Texas Council on Family Violence</i>		2001TXSDC3	-	(4,655)	(4,655)
Grants to States for Access and Visitation Programs	93.597		269,170	482,181	751,351
Chafee Education and Training Vouchers Program (ETV)	93.599		-	1,753,156	1,753,156
COVID-19 - Chafee Education and Training Vouchers Program (ETV)			-	2,505,566	2,505,566
Total - ALN 93.599			-	4,258,722	4,258,722
Adoption and Legal Guardianship Incentive Payments	93.603		-	1,065,000	1,065,000
Community Health Access and Rural Transformation (CHART) Model	93.624		-	158,369	158,369
Developmental Disabilities Basic Support and Advocacy Grants	93.630		3,242,338	3,290,857	6,533,195
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	459,793	459,793
Children's Justice Grants to States	93.643		-	(76,245)	(76,245)
<i>Pass-Through from Texas Center for the Judiciary</i>		1901TXCJA1	-	265	265
COVID-19 - Children's Justice Grants to States			2,311,625	1,277,756	3,589,381
Total - ALN 93.643			2,311,625	1,201,776	3,513,401
Stephanie Tubbs Jones Child Welfare Services Program	93.645		60,121	27,822,961	27,883,082
Adoption Opportunities	93.652		855,094	910,146	1,765,240
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 5 YEAR 4	-	37,880	37,880
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 6- CARRY FORWARD	-	8,902	8,902
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 7 YEAR 5	-	490,132	490,132
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178; YEAR 4 CARRYOVER	-	80,852	80,852
Total - ALN 93.652			855,094	1,527,912	2,383,006
Foster Care Title IV-E	93.658		32,398,130	142,519,358	174,917,488
COVID-19 - Foster Care Title IV-E			1,751	12,156,310	12,158,061
Total - ALN 93.658			32,399,881	154,675,668	187,075,549
Adoption Assistance	93.659		569,142	163,708,779	164,277,921
COVID-19 - Adoption Assistance			-	16,156,270	16,156,270
Total - ALN 93.659			569,142	179,865,049	180,434,191
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		-	3,793,295	3,793,295

**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
U.S. Department of Health and Human Services (continued)					
Social Services Block Grant	93.667		\$ 41,483,263	\$ 153,567,341	\$ 195,050,604
Child Abuse and Neglect State Grants	93.669		-	6,228,606	6,228,606
COVID-19 - Child Abuse and Neglect State Grants			509,909	1,234,204	1,744,113
Total - ALN 93.669			509,909	7,462,810	7,972,719
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		9,433,201	(2,456,569)	6,976,632
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			4,755,749	2,491,718	7,247,467
Total - ALN 93.671			14,188,950	35,149	14,224,099
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		163,319	7,972,940	8,136,259
COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood			900,000	5,201,733	6,101,733
Total - ALN 93.674			1,063,319	13,174,673	14,237,992
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686				
<i>Pass-Through from University Health System</i>		UT8HA33921	-	9,034	9,034
Maternal Opioid Misuse Model	93.687		-	838,563	838,563
Mental and Behavioral Health Education and Training Grants	93.732		95,688	1,840,415	1,936,103
Elder Abuse Prevention Interventions Program	93.747		-	345,254	345,254
COVID-19 - Elder Abuse Prevention Interventions Program			8,808	4,791,590	4,800,398
Total - ALN 93.747			8,808	5,136,844	5,145,652
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>		M200222	-	6,053	6,053
Children's Health Insurance Program	93.767		(9,875)	1,189,847,643	1,189,837,768
COVID-19 - Children's Health Insurance Program			-	107,588,500	107,588,500
Total - ALN 93.767			(9,875)	1,297,436,143	1,297,426,268
Opioid STR	93.788		16,766,857	35,805,085	52,571,942
Money Follows the Person Rebalancing Demonstration	93.791		7,670,990	10,956,307	18,627,297
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796		-	26,186,861	26,186,861
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	375,617	375,617
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).	93.815		-	(16,225)	(16,225)
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	342,695	342,695
COVID-19 - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			-	92,725	92,725
Total - ALN 93.817			-	435,420	435,420
National Ebola Training and Education Center (NETEC)	93.825				
<i>Pass-Through from Emory University</i>		6U3REP170552040 5	-	245,603	245,603
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829		-	(129)	(129)
Cardiovascular Diseases Research	93.837		-	965,018	965,018
Lung Diseases Research	93.838		-	(147)	(147)
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	30,143	30,143

**STATE OF TEXAS
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FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Maine Medical Center</i>		OXBURGH-R24-01	\$ -	\$ (254)	\$ (254)
Total - ALN 93.847			-	29,889	29,889
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	246,302	246,302
Allergy and Infectious Diseases Research	93.855		-	355,439	355,439
Biomedical Research and Research Training	93.859		26,313	1,359,268	1,385,581
<i>Pass-Through from Baylor University</i>		1000443-01	-	18,773	18,773
<i>Pass-Through from University of New Mexico Health Science Center</i>		3REY1	-	(81)	(81)
Total - ALN 93.859			26,313	1,377,960	1,404,273
Child Health and Human Development Extramural Research	93.865		-	36,534	36,534
Aging Research	93.866		-	19,002	19,002
<i>Pass-Through from Clemson University</i>		2194-209-2013870	-	516	516
<i>Pass-Through from Columbia University</i>		8(GG012955-05)	-	(2,237)	(2,237)
Total - ALN 93.866			-	17,281	17,281
Vision Research	93.867		-	36,396	36,396
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		13,671,516	3,451,736	17,123,252
ARRA - Maternal, Infant and Early Childhood Home Visiting Grant			-	98,420	98,420
COVID-19 - Maternal, Infant and Early Childhood Home Visiting Grant			987,124	260,776	1,247,900
Total - ALN 93.870			14,658,640	3,810,932	18,469,572
Medical Library Assistance	93.879		-	(17,415)	(17,415)
<i>Pass-Through from University of Pittsburgh</i>		271160	-	4,316	4,316
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-26	-	(3,898)	(3,898)
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-29	-	52,163	52,163
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-30	-	23,534	23,534
Total - ALN 93.879			-	58,700	58,700
Primary Care Training and Enhancement	93.884		15,163	358,557	373,720
COVID-19 - Specially Selected Health Projects	93.888		-	7,067	7,067
<i>Pass-Through from Texas Hospital Association Foundation</i>		ASPR 334	-	7,067	7,067
National Bioterrorism Hospital Preparedness Program	93.889		12,187,879	3,735,529	15,923,408
COVID-19 - National Bioterrorism Hospital Preparedness Program			(9,287)	117,083	107,796
Total - ALN 93.889			12,178,592	3,852,612	16,031,204
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		2,516,040	3,170,687	5,686,727
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		36,689	218,195	254,884
<i>Pass-Through from University Health System</i>		220062 / UHS	-	16,922	16,922
Total - ALN 93.912			36,689	235,117	271,806
Grants to States for Operation of State Offices of Rural Health	93.913		-	223,175	223,175
HIV Emergency Relief Project Grants	93.914		-	-	-
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		16GEN0202	-	(31,669)	(31,669)
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		17GEN0119 / CS	-	-	-
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		2017-01	-	(39,652)	(39,652)
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		18GEN0115/ CS	-	-	-
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		2017-01	-	(39,317)	(39,317)
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		19GEN0340 / CS	-	-	-
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		2017-01	-	(12,140)	(12,140)
<i>Pass-Through from Harris Health System</i>		6H12HA000390-22	-	384,832	384,832
COVID-19 - HIV Emergency Relief Project Grants			-	-	-
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		21GEN0220	-	12,665	12,665

**STATE OF TEXAS
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FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from University of New Mexico</i>		3RJA6/1H1LHA373 43-01-00	\$ -	\$ (12)	\$ (12)
Total - ALN 93.914			-	274,707	274,707
HIV Care Formula Grants	93.917		19,972,832	78,320,951	98,293,783
<i>Pass-Through from Harris County Hospital District</i>		000182618	-	5,264	5,264
<i>Pass-Through from Resource Group</i>		20UTV00SS	-	(563)	(563)
<i>Pass-Through from Resource Group</i>		21UTV00PTB	-	(2,209)	(2,209)
<i>Pass-Through from Resource Group</i>		21UTV00RWD	-	(895)	(895)
<i>Pass-Through from Resource Group</i>		21UTV00SS	-	483	483
<i>Pass-Through from Resource Group</i>		22UTV00PTB	-	289,574	289,574
<i>Pass-Through from Resource Group</i>		22UTV00RWD	-	133,130	133,130
<i>Pass-Through from Resource Group</i>		23UTV00PTB	-	174,115	174,115
<i>Pass-Through from Resource Group</i>		23UTV00RWD	-	5,436	5,436
COVID-19 - HIV Care Formula Grants			261,345	22,886	284,231
Total - ALN 93.917			20,234,177	78,948,172	99,182,349
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918				
<i>Pass-Through from Resource Group</i>		21UTV00PTB/SR	-	(534)	(534)
<i>Pass-Through from Resource Group</i>		21UTV00RWC	-	(878)	(878)
<i>Pass-Through from Resource Group</i>		22UTV00PTB/SR	-	78,349	78,349
<i>Pass-Through from Resource Group</i>		22UTV00RWC	-	89,910	89,910
<i>Pass-Through from Resource Group</i>		23UTV00PTB/SR	-	50,447	50,447
<i>Pass-Through from Resource Group</i>		23UTV00RWC	-	43,092	43,092
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		21UTV01RWCCAR ES	-	1,486	1,486
Total - ALN 93.918			-	261,872	261,872
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	93.924		-	64,534	64,534
HIV Prevention Activities Health Department Based	93.940		16,194,268	5,813,325	22,007,593
<i>Pass-Through from City of San Antonio</i>		NU62PS92459	27,778	-	27,778
Total - ALN 93.940			16,222,046	5,813,325	22,035,371
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		-	646,518	646,518
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	160,020	160,020
Tuberculosis Demonstration, Research, Public and Professional Education	93.947		-	1,531,133	1,531,133
Block Grants for Community Mental Health Services	93.958		87,851,873	(3,363,976)	84,487,897
COVID-19 - Block Grants for Community Mental Health Services			7,248,933	9,744,523	16,993,456
Total - ALN 93.958			95,100,806	6,380,547	101,481,353
Block Grants for Prevention and Treatment of Substance Abuse	93.959		156,285,675	29,650,210	185,935,885
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse			3,788,235	16,285,147	20,073,382
Total - ALN 93.959			160,073,910	45,935,357	206,009,267
The Zika Health Care Services Program	93.966		(9,861)	-	(9,861)
PPHF Geriatric Education Centers	93.969				
<i>Pass-Through from Baylor College of Medicine</i>		6U1QHP33068-03- 03	-	55,423	55,423
<i>Pass-Through from Baylor College of Medicine</i>		6U1QHP330680-03- 00	-	22,862	22,862
Total - ALN 93.969			-	78,285	78,285
Primary Care Medicine and Dentistry Clinician Educator Career Development Awards	93.976		-	6,736	6,736

**STATE OF TEXAS
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FOR THE YEAR ENDED AUGUST 31, 2022**

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
U.S. Department of Health and Human Services (continued)					
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		\$ 4,191,211	\$ 1,400,408	\$ 5,591,619
COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants			1,416,609	3,043,759	4,460,368
Total - ALN 93.977			5,607,820	4,444,167	10,051,987
Mental Health Disaster Assistance and Emergency Mental Health	93.982		(7,984,600)	3,341,963	(4,642,637)
Preventive Health and Health Services Block Grant	93.991		4,829,194	2,413,770	7,242,964
Maternal and Child Health Services Block Grant to the States	93.994		5,734,295	36,229,235	41,963,530
Assisted Outpatient Treatment	93.997				
<i>Pass-Through from Integral Care</i>		H79SM082924-SO2- 1	-	119,518	119,518
<i>Pass-Through from Integral Care</i>		1H79SM082924-01-SO1	-	204	204
Total - ALN 93.997			-	119,722	119,722
Total - U.S. Department of Health and Human Services			1,283,722,975	4,114,866,497	5,398,589,472
Corporation for National and Community Service					
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002	94.002		-	126,864	126,864
AmeriCorps State and National 94.006	94.006		-	353,795	353,795
<i>Pass-Through from National College Advising Corps</i>		M2002676-455884	-	34,998	34,998
<i>Pass-Through from National College Advising Corps</i>		M2102590-455300	-	623,126	623,126
<i>Pass-Through from National College Advising Corps</i>		M2203433-455325	-	96,023	96,023
<i>Pass-Through from OneStar Foundation</i>		19AC215308	-	(17,084)	(17,084)
<i>Pass-Through from OneStar Foundation</i>		19AFHTX0010005	-	842,050	842,050
<i>Pass-Through from OneStar Foundation</i>		20AC225347	-	(646)	(646)
<i>Pass-Through from OneStar Foundation</i>		20ESHTX0010005	-	664,207	664,207
<i>Pass-Through from OneStar Foundation</i>		20ES220684	-	(26,074)	(26,074)
<i>Pass-Through from OneStar Foundation</i>		22AC245618	-	16,744	16,744
Total - ALN 94.006			-	2,587,139	2,587,139
AmeriCorps Martin Luther King Jr. Day of Service Grants 94.014	94.014		-	5,444	5,444
Total - Corporation for National and Community Service			-	2,719,447	2,719,447
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001		-	1,786,116	1,786,116
Total - Executive Office of the President			-	1,786,116	1,786,116
U.S. Department of Homeland Security					
U.S. Department of Homeland Security	97.XXX	H98230-21-P-1212	-	(6,767)	(6,767)
State and Local Homeland Security National Training Program	97.005		3,220,107	19,430,453	22,650,560
<i>Pass-Through from Norwich University Applied Research Institutes, Ltd.</i>		2018-011	-	79,423	79,423
Total - ALN 97.005			3,220,107	19,509,876	22,729,983
Non-Profit Security Program	97.008		2,361,618	-	2,361,618
Boating Safety Financial Assistance	97.012		-	4,752,810	4,752,810
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		60,304	328,042	388,346
National Urban Search and Rescue (US&R) Response System	97.025		-	2,093,897	2,093,897
Flood Mitigation Assistance	97.029		6,745,843	356,975	7,102,818
Crisis Counseling	97.032		-	(23,771)	(23,771)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		194,601,992	61,129,722	255,731,714
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)			42,046,749	3,006,041,604	3,048,088,353
Total - ALN 97.036			236,648,741	3,067,171,326	3,303,820,067

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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
U.S. Department of Homeland Security (continued)					
Hazard Mitigation Grant	97.039		\$ 32,178,321	\$ 10,633,672	\$ 42,811,993
<i>Pass-Through from Bastrop County</i>		TX-1999-012 & 031	-	359	359
COVID-19 - Hazard Mitigation Grant			-	79,472	79,472
Total - ALN 97.039			32,178,321	10,713,503	42,891,824
National Dam Safety Program	97.041		529,423	276,769	806,192
Emergency Management Performance Grants	97.042		2,701,685	16,461,991	19,163,676
COVID-19 - Emergency Management Performance Grants			-	5,108,163	5,108,163
Total - ALN 97.042			2,701,685	21,570,154	24,271,839
State Fire Training Systems Grants	97.043		-	20,000	20,000
Assistance to Firefighters Grant	97.044		-	419,937	419,937
<i>Pass-Through from Bastrop County</i>		A 2022-0005	-	34,712	34,712
Total - ALN 97.044			-	454,649	454,649
Cooperating Technical Partners	97.045		1,814,857	663,108	2,477,965
Fire Management Assistance Grant	97.046		-	2,328,326	2,328,326
BRIC: Building Resilient Infrastructure and Communities	97.047		444,358	40,360	484,718
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050		-	3,457,165	3,457,165
COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs			-	1,694,602	1,694,602
Total - ALN 97.050			-	5,151,767	5,151,767
Port Security Grant Program	97.056		-	473,701	473,701
Scientific Leadership Awards	97.062		-	122,055	122,055
Homeland Security Grant Program	97.067		86,138,574	13,421,049	99,559,623
Disaster Assistance Projects	97.088		-	(7,768,369)	(7,768,369)
Homeland Security Biowatch Program	97.091		-	2,223,593	2,223,593
CISA Cyber Security Awareness Campaign	97.128		-	334,052	334,052
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		-	15,976	15,976
Preparing for Emerging Threats and Hazards	97.133		-	64,002	64,002
Total - U.S. Department of Homeland Security			372,843,831	3,144,287,083	3,517,130,914
U.S. Agency for International Development					
USAID Foreign Assistance for Programs Overseas	98.001		-	11,850	11,850
<i>Pass-Through from Mississippi State University</i>		193900 312455 03	-	71,407	71,407
<i>Pass-Through from Purdue University</i>		F0004868402089	40,000	9,536	49,536
<i>Pass-Through from Strathmore University</i>		PAREDES- KENYA SBDC	-	215,907	215,907
Total - ALN 98.001			40,000	308,700	348,700
Total - U.S. Agency for International Development			40,000	308,700	348,700
Total Non-Clustered Programs			13,247,083,070	23,734,857,874	36,981,940,944
RESEARCH AND DEVELOPMENT CLUSTER					
U.S. Department of Agriculture					
U.S. Department of Agriculture	10.XXX	20-CTXXX-TX-0003	-	307,646	307,646
<i>Pass-Through from United States Endowment For Forestry and Communities, Inc.</i>		SP-32657-1-06113- S06	-	20,973	20,973

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
<i>Pass-Through from 1890 Universities Foundation</i>	M2200978		\$ -	\$ 17,537	\$ 17,537
Total - ALN 10.XXX			-	346,156	346,156
Agricultural Research Basic and Applied Research	10.001		67,222	5,048,529	5,115,751
<i>Pass-Through from CRDF Global</i>		5902108184	-	10,939	10,939
<i>Pass-Through from Dairy Management, Inc.</i>		M1801437	20,000	99,265	119,265
<i>Pass-Through from Oklahoma State University</i>		2-569170 UTSA1	-	11,775	11,775
Total - ALN 10.001			87,222	5,170,508	5,257,730
Plant and Animal Disease, Pest Control, and Animal Care	10.025		58,440	8,814,154	8,872,594
		01- AP19PPQS&T00C2 33	-	2,533	2,533
<i>Pass-Through from Mississippi State University</i>		010300 327065 01	-	44,385	44,385
<i>Pass-Through from MRI Global (Midwest Research Institute)</i>		207356	-	2,504	2,504
<i>Pass-Through from Texas Citrus Pest and Disease Management</i>		TAMUK-6900 1	-	94,322	94,322
<i>Pass-Through from Texas Citrus Pest and Disease Management</i>		TAMUK-6900 2	-	99,272	99,272
<i>Pass-Through from University of California - Davis</i>		A22-2145-S001	-	11,499	11,499
<i>Pass-Through from University of Florida</i>		00001872	-	17,686	17,686
<i>Pass-Through from University of Florida</i>		00002018	-	43,596	43,596
Total - ALN 10.025			58,440	9,129,951	9,188,391
Wildlife Services	10.028		3,315	407,254	410,569
Conservation Reserve Program	10.069		-	34,790	34,790
<i>Pass-Through from Ducks Unlimited, Inc.</i>		UTAUS- FA00000769;FBC2 1CPT0011807	-	45,410	45,410
Total - ALN 10.069			-	80,200	80,200
Marketing Agreements and Orders	10.155		-	8,437	8,437
Federal-State Marketing Improvement Program	10.156		-	53,592	53,592
Specialty Crop Block Grant Program - Farm Bill	10.170		463,518	1,365,945	1,829,463
<i>Pass-Through from Nacogdoches Economic Development Corporation</i>		SC-1920-52	-	1,181	1,181
<i>Pass-Through from Texas Association of Olive Oil</i>		M2000888	-	34,224	34,224
<i>Pass-Through from Texas International Produce Association, Inc.</i>		M2000437	-	100,780	100,780
<i>Pass-Through from Uvalde County Underground Water Conservation</i>		M2100540	-	68,521	68,521
Total - ALN 10.170			463,518	1,570,651	2,034,169
Grants for Agricultural Research, Special Research Grants	10.200		283,557	479,877	763,434
<i>Pass-Through from Mississippi State University</i>		M2100071 321673 06 04	-	25,597	25,597
<i>Pass-Through from Mississippi State University</i>		FR20-9 322725321673 03	-	49,437	49,437
<i>Pass-Through from Mississippi State University</i>		03 FR203	-	44,721	44,721
<i>Pass-Through from University of Florida - Gainesville</i>		2000754999	-	32,193	32,193
Total - ALN 10.200			283,557	631,825	915,382
Cooperative Forestry Research	10.202		-	1,030,901	1,030,901
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	8,452,104	8,452,104
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	4,415,547	4,415,547
Animal Health and Disease Research	10.207		-	281,445	281,445
Higher Education - Graduate Fellowships Grant Program	10.210		-	38,792	38,792
Small Business Innovation Research	10.212		-	-	-
<i>Pass-Through from EnergyEne, Inc.</i>		2020-33530-32758	-	41,893	41,893
<i>Pass-Through from Nutrient Recovery and Upcycling LLC</i>		M1902168	-	460	460
<i>Pass-Through from Soil Culture Solutions LLC</i>		M2002909	-	32,348	32,348
Total - ALN 10.212			-	74,701	74,701

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
Sustainable Agriculture Research and Education	10.215		\$ -	\$ 15,780	\$ 15,780
<i>Pass-Through from University of Georgia</i>		LS19-313	-	41,848	41,848
<i>Pass-Through from University of Georgia</i>		M1903530	-	3,939	3,939
<i>Pass-Through from University of Georgia</i>		00002065	7,383	79,137	86,520
<i>Pass-Through from University of Georgia</i>		00002105	-	2,076	2,076
<i>Pass-Through from University of Georgia</i>		00002144	-	944	944
<i>Pass-Through from University of Georgia</i>		00002294	1,187	16,508	17,695
<i>Pass-Through from University of Georgia</i>		00002395	2,385	77,133	79,518
<i>Pass-Through from University of Georgia</i>		00002462	-	6,006	6,006
<i>Pass-Through from University of Georgia</i>		00002567	-	4,416	4,416
<i>Pass-Through from University of Georgia</i>		20203864031521	-	7,160	7,160
Total - ALN 10.215			10,955	254,947	265,902
1890 Institution Capacity Building Grants	10.216		16,812	569,162	585,974
<i>Pass-Through from Central State University</i>		8515-001	-	43,347	43,347
Total - ALN 10.216			16,812	612,509	629,321
Higher Education - Institution Challenge Grants Program	10.217		100,852	315,706	416,558
<i>Pass-Through from Cornell University</i>		83704-11020	-	4,452	4,452
<i>Pass-Through from Kansas State University</i>		A20-0497-S001	-	67,695	67,695
<i>Pass-Through from University of Arkansas</i>		UA AES 91444-01	-	50,715	50,715
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		91444-02	-	7,915	7,915
<i>Pass-Through from University of Florida</i>		00001756	-	29,257	29,257
<i>Pass-Through from University Of North Carolina At Greensboro</i>		20200443 1	-	29,250	29,250
Total - ALN 10.217			100,852	504,990	605,842
Biotechnology Risk Assessment Research	10.219		-	290,940	290,940
Hispanic Serving Institutions Education Grants	10.223		324,546	1,234,244	1,558,790
<i>Pass-Through from California State University Fresno Foundation, Inc.</i>		SC350857-20-03	-	16,509	16,509
<i>Pass-Through from New Mexico State University</i>		Q02277	-	33,789	33,789
Total - ALN 10.223			324,546	1,284,542	1,609,088
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		23,817	61,741	85,558
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		-	47,821	47,821
<i>Pass-Through from Washington State University</i>		140933 SPC003334	-	6,884	6,884
Total - ALN 10.250			-	54,705	54,705
Agricultural Market and Economic Research	10.290		-	264,340	264,340
<i>Pass-Through from The Center for Produce Safety</i>		2022CPS04	-	20,824	20,824
Total - ALN 10.290			-	285,164	285,164
Agricultural and Food Policy Research Centers	10.291		(537)	2,110,784	2,110,247
<i>Pass-Through from 1890 Universities Foundation</i>		M2100578	319	36,301	36,620
Total - ALN 10.291			(218)	2,147,085	2,146,867
Integrated Programs	10.303		-	363,068	363,068
Homeland Security Agricultural	10.304		-	249,933	249,933
Organic Agriculture Research and Extension Initiative	10.307		33,842	49,794	83,636
<i>Pass-Through from Iowa State University</i>		416-23-33A	-	33,608	33,608
Total - ALN 10.307			33,842	83,402	117,244
Specialty Crop Research Initiative	10.309		1,784,393	2,036,736	3,821,129
<i>Pass-Through from Citrus Research and Development Foundation</i>		M2101511	-	283,638	283,638
<i>Pass-Through from New Mexico Consortium</i>		734-006	-	58,801	58,801
<i>Pass-Through from North Carolina State University</i>		2019-1455-04	-	270,856	270,856
<i>Pass-Through from University of Arkansas</i>		91447-01	-	8,147	8,147
<i>Pass-Through from University of California - Davis</i>		A19-2073-S002	-	67,948	67,948
<i>Pass-Through from University of California - Riverside</i>		S-001149	-	339,064	339,064

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
<i>Pass-Through from University of California - Riverside</i>		S-001161	\$ -	\$ 77,256	\$ 77,256
<i>Pass-Through from University of California - Riverside</i>		S-001359	-	10,494	10,494
<i>Pass-Through from University of California - Riverside</i>		S-001384	-	105,767	105,767
<i>Pass-Through from University of California - Riverside</i>		S000778	-	35,823	35,823
<i>Pass-Through from University of Florida</i>		00001682	-	95,434	95,434
<i>Pass-Through from Washington State University</i>		133321-G004111	-	57,850	57,850
Total - ALN 10.309			1,784,393	3,447,814	5,232,207
Agriculture and Food Research Initiative (AFRI)	10.310		2,225,231	12,756,076	14,981,307
<i>Pass-Through from Baylor College of Medicine</i>		7000001344	-	4,216	4,216
<i>Pass-Through from California State University East Bay Foundation, Inc.</i>		A21-0011-S006	-	12,647	12,647
<i>Pass-Through from Cornell University</i>		136295-20743	-	38,270	38,270
<i>Pass-Through from Iowa State University</i>		SCN1012752 GR-022503-00008	-	6,324	6,324
<i>Pass-Through from Mississippi State University</i>		011100 320652 01	-	3,900	3,900
<i>Pass-Through from Mississippi State University</i>		183905 310037 01	-	17,045	17,045
<i>Pass-Through from Mississippi State University</i>		183905 310037 02	-	39,370	39,370
<i>Pass-Through from New Mexico State University</i>		Q02119	-	86,536	86,536
<i>Pass-Through from New Mexico State University</i>		Q02343	-	3,712	3,712
<i>Pass-Through from North Carolina State University</i>		2019-1507-11	16,021	17,998	34,019
<i>Pass-Through from North Carolina State University</i>		2020-0206-01	-	23,850	23,850
<i>Pass-Through from Penn State University</i>		S002533-USDA	-	59	59
<i>Pass-Through from Purdue University</i>		F0015513302018	-	8,419	8,419
<i>Pass-Through from Regents of the University of Minnesota</i>		P008627501	-	78,269	78,269
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		1905	-	18,482	18,482
<i>Pass-Through from South Dakota State University</i>		3TB453	-	16,035	16,035
<i>Pass-Through from The Curators of The University of Missouri</i>		C00060611-1	-	4,151	4,151
<i>Pass-Through from University of Arizona</i>		559739	-	945	945
<i>Pass-Through from University of Arkansas</i>		UA2022-304	-	26,580	26,580
<i>Pass-Through from University of Arkansas</i>		253549-18TAMU	-	489	489
<i>Pass-Through from University of California - Davis</i>		A18-1616-S006	-	19,256	19,256
<i>Pass-Through from University of California - Davis</i>		A22-1483-S017	-	51,273	51,273
<i>Pass-Through from University of California - Davis</i>		201603566-16/A17-0484-S016	-	42,583	42,583
<i>Pass-Through from University of California - Santa Cruz</i>		A20-0604-S003;	-	1,849	1,849
<i>Pass-Through from University of Connecticut</i>		PO# 7050511	-	35,950	35,950
<i>Pass-Through from University of Florida</i>		411167	-	6,451	6,451
<i>Pass-Through from University of Florida</i>		UFDSP00012089	-	82,334	82,334
<i>Pass-Through from University of Florida</i>		UFDSP00012371	-	-	-
<i>Pass-Through from University of Georgia</i>		RC398-139/S000791/00000791	-	248,644	248,644
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		076352-16399	-	8,789	8,789
<i>Pass-Through from University of Maine</i>		UMS-1155	-	3,260	3,260
<i>Pass-Through from University of Maryland - College Park</i>		96997-Z5256201	-	49,144	49,144
<i>Pass-Through from University of Nebraska</i>		25-6221-0435-004	-	464,877	464,877
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-6222-1013-002	-	58,166	58,166
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		423580-19C63	-	71,084	71,084
COVID-19 - Agriculture and Food Research Initiative (AFRI)			105,498	229,630	335,128
Total - ALN 10.310			2,346,750	14,536,663	16,883,413
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	23,615	23,615
Farm Business Management and Benchmarking Competitive Grants Program	10.319		-	105,504	105,504
Sun Grant Program	10.320		-	20,259	20,259
<i>Pass-Through from Oklahoma State University</i>		2-569230 PVAMU1	13,621	-	13,621
<i>Pass-Through from Oklahoma State University</i>		2-569230 TAMU1	-	10,447	10,447
<i>Pass-Through from Oklahoma State University</i>		2-569230 TAMU2	2,963	34,800	37,763
<i>Pass-Through from Oklahoma State University</i>		2-569810 TAMU2	-	12,767	12,767
Total - ALN 10.320			16,584	78,273	94,857
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		38,361	772,874	811,235
<i>Pass-Through from University of Tennessee - Martin</i>		2018-70001-27833-1	-	3,656	3,656
Total - ALN 10.326			38,361	776,530	814,891

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
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	\$ -	\$ 39,452	\$ 39,452
<i>Pass-Through from University of Florida</i>		UFDSP00012352	-	1,912	1,912
Total - ALN 10.328			-	41,364	41,364
Crop Protection and Pest Management Competitive Grants Program	10.329		16,582	97,272	113,854
<i>Pass-Through from Louisiana State University</i>		PO-0000144811	-	97,677	97,677
<i>Pass-Through from North Carolina State University</i>		2018-3200-25	-	16,670	16,670
<i>Pass-Through from North Carolina State University</i>		2018-3200-34	-	425	425
<i>Pass-Through from Oklahoma State University</i>		2-570160 TAMUR	-	1,191	1,191
Total - ALN 10.329			16,582	213,235	229,817
Food Insecurity Nutrition Incentive Grants Program	10.331				
<i>Pass-Through from University of Kansas Medical Center</i>		GR16152	-	2,976	2,976
Agricultural Genome to Phenome Initiative	10.332				
<i>Pass-Through from Iowa State University</i>		M2202886	-	1,755	1,755
<i>Pass-Through from Iowa State University</i>		022840J	-	10,706	10,706
Total - ALN 10.332			-	12,461	12,461
Veterinary Services Grant Program	10.336				
			-	92,112	92,112
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443				
			-	180,446	180,446
Crop Insurance	10.450				
			-	3,947,986	3,947,986
Food Safety Cooperative Agreements	10.479				
			-	244,599	244,599
Cooperative Extension Service	10.500				
<i>Pass-Through from University of Arkansas</i>		14621	-	42,200	42,200
Centers of Excellence at 1890 Institutions	10.523				
<i>Pass-Through from Tennessee State University</i>		M2101174	-	3,793	3,793
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561				
			-	425,927	425,927
Emerging Markets Program	10.603				
<i>Pass-Through from National Sheep Industry Improvement</i>		M2200996	-	15,590	15,590
International Agricultural Education Fellowship Program	10.619		47,737	226,145	273,882
Forestry Research	10.652				
			-	1,076,150.00	1,076,150
Cooperative Forestry Assistance	10.664				
<i>Pass-Through from United States Endowment For Forestry and Communities, Inc.</i>		207111	-	7,065	7,065
Total - ALN 10.664			-	659	659
Total - ALN 10.664			-	7,724	7,724
Urban and Community Forestry Program	10.675				
			-	17,229	17,229
Forest Health Protection	10.680				
			-	19,759	19,759
National Fish and Wildlife Foundation	10.683				
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0406 18 061358	-	2,637	2,637
Research Joint Venture and Cost Reimbursable Agreements	10.707				
			-	27,021	27,021
Rural Business Opportunity Grants	10.773				
			-	17,295	17,295
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777				
			-	22,460	22,460
Rural Energy for America Program	10.868				
			-	5,833	5,833
Soil and Water Conservation	10.902		429,922	1,163,889	1,593,811

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identify Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
<i>Pass-Through from Field to Market The Alliance for Sustainable Agriculture</i>	21-0714		\$ -	\$ 42,000	\$ 42,000
<i>Pass-Through from National Fish and Wildlife Foundation</i>	2504 20 066876		9,813	34,271	44,084
Total - ALN 10.902			439,735	1,240,160	1,679,895
Soil Survey	10.903		-	8,514	8,514
<i>Pass-Through from Kansas State University</i>	A22-0169-S002		-	31,753	31,753
Total - ALN 10.903			-	40,267	40,267
Environmental Quality Incentives Program	10.912		137,073	1,926,773	2,063,846
<i>Pass-Through from National Center for Appropriate Technology</i>	NHQ CIG 69-3A75-17-2		-	14,639	14,639
<i>Pass-Through from North Carolina State University</i>	2021-2121-01		-	40,116	40,116
Total - ALN 10.912			137,073	1,981,528	2,118,601
Farm and Ranch Lands Protection Program	10.913		-	403,194	403,194
Conservation Stewardship Program	10.924		-	44,463	44,463
Technical Agricultural Assistance	10.960		13,385	1,816,361	1,829,746
Scientific Cooperation and Research	10.961		-	7,427	7,427
Total - U.S. Department of Agriculture			6,247,258	69,031,831	75,279,089
U.S. Department of Commerce					
U.S. Department of Commerce	11.XXX	M2200842	-	85,518	85,518
		1305M320PNRMA0			
		615	-	194,414	194,414
		1333MF21PNFFN0			
		036	-	125	125
		52128	-	1,959	1,959
<i>Pass-Through from Abt Associates, Inc.</i>		50050	-	(1,377)	(1,377)
<i>Pass-Through from Consortium for Ocean Leadership</i>		SA22-02	-	55,579	55,579
<i>Pass-Through from Florida Atlantic University</i>		TR-K212	-	15,878	15,878
<i>Pass-Through from Mexican Association of Railroads</i>		M2002347	132,858	248,479	381,337
<i>Pass-Through from National Institute for Innovation in Manufacturing Biopharmaceuticals</i>		PC3 1-207	-	102,712	102,712
		1305M2-19-C-			
<i>Pass-Through from Night Crew Labs, LLC</i>		NRMW-0015	-	12,681	12,681
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		PO20FIN00687	-	61,052	61,052
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		PO21FIN00985	-	169,106	169,106
Total - ALN 11.XXX			132,858	946,126	1,078,984
NOAA Mission-Related Education Awards	11.008				
<i>Pass-Through from EcoRise</i>		UTA21-000040	-	59,649	59,649
		GBF-TAMUG-2021-			
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>		2/M2200027	-	13,111	13,111
<i>Pass-Through from Rochester Institute of Technology</i>		32640-01	-	9,455	9,455
Total - ALN 11.008			-	82,215	82,215
Integrated Ocean Observing System (IOOS)	11.012		1,333,974	1,926,885	3,260,859
<i>Pass-Through from Alaska Ocean Observing System</i>		H2400-80	-	35,675	35,675
<i>Pass-Through from University of Florida</i>		00002368	-	(1)	(1)
<i>Pass-Through from University of Florida</i>		00002971	-	14,051	14,051
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5112125	-	94,669	94,669
<i>Pass-Through from University of Notre Dame</i>		203453UTA-01	-	61,764	61,764
		2500-1773-00-C /			
<i>Pass-Through from University of South Florida</i>		P000000725	-	35,891	35,891
		8006581-01 01			
<i>Pass-Through from University of Southern Mississippi</i>		TAMU	-	1,371	1,371
Total - ALN 11.012			1,333,974	2,170,305	3,504,279
Ocean Acidification Program (OAP)	11.017		-	520,033	520,033
Bipartisan Budget Act of 2018	11.022		368,300	4,249,419	4,617,719

**STATE OF TEXAS
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identify Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Commerce (continued)					
Build to Scale	11.024		\$ 29,484	\$ 333,642	\$ 363,126
Economic Adjustment Assistance	11.307		-	361,370	361,370
<i>Pass-Through from Coastal Bend Council of Governments</i>		08-69-05381	-	35,732	35,732
<i>Pass-Through from Medical Center of the Americas Foundation</i>		NAID20210177	-	169,853	169,853
COVID-19 - Economic Adjustment Assistance			-	166,909	166,909
Total - ALN 11.307			-	733,864	733,864
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	-	1,118,807	1,118,807
Interjurisdictional Fisheries Act of 1986	11.407				
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		IJF-650-041-2020- 01	-	330,432	330,432
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		IJF-650-041-2021- 01	-	172,873	172,873
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>			-	14,164	14,164
Total - ALN 11.407			-	517,469	517,469
Sea Grant Support	11.417		188,820	2,593,466	2,782,286
<i>Pass-Through from Louisiana State University</i>		0000186154	-	17,664	17,664
<i>Pass-Through from Mississippi State University</i>		015901 340594 05	-	12,874	12,874
<i>Pass-Through from New Jersey Sea Grant Consortium</i>		NA19OAR4170389	-	22,855	22,855
<i>Pass-Through from University of Florida</i>		00002506	-	1,271	1,271
<i>Pass-Through from University of Florida</i>		00002692	-	240,719	240,719
<i>Pass-Through from University of Florida</i>		00002764	-	5,665	5,665
<i>Pass-Through from University of Mississippi</i>		21-01-021	-	10,488	10,488
<i>Pass-Through from University of New Hampshire</i>		L0073	-	9,319	9,319
<i>Pass-Through from University of South Alabama</i>		A21-0220-S006	-	231,793	231,793
<i>Pass-Through from University of South Alabama</i>		A21-0220-S007	-	65,873	65,873
<i>Pass-Through from University of Southern Mississippi</i>		USM-8006133-R- RCE-12 (TAMU) 8006034-01 01- R/SFA-RS-29 PD TAMU-CC 8006787-04 01 TAM	-	4,652	4,652
<i>Pass-Through from University of Southern Mississippi</i>			-	10,000	10,000
<i>Pass-Through from University of Southern Mississippi</i>			-	16,116	16,116
Total - ALN 11.417			188,820	3,242,755	3,431,575
Coastal Zone Management Administration Awards	11.419		9,256	636,879	646,135
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2022	-	420	420
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2137	-	54,488	54,488
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2237 (FEDERAL FUNDS)	-	31,398	31,398
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>		GBF-TAMUG-2021- 1/M2101810	-	10,148	10,148
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>		22-045-005-D102	-	1,335	1,335
<i>Pass-Through from Lee College</i>		20-040-000B748 K00014128; PO# 3006181681	6,480	-	6,480
<i>Pass-Through from Regents of the University of Michigan</i>			29,790	34,498	64,288
Total - ALN 11.419			45,526	769,166	814,692
Coastal Zone Management Estuarine Research Reserves	11.420			691,149	691,149
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427			40,611	40,611
<i>Pass-Through from LGL Ecological Research Associates Inc.</i>		M2003144	-	3,981	3,981
Total - ALN 11.427			-	44,592	44,592
Climate and Atmospheric Research	11.431		68,822	544,058	612,880
<i>Pass-Through from University of Oklahoma</i>		2019-16	-	13,601	13,601
<i>Pass-Through from University of Oklahoma</i>		2022-30	-	1,857	1,857
<i>Pass-Through from University Corporation for Atmospheric Research</i>		AWD002700	-	79,773	79,773
Total - ALN 11.431			68,822	639,289	708,111

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Commerce (continued)					
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		\$ 281,133	\$ 455,686	\$ 736,819
<i>Pass-Through from University of Maryland - College Park</i>		81831-Z7554203	-	71,311	71,311
<i>Pass-Through from University of Wisconsin</i>		0000001617	49,266	119,367	168,633
<i>Pass-Through from Woods Hole Group, Inc.</i>		PO21FIN01793	-	173,729	173,729
Total - ALN 11.432			330,399	820,093	1,150,492
Marine Fisheries Initiative	11.433		-	70,754	70,754
<i>Pass-Through from University of Florida</i>		00002876	-	4,329	4,329
Total - ALN 11.433			-	75,083	75,083
Cooperative Fishery Statistics	11.434				
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		BSP-799-017-2020-01	-	2,791	2,791
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		BSP-799-017-2021-01	-	3,580	3,580
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		CCF-749-046-2021-01	-	4,470	4,470
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		MRIP-749-001-2021-01	-	80,790	80,790
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		MRIP-749-001-2022-01	-	1,689	1,689
Total - ALN 11.434			-	93,320	93,320
Southeast Area Monitoring and Assessment Program	11.435		-	23,979	23,979
Marine Mammal Data Program	11.439				
<i>Pass-Through from University of Alaska - Fairbanks</i>		UAF 20-0123	-	19,333	19,333
Environmental Sciences, Applications, Data, and Education	11.440		30,942	114,226	145,168
Regional Fishery Management Councils	11.441				
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>		21-7050	-	11,023	11,023
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>		22-7050	-	21,379	21,379
Total - ALN 11.441			-	32,402	32,402
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		-	206,021	206,021
<i>Pass-Through from Florida International University</i>		800007856-01UG/000085	-	266	266
<i>Pass-Through from Mississippi State University</i>		015900 320562 02	-	180,953	180,953
<i>Pass-Through from Mississippi State University</i>		015901 340591 01	-	772	772
Total - ALN 11.451			-	388,012	388,012
Unallied Management Projects	11.454		71,991	62,036	134,027
<i>Pass-Through from University of Southern Mississippi</i>		8006878-02 03 TAMUCC	-	29,694	29,694
Total - ALN 11.454			71,991	91,730	163,721
Weather and Air Quality Research	11.459		27,019	627,285	654,304
<i>Pass-Through from Deltares USA, Inc.</i>		NA18OAR4590370-01 2-90780 /	-	(3,150)	(3,150)
<i>Pass-Through from Research Foundation of Suny</i>		NA21OAR4590124	-	48,692	48,692
Total - ALN 11.459			27,019	672,827	699,846
Habitat Conservation	11.463				
<i>Pass-Through from Mississippi State University</i>		015901 340586 02	-	10,967	10,967
Meteorologic and Hydrologic Modernization Development	11.467		-	231,788	231,788
Applied Meteorological Research	11.468		-	274,511	274,511
Unallied Science Program	11.472		-	2,677	2,677
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		ACQ-210-039-2020- TAMU	6,015	-	6,015

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Commerce (continued)					
<i>Pass-Through from The North Pacific Research Board</i>		1908	\$ -	\$ 23,668	\$ 23,668
<i>Pass-Through from University of Southern Mississippi</i>		8006333-02 01 TAMUCC	-	11,974	11,974
Total - ALN 11.472			6,015	38,319	44,334
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		197,660	571,302	768,962
<i>Pass-Through from Louisiana State University</i>		PO-0000012275	-	(10)	(10)
<i>Pass-Through from University of Wyoming</i>		1004495-UT	-	40,595	40,595
<i>Pass-Through from Virginia Institute of Marine Science</i>		722372-712683	-	166,423	166,423
Total - ALN 11.478			197,660	778,310	975,970
Educational Partnership Program	11.481				
<i>Pass-Through from City College of New York</i>		CM00004247-00	-	125,633	125,633
<i>Pass-Through from City College of New York</i>		CM00005753-02	-	158,780	158,780
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-4951	-	1,589	1,589
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5010	-	5,218	5,218
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5044	-	20	20
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5046	-	53,581	53,581
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5059	-	3,200	3,200
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5086	-	431,049	431,049
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5088	-	576,331	576,331
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5096	-	236,584	236,584
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5097	-	180,153	180,153
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5116	-	57,110	57,110
<i>Pass-Through from Howard University</i>		0008971- 100006614/000963	-	232,936	232,936
Total - ALN 11.481			-	2,062,184	2,062,184
Coral Reef Conservation Program	11.482				
<i>Pass-Through from National Fish and Wildlife Foundation</i>		68864	-	22,763	22,763
Measurement and Engineering Research and Standards	11.609		16,636	1,786,940	1,803,576
<i>Pass-Through from American Bureau of Shipping</i>		UTA21-000348	-	24,096	24,096
<i>Pass-Through from American Bureau of Shipping</i>		UTRGV 1	-	63,973	63,973
<i>Pass-Through from Colorado State University</i>		G-99042-08	-	368,529	368,529
<i>Pass-Through from Colorado State University</i>		G-99042-14	-	60,919	60,919
<i>Pass-Through from Regents of the University of Colorado</i>		1558290	-	47,712	47,712
<i>Pass-Through from University of the Basque Country</i>		70NANB20H005	-	(1)	(1)
<i>Pass-Through from University of Alabama</i>		A20-0320-S002	-	28,075	28,075
<i>Pass-Through from University of Delaware</i>		UDR0000204 ARP- 23	-	123,521	123,521
Total - ALN 11.609			16,636	2,503,764	2,520,400
Manufacturing Extension Partnership	11.611		2,407,749	5,911,303	8,319,052
<i>Pass-Through from Michigan Manufacturing Technology Center</i>		32169OT	-	133,337	133,337
COVID-19 - Manufacturing Extension Partnership			-	25,093	25,093
Total - ALN 11.611			2,407,749	6,069,733	8,477,482
Arrangements for Interdisciplinary Research Infrastructure	11.619				
<i>Pass-Through from Advanced Regenerative Manufacturing Institute</i>		ARM-TEC-22-NI-F- 01	-	160,920	160,920
<i>Pass-Through from National Institute for Innovation in Manufacturing Biopharmaceuticals</i>		NIIMBL PC2 2-090 ARP-04	-	16,945	16,945
<i>Pass-Through from University of Delaware</i>		UDR0000205	-	202,628	202,628
COVID-19 - Arrangements for Interdisciplinary Research Infrastructure					
<i>Pass-Through from National Institute for Innovation in Manufacturing Biopharmaceuticals</i>		COVID19-1 04	-	(563)	(563)
Total - ALN 11.619			-	379,930	379,930
Science, Technology, Business and/or Education Outreach	11.620			153,524	153,524
Marine Debris Program	11.999			53,899	53,899
<i>Pass-Through from San Antonio Bay Partnership, Inc.</i>		SABP-HRI 2020-01	-	17,571	17,571
Total - ALN 11.999			-	71,470	71,470
Total - U.S. Department of Commerce			5,256,195	30,987,099	36,243,294

**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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense					
U.S. Department of Defense	12.XXX	ABH-10614 TMD20- ENV FA301621P0034	\$ -	\$ 6,365	\$ 6,365
			-	2,133	2,133
		FA8650-17-C-5716	-	75,579	75,579
		FA875019C0077	49,731	472,322	522,053
		FA9451-19-C-0020	-	577,434	577,434
		HDTRA1-17-C- 0008 P00005 (1001/1002)	1,835	15,522	17,357
		HDTRA1-17-C- 0008 P0008 (ADD FUNDS)	25,854	325,789	351,643
		HM04762010013	72,560	270,388	342,948
		HQ0034219CA01	444,314	-	444,314
		HQ0034219CA02	125,000	-	125,000
		HQ0034219CA03	375,000	-	375,000
		HQ0034219CA04	375,000	-	375,000
		HQ0034219CA05	375,000	-	375,000
		HQ0034219CA06	200,000	-	200,000
		HQ0034219CA08	500,000	-	500,000
		HQ0034219CA10	499,913	-	499,913
		HQ0034219CA14	252,246	-	252,246
		HQ0034219CA15	60,000	-	60,000
		HQ0034219CA16	375,000	-	375,000
		HQ0034219CA17	400,000	-	400,000
		HQ00342190007	-	2,453,030	2,453,030
		HQ0034229CA003	169,908	-	169,908
		HQ0034229CA05	124,724	-	124,724
		HQ0034229CA07	250,000	-	250,000
		HQ0034229CA08	150,000	-	150,000
		HR001117C0094	70,884	209,011	279,895
		HR00112090043	-	103,416	103,416
		HR00112090087	224,595	96,989	321,584
		HR001121C0055	314,947	378,453	693,400
		HR00112190063	23,472	196,580	220,052
		H98230-18-1-0264	-	4	4
		H98230-20-1-0048	-	12,839	12,839
		H98230-21-P-1724	-	30,000	30,000
		H98230-21-1-0234	-	74,342	74,342
		IPA #236	-	310,892	310,892
		MM-SCI-4002	49,835	-	49,835
		M1802989	-	30,006	30,006
		M2000432	-	304,472	304,472
		M2000487	-	145,621	145,621
		M2103276	-	56,646	56,646
		M2200297	51,640	127,274	178,914
		M2200396	-	219,562	219,562
		M2201556	-	7,669	7,669
		M2201561	-	124,007	124,007
		N00014-16-F-3010- D O 3010	-	(700)	(700)
		N0002417D6421	-	-	-
		N0002420F8521	-	1,659,391	1,659,391
		N0002419F8593 CLIN 0001 ACRN AE	-	144,180	144,180
		N0002419F8593 CLIN 00041 ACRN AD	-	231,048	231,048
		N0002421F8542 CLIN 0001 ACRN AA	-	24,060	24,060
		N0002421F8561 CLIN 0001 ACRN AA	-	722,490	722,490
		N0002422F8501 CLIN 0001 ACRN AA AB	-	191,576	191,576

**STATE OF TEXAS
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identify Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
		N0002422F8530			
		CLIN 0001 ACRN			
		AA	\$ -	\$ 38,122	\$ 38,122
		N3239820P0201	-	30,037	30,037
		N62470-21-2-9023	-	32,966	32,966
		N6290921IPA002	-	87,095	87,095
		N6600121P6103	-	1,516	1,516
		PO 20-02684	-	9,038	9,038
		PO# 19-02433	-	36,075	36,075
		PUMPHREYIPA	-	213,132	213,132
		SOUTHERLANDIP			
		A	-	261,430	261,430
		TMD20-ENV-15	-	2,057,418	2,057,418
		UTA18-000377	-	23,338	23,338
		UTA21-000497			
		(IPA)	-	188,404	188,404
		W56HZV-17-P- L532	-	51,180	51,180
		W56HZV-17-P- L573	-	55,196	55,196
		W56HZV-22-C- L025	-	679	679
		W81K0021P0312	-	103,379	103,379
		W911NF-16-2-	-	162,654	162,654
		W911NF1910507	-	130,312	130,312
		W911QX20D0002	-	336,023	336,023
		W912DW19P1030	-	34,934	34,934
		W912DW20P0055	-	74,469	74,469
		W912HQ-15-C- 0014; ER-2530	-	4,139	4,139
		W912HQ-17-C- 0039	35,262	14,172	49,434
		W912HQ-19-P- 0119	-	57,695	57,695
		W912HQ-21-C- 0010 COST	-	(124)	(124)
		REIMBURSABLE			
		W912HQ-21-C- 0010 FIXED PRICE	-	7,137	7,137
		W912HQ18P0091	-	1	1
		W912HQ19C0001	102,678	189,314	291,992
		W912HQ20C0022	295,403	201,189	496,592
		W912HQ20C0031	194,030	296,445	490,475
		W912HQ20P0004	-	36	36
		W912HQ21C0018	153,005	105,404	258,409
		W912HQ21C0050	1,134	112,603	113,737
		W912HQ21C0057	10,989	133,522	144,511
		W912HQ21P0099	90,485	80,904	171,389
		W912HQ22C0030	-	36,991	36,991
		W912HZ 20P0090	-	40,707	40,707
		W912HZ 21P0010	-	56,298	56,298
		W912HZ-0023	-	24,941	24,941
		W912HZ-17-2-	-	59,054	59,054
		W912HZ-17-2- 0023/M2100516 &			
		M2102996	-	114,800	114,800
		W912HZ20C0023	-	228,263	228,263
		W912HZ219C002	-	56,654	56,654
		W9126G-16-C- 0075	-	1	1
		W9126G-21-P- 0002	-	46,603	46,603
		W9126G-22-2-	-	18,307	18,307
		W9132T21C0007	-	74,586	74,586
		1000004538;			
		M2200297	-	23,282	23,282
		12867032;			
		W911NF2010087	-	35,658	35,658
		1950636	-	53,650	53,650
		21-0509MOORE	-	278,974	278,974

**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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
		21-1273-JONES 22-0686-	\$ -	\$ 235,034	\$ 235,034
		ANDERSON 70US0920D700900	-	155,223	155,223
		04-02 7000498471	-	292,198	292,198
		92479Z8301201	-	(10,421)	(10,421)
<i>Pass-Through from krtkl, Inc.</i>		NA	-	725,106	725,106
<i>Pass-Through from Accenture Federal Services, LLC</i>		BRIAR-UTEP 2018-648- 001/MTEC-17-03- CTTHS	-	20,624	20,624
		2021-566-01	-	10,069	10,069
<i>Pass-Through from Advanced Technology International</i>		SC19104-001	-	289,998	289,998
<i>Pass-Through from Advanced Technology International</i>		S19056 OPTION	-	56,395	56,395
<i>Pass-Through from Ahmic Aerospace LLC</i>		PERIOD 2 W911NF-14-C003-	-	55,488	55,488
<i>Pass-Through from American Systems Corporation</i>		TAMU 33694 21-06-022-TAMU- 01	-	(19,570)	(19,570)
<i>Pass-Through from Applied Nanotech, Inc.</i>		S-004582-UTSA PO21-0	-	(73,356)	(73,356)
<i>Pass-Through from Applied Optimization Incorporated</i>		W81XWH2090020	-	5,000	5,000
<i>Pass-Through from Applied Research Associates, Inc.</i>		208491	-	59,042	59,042
<i>Pass-Through from Applied Research Associates, Inc.</i>		208771	-	125,544	125,544
<i>Pass-Through from Aptim Federal Services LLC</i>		1459-2143	-	8,924	8,924
<i>Pass-Through from Aptim Federal Services LLC</i>		A 00000492	-	144,988	144,988
<i>Pass-Through from Aptima, Inc.</i>		W81XWH-15-C- 0147	-	(2,512)	(2,512)
<i>Pass-Through from Arizona State University</i>		LOA 001 WEBBER UT AUS-	-	132,767	132,767
<i>Pass-Through from Arsenal Medical, Inc.</i>		FA00000621 WHITTINGTON-	-	9,171	9,171
<i>Pass-Through from Artesion, Inc.</i>		EFFICIEN	-	60,132	60,132
<i>Pass-Through from Artesion, Inc.</i>		FA864922P0051	-	44,760	44,760
<i>Pass-Through from Astroport Space Technologies, Inc.</i>		M2202175	-	1,669	1,669
<i>Pass-Through from Atakama, Inc.</i>		ID07200010	-	14,995	14,995
<i>Pass-Through from Axle Box Innovations, LLC</i>		142411-0000003-	-	49,622	49,622
<i>Pass-Through from ABSS Solutions, Inc.</i>		20-19-C2 162642 01 00 0001	-	588,677	588,677
<i>Pass-Through from ARCTOS Technology Solutions LLC</i>		00 40	-	337	337
<i>Pass-Through from ARCTOS Technology Solutions LLC</i>		165852-19F5830-	-	19,000	19,000
<i>Pass-Through from ARCTOS Technology Solutions LLC</i>		19-02-C1 212014 04 00 2015	-	239,508	239,508
<i>Pass-Through from ARCTOS Technology Solutions LLC</i>		00 06-C	-	95,450	95,450
<i>Pass-Through from AVX Aircraft Company</i>		398	-	14,722	14,722
<i>Pass-Through from AVX Aircraft Company</i>		412	-	303,113	303,113
<i>Pass-Through from Balcones Technologies, LLC</i>		UTA21-000429 US001-	-	26,977	26,977
<i>Pass-Through from Battelle Memorial Institute</i>		0000755126	-	35	35
<i>Pass-Through from Boeing Company</i>		1679968	-	(275)	(275)
<i>Pass-Through from Boeing Company</i>		1927988	-	303,970	303,970
<i>Pass-Through from Boston Engineering Corporation</i>		N6833519C0303	40,455	74,491	114,946
<i>Pass-Through from Busek Co, Inc.</i>		UTA21-000039 HID-031521-01- MJP	-	62,192	62,192
<i>Pass-Through from BAE Systems, Inc.</i>		1990682-436850	-	90,766	90,766
<i>Pass-Through from Carnegie Mellon University</i>		1990683-436850	-	5,503	5,503
<i>Pass-Through from Carnegie Mellon University</i>		1990744-448223	-	60,359	60,359
<i>Pass-Through from Carnegie Mellon University</i>		1990746-448223	-	4,321	4,321
<i>Pass-Through from Carnegie Mellon University</i>		1990746-448223	-	33,249	33,249
<i>Pass-Through from Celadyne Technologies, Inc.</i>		UTA20-000531	-	63,020	63,020
<i>Pass-Through from Cerfe Labs, Inc.</i>		FA864921P1469	-	165,090	165,090
<i>Pass-Through from Charles River Analytics, Inc.</i>		SC1909201 UTA 21-1-0460; #FA9550-21-1- 0460	-	184,582	184,582
<i>Pass-Through from Clarkson Aerospace Corporation</i>		N00173191G012	-	40,287	40,287
<i>Pass-Through from Clarkson University</i>		101184-1	-	2,301	2,301
<i>Pass-Through from Clarkson University</i>		ACENET-002	-	78,690	78,690
<i>Pass-Through from Collaborative Composite Solutions Corporation</i>		4300174284	-	3,759	3,759
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300174349	-	12,000	12,000
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		UTA18-000151	-	19,327	19,327
<i>Pass-Through from Coreform, LLC</i>		UTA	-	58,900	58,900
<i>Pass-Through from CAD / CAM Services, Inc.</i>			-	14,246	14,246

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
		6538-001-001-CS;			
Pass-Through from CDM Federal Programs Corporation		W912HQ21C0008	\$ -	\$ 63,101	\$ 63,101
Pass-Through from CFD Research Corporation		1798	-	31,966	31,966
Pass-Through from Defensewex, Inc.		2109481	-	3,345	3,345
Pass-Through from DCS Corporation		210551	-	177,474	177,474
Pass-Through from DZYNE Technologies, Inc.		MON001-S-014	16,250	8,010	24,260
Pass-Through from Eaton Corporation		0011-44630	-	19,285	19,285
Pass-Through from Embody, Inc.		M2101994	-	135,957	135,957
Pass-Through from EnLiSense, LLC		5776	-	38,800	38,800
Pass-Through from Excet, Inc.		10144	-	59,547	59,547
Pass-Through from Excet, Inc.		10442	-	57,167	57,167
Pass-Through from Excet, Inc.		9054	-	(204)	(204)
Pass-Through from Exo-Atmospheric Technologies, LLC		010322-1	-	18,470	18,470
Pass-Through from EA Engineering Science and Technology Inc PBC		20941	-	134,789	134,789
		UTAUS-			
Pass-Through from Fabrico Technology, Inc.		FA00000774	-	52,904	52,904
		UTAUS-			
Pass-Through from FlightX		FA00000071	-	46,766	46,766
Pass-Through from Flow Pharma, Inc.		M2102339	-	78,014	78,014
Pass-Through from Galaxy Unmanned Systems LLC		FA864921P0021	-	8,456	8,456
Pass-Through from Galaxy Unmanned Systems LLC		N/A	-	70,297	70,297
Pass-Through from Galois, Inc.		2019-013	-	58,263	58,263
Pass-Through from General Technical Services, LLC		GTS-S-20-156	-	173,532	173,532
Pass-Through from General Technical Services, LLC		GTS-S-22-057	-	6,824	6,824
Pass-Through from General Technical Services, LLC		PO0001734	-	49,460	49,460
Pass-Through from Geneva Foundation		V-11019-03	-	135,154	135,154
Pass-Through from Georgia Institute of Technology		AWD-002638-S3	-	89,913	89,913
		D9104-S6/			
Pass-Through from Georgia Institute of Technology		5130140	-	73,422	73,422
Pass-Through from Giner, Inc.		405442	-	11,884	11,884
		FA00000439;			
		FLYWHEEL-21-11-			
Pass-Through from Global Technical Systems		UTA-01	-	24,986	24,986
Pass-Through from GSI Environmental, Inc.		UTA20-000331	-	(3,380)	(3,380)
Pass-Through from Heliowave Technologies, LLC		M2103312	-	71,802	71,802
Pass-Through from Hewlett Packard Enterprise Company		CW267315	-	168,379	168,379
Pass-Through from HyPerComp, Inc.		M1903124	-	11,522	11,522
		17038 182026-QS			
Pass-Through from HRL Laboratories, LLC		CN 2 PHASE II 2 4	-	48,662	48,662
		HUGGINS-STTR			
Pass-Through from Illumio, Inc.		PHASE I	-	14,977	14,977
Pass-Through from Innovision, LLC		W81XWH22P0029	-	63,391	63,391
		BOR21-UTA-20-			
		ARA-PO1			
Pass-Through from Institute of International Education		(PROGRAM SUPPORT)	-	242,510	242,510
		0054-UTA-19-SSP-			
		280-PO15 STU			
Pass-Through from Institute of International Education		SUPP 22/23	-	15,185	15,185
		0054-UTA-19-SSP-			
		280-PO15			
		STUDENT			
Pass-Through from Institute of International Education		SUPPOR	-	31,697	31,697
		10127-18-0044-			
Pass-Through from Integration Innovation, Inc.		UTXA	-	3,039	3,039
		UTA19-000593; PO			
Pass-Through from Intel Federal LLC		#3001767762	-	(473)	(473)
Pass-Through from Intelligent Fusion Technology, Inc.		IFT059-01	-	(773)	(773)
		PO RAPT1-			
Pass-Through from Jacobs Technology, Inc.		0000000548	-	78,973	78,973
Pass-Through from John B Pierce Laboratory		285-I-PHASE II	-	466	466
		PO2004940726/W9			
Pass-Through from Johns Hopkins University		11QY-20-9	-	45,821	45,821
Pass-Through from Johns Hopkins University		2021-0041	-	95,354	95,354
Pass-Through from Knowledge Based Systems, Inc.		M2002164	-	243	243
Pass-Through from Knowledge Based Systems, Inc.		M2101977	-	232,051	232,051
Pass-Through from Knowledge Based Systems, Inc.		M2103010	-	42,000	42,000
Pass-Through from KAI, LLC		UTA20-000909	-	289	289
Pass-Through from KBR Wyle Services, LLC		LX10000022	-	811	811
Pass-Through from Leidos Biomedical Research, Inc.		P010248148	-	28,087	28,087
		UTA21-000230;PO			
Pass-Through from Lockheed Martin Corporation		4105066732	-	142,074	142,074
Pass-Through from Lockheed Martin Corporation		4104605633	137,679	21,585	159,264

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
<i>Pass-Through from Lockheed Martin Corporation</i>		6574045805	\$ -	\$ 105,357	\$ 105,357
<i>Pass-Through from Loughborough University</i>		HR00112190132	-	23,643	23,643
<i>Pass-Through from Lynntech, Inc.</i>		AF-075	-	(321)	(321)
<i>Pass-Through from Lynntech, Inc.</i>		AF-2009II	-	145,648	145,648
<i>Pass-Through from Lynntech, Inc.</i>		ARM-003	-	86	86
<i>Pass-Through from Lynntech, Inc.</i>		ARM-161 II	-	10,308	10,308
<i>Pass-Through from Lynntech, Inc.</i>		DTR-010 II	-	102,636	102,636
<i>Pass-Through from Lynntech, Inc.</i>		M2000279	-	4	4
<i>Pass-Through from Lynntech, Inc.</i>		M2002283	-	57,298	57,298
<i>Pass-Through from Lynntech, Inc.</i>		M2200862	-	2,510	2,510
<i>Pass-Through from Lynntech, Inc.</i>		M2201289	-	89,296	89,296
<i>Pass-Through from Lynntech, Inc.</i>		M2201739	-	9,953	9,953
<i>Pass-Through from Massachusetts Institute of Technology</i>		7000508093	-	67,993	67,993
<i>Pass-Through from Massachusetts Institute of Technology</i>		7000544217	-	15,074	15,074
<i>Pass-Through from Massachusetts Institute of Technology Lincoln Library</i>		PO 7000506665	-	141,111	141,111
<i>Pass-Through from Mesodyne, Inc.</i>		M2100488	-	27,783	27,783
		MILLWATER			
<i>Pass-Through from Metis Design Corporation</i>		N6833520C0	-	21,709	21,709
<i>Pass-Through from Metrolaser, Inc.</i>		TEES05AC23	-	54,337	54,337
<i>Pass-Through from Metrolaser, Inc.</i>		TEES07WP39	-	19,912	19,912
<i>Pass-Through from Michigan State University</i>		RC113206 - UT	-	17,265	17,265
<i>Pass-Through from MicroSol Technologies, Inc.</i>		FA864920P0992	-	30,631	30,631
<i>Pass-Through from MxD USA</i>		2021-15	-	35,972	35,972
<i>Pass-Through from MITRE Corporation</i>		MASTER # 1	-	16,546	16,546
<i>Pass-Through from MYNDTEC INC</i>		MM-SCI-4002	-	15,647	15,647
<i>Pass-Through from Nanohmics, Inc.</i>		A19-001076	-	110,016	110,016
<i>Pass-Through from Nanohmics, Inc.</i>		M1900965	-	(43)	(43)
		UTAUS- FA00000112;			
<i>Pass-Through from Nanohmics, Inc.</i>		N6893621C0053	-	40,000	40,000
<i>Pass-Through from Nanohmics, Inc.</i>		W81XWH21P0092	-	62,836	62,836
<i>Pass-Through from Nanohmics, Inc.</i>		140D0422C0024	-	1,031	1,031
<i>Pass-Through from National Aerospace Solutions LLC</i>		423045	-	10,060	10,060
<i>Pass-Through from New South Associates, Inc.</i>		5935	-	20,547	20,547
<i>Pass-Through from New South Associates, Inc.</i>		6202	-	105,900	105,900
		26-0781-05 CLIN			
<i>Pass-Through from Non - Disclosed Sponsor</i>		0001AA	-	269	269
<i>Pass-Through from North Carolina Agricultural and Technical State University</i>		281230A	-	10,612	10,612
		H9823019D0012/0			
<i>Pass-Through from North Carolina State University</i>		002	-	55,810	55,810
		#555076- 78051;PRM #W911QY-19-9- 0011			
<i>Pass-Through from Northeastern University - Boston</i>		0011	-	70,922	70,922
<i>Pass-Through from Northrop Grumman Corporation</i>		5300022519	-	46,716	46,716
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		3055934	-	68,351	68,351
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		5300002808	-	17,245	17,245
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		8200231341	-	22,190	22,190
<i>Pass-Through from Norwich University</i>		22342-RS012	-	773,317	773,317
<i>Pass-Through from Numerical Technology Company, LLC</i>		NA	-	80,199	80,199
		W911QX-19-P- 0191			
<i>Pass-Through from Numerical Technology Company, LLC</i>		0191	-	16,101	16,101
<i>Pass-Through from O Analytics, Inc.</i>		UTA20-001022	-	57,567	57,567
		UTAUS- FA00000750			
<i>Pass-Through from Omega Optics, Inc.</i>		FA00000750	-	33,173	33,173
<i>Pass-Through from Omega Optics, Inc.</i>		UTA20-000721	-	(1)	(1)
<i>Pass-Through from Optowares, Incorporated</i>		M2201382	-	38,114	38,114
		ROS0029- 02/W81XWH-17-C- 02			
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		02	-	302,574	302,574
		ROS0029-03; PO #ROS073276			
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		YEAR 4	-	14,240	14,240
<i>Pass-Through from Passenger, Inc.</i>		M2101807	-	41,443	41,443
		M2200284; S002544-TAMEES; HQ00342190007			
<i>Pass-Through from Penn State University</i>		S002545	-	8,762	8,762
<i>Pass-Through from Penn State University</i>		S002545	-	8,762	8,762
<i>Pass-Through from Philips Research</i>		HDTRA121C0006-	-	2,196,558	2,196,558

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
Pass-Through from Philips Research		HQ0034209PT04-3 SC170221-002- 8085-46;	\$ -	\$ 563,635	\$ 563,635
Pass-Through from Physical Sciences, Inc.		W909MY21C0024 SC7378-046-8007- 01	-	114,797	114,797
Pass-Through from Physical Sciences, Inc.		PO#85886	-	63,208	63,208
Pass-Through from Piasecki Aircraft Corporation		UTA21-000394	-	4,107	4,107
Pass-Through from PC Krause and Associates, Inc.		20S-1415	-	86,986	86,986
Pass-Through from Radiance Technologies, Inc.		21S-1778	-	13,000	13,000
Pass-Through from Radiance Technologies, Inc.		21T-0336	-	268,775	268,775
Pass-Through from Radiance Technologies, Inc.		RDT92320	-	2,206	2,206
Pass-Through from Radiation Detection Technologies, Inc.		HUGGINS- EVALUATING L	-	6,970	6,970
Pass-Through from Raft LLC		4201724730	-	14,998	14,998
Pass-Through from Raytheon Company		4202505177	-	(1,619)	(1,619)
Pass-Through from Raytheon Company		4202505192	-	100,982	100,982
Pass-Through from Raytheon Company		0160-G-XC188	-	236,753	236,753
Pass-Through from Regents of the University of California		CM00001678-00	-	51,603	51,603
Pass-Through from Research Foundation of CUNY		GE07262021	-	72,685	72,685
Pass-Through from ReLogic Research, Inc.		NA	-	46,541	46,541
Pass-Through from Rochester Institute of Technology		2020 REAP MENTOR	-	202	202
Pass-Through from Rochester Institute of Technology		N6833521C0440	-	2,000	2,000
Pass-Through from RAM Laboratories, Inc.		2010846	-	44,722	44,722
Pass-Through from Sandia National Laboratories		DTRA12 SC1	-	5,836	5,836
Pass-Through from Scientific Applications and Research Associates, Inc.		SMT-21-001 214-02; PO	-	719	719
Pass-Through from Semergytech, Inc.		9706385671	-	(320)	(320)
Pass-Through from Siemens Corporate Research, Inc.		S1110	-	167,243	167,243
Pass-Through from Signature Science, LLC		2019-UTHSCSA- 001/W81XWH-1 UTAUS-	-	(349)	(349)
Pass-Through from Simetri, Inc.		FA00000124	-	(3,162)	(3,162)
Pass-Through from Sivananthan Laboratories, Inc.		HR00112190131	-	130,177	130,177
Pass-Through from Smart Information Flow Technologies, LLC		700D/W81XWH-17- C-0236	-	126,466	126,466
Pass-Through from Social Sciences Innovations Corporation		107984	-	72,280	72,280
Pass-Through from Southern Research Institute		N99002VE2	-	70,799	70,799
Pass-Through from Southwest Research Institute		N99018RR	-	700,485	700,485
Pass-Through from Southwest Research Institute		P58632LP	-	17,220	17,220
Pass-Through from Southwest Research Institute		Q99002SIS	-	4,711	4,711
Pass-Through from Southwestern Ohio Council For Higher Education		13-TAMU-20-6	-	58,938	58,938
Pass-Through from Southwestern Ohio Council For Higher Education		13-TAMU-20-7	-	137,682	137,682
Pass-Through from Steel Founders Society of America, Inc.		SPI006	-	73,210	73,210
Pass-Through from Steel Founders Society of America, Inc.		SPI018	-	237,421	237,421
Pass-Through from Steel Founders Society of America, Inc.		2017-113	-	54,601	54,601
Pass-Through from Stevens Institute of Technology		2103141-01	-	(802)	(802)
Pass-Through from Stevens Institute of Technology		2103221-06	-	11,981	11,981
Pass-Through from Synopsys, Inc.		2001473	151,200	66,394	66,394
Pass-Through from SRI International		PO67967	-	81,568	232,768
Pass-Through from SRI International		51623	-	20,557	20,557
Pass-Through from Texas Research Institute Austin, Inc.		A-30140G-500-01- SC1811	-	74,262	74,262
Pass-Through from Texas Research Institute Austin, Inc.		M2101852	-	57,066	57,066
Pass-Through from Texas Research Institute Austin, Inc.		M2201292	-	1,314	1,314
Pass-Through from The Innovation Laboratory, Inc.		000184721	-	42,197	42,197
Pass-Through from TDA Research, Inc.		GS 1301 017 UTSA 21	-	19,574	19,574
Pass-Through from Universal Technology Corporation		162642-19-21- C1;FA8650-16-C- 2642	-	41,797	41,797
Pass-Through from Universal Technology Corporation		162642-20-30-C1	-	101,321	101,321
Pass-Through from University of Alabama - Birmingham		CTA201811-0005	-	15,754	15,754
Pass-Through from University of California - Davis		A19-3455-S001	-	155	155
Pass-Through from University of Dayton Research Institute		RSC20061	-	(930)	(930)
Pass-Through from University of Dayton Research Institute		21-000239/PO	-	136,800	136,800
Pass-Through from University of Delaware		RSC21051	-	102,747	102,747
Pass-Through from University of Illinois - Champaign - Urbana		CREDIT	-	26,282	26,282
Pass-Through from University of Illinois - Chicago		089750-17290	-	74,920	74,920
Pass-Through from University of Maryland		FA875019C0006	-	445,951	445,951
Pass-Through from University of Maryland		105267-Z8417201	-	14,981	14,981

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
<i>Pass-Through from University of Maryland</i>		105390-Z8408201 1 1	\$ -	\$ 133,908	\$ 133,908
<i>Pass-Through from University of Maryland</i>		105406-Z8416201 4 2	-	33,947	33,947
<i>Pass-Through from University of Maryland</i>		46731-Z8458101	-	63,570	63,570
<i>Pass-Through from University of Maryland - College Park</i>		107649-Z9808201	-	38,997	38,997
<i>Pass-Through from University of Maryland - College Park</i>		108958-Z9817201	-	101,556	101,556
<i>Pass-Through from University of Maryland - College Park</i>		48190-Z8436101	-	52,398	52,398
<i>Pass-Through from University of Nebraska</i>		25-0521-0234-002	-	22,446	22,446
<i>Pass-Through from University of Nebraska</i>		25-0521-0236-002	-	70,938	70,938
<i>Pass-Through from University of Pennsylvania</i>		580851	-	(2,947)	(2,947)
<i>Pass-Through from University of Pennsylvania</i>		61513/2020-639 AWD00005137-	-	3,857	3,857
<i>Pass-Through from University of Pittsburgh</i>		4/W81XWH-15-9	-	82,921	82,921
<i>Pass-Through from University of Pittsburgh</i>		W81XWH20F0383	-	1,560	1,560
<i>Pass-Through from University of Pittsburgh</i>		0058514-5	-	221,362	221,362
<i>Pass-Through from University of Puerto Rico - Mayaguez</i>		W912HQ21C0029	-	38,007	38,007
<i>Pass-Through from University College London</i>		3187530	-	31	31
<i>Pass-Through from University Corporation for Atmospheric Research</i>		FA880319C0004	-	116,457	116,457
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		CP0053708	-	8,594	8,594
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		CP0054588	-	24,002	24,002
<i>Pass-Through from UES, Inc.</i>		FA865016D5403	-	10,861	10,861
<i>Pass-Through from UES, Inc.</i>		S-200-320-001	-	15,648	15,648
<i>Pass-Through from UES, Inc.</i>		S-200-321-001	-	16,073	16,073
<i>Pass-Through from Vision Systems, Inc.</i>		2019-0582	-	755	755
<i>Pass-Through from Vivsoft Technologies LLC</i>		HUGGINS-AIR FORCE X2	-	15,063	15,063
<i>Pass-Through from Washington University - St. Louis</i>		W81XWH19C0054	-	38,810	38,810
<i>Pass-Through from West Consultants, Inc.</i>		NA	10,000	43,190	53,190
<i>Pass-Through from Wi-Fiber, LLC</i>		M2102641	-	99,331	99,331
<i>Pass-Through from Wichita State University</i>		22-01041 UTAUS- FA00000849/X0303	-	45,033	45,033
<i>Pass-Through from William Marsh Rice University</i>		1967	-	78,646	78,646
<i>Pass-Through from Zapata Computing, Inc.</i>		HR00112230007	-	33,426	33,426
COVID-19 - U.S. Department of Defense			-	-	-
<i>Pass-Through from Philips Research</i>		HDTRA120C0041-	-	(4,434)	(4,434)
Total - ALN 12.XXX			6,800,028	35,385,009	42,185,037
Procurement Technical Assistance For Business Firms	12.002		-	362,325	362,325
<i>Pass-Through from Advanced Technology International</i>		2021-314	-	63,762	63,762
Total - ALN 12.002			-	426,087	426,087
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		76,458	2,680,902	2,757,360
National Defense Education Program	12.006		-	-	-
<i>Pass-Through from Tuskegee University</i>		391215505176190	-	49,982	49,982
OnRampII	12.014		-	27,211	27,211
Past Conflict Accounting - Vietnam	12.015		-	-	-
<i>Pass-Through from President and Fellows of Harvard College</i>		100889-5121181	-	33,855	33,855
Flood Control Projects	12.106		-	31,498	31,498
Collaborative Research and Development	12.114		-	955,761	955,761
<i>Pass-Through from Towson University</i>		45 #5040403 PO#0000107	-	23,421	23,421
Total - ALN 12.114			-	979,182	979,182
Basic and Applied Scientific Research	12.300		2,989,797	152,775,323	155,765,120
<i>Pass-Through from Brown University</i>		00001139	-	324,486	324,486
<i>Pass-Through from Carnegie Mellon University</i>		1141331-439711	-	27,658	27,658
<i>Pass-Through from Cepheid</i>		W15QKN1691002	-	20,461	20,461
<i>Pass-Through from Combustion Research and Flow Technology, Inc.</i>		19-C-0189/C763 61609-01; PO	-	62,077	62,077
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		270232	-	63,788	63,788

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
<i>Pass-Through from Florida State University</i>		R000002833	-	\$ 89,585	\$ 89,585
<i>Pass-Through from Florida State University</i>		R000002833 2	-	13,390	13,390
<i>Pass-Through from Florida State University</i>		R000002983	-	32,584	32,584
<i>Pass-Through from Florida State University</i>		R01853 LOA #6	-	153,119	153,119
		R01853 LOA 6			
<i>Pass-Through from Florida State University</i>		HUANG	-	191,550	191,550
		R01853 MAD 9			
<i>Pass-Through from Florida State University</i>		2/EXT	-	182	182
<i>Pass-Through from Florida State University</i>		R01853 2; LOA #5	-	(570)	(570)
<i>Pass-Through from Florida State University</i>		R02121	-	9,410	9,410
		19-S09; N00014-19-			
		1-2595	-	202,630	202,630
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-003007-S2	-	125,046	125,046
<i>Pass-Through from Harvard University</i>		FA87501720114	-	(5,423)	(5,423)
<i>Pass-Through from Hydronalix, Inc.</i>		7065-02	-	411,145	411,145
<i>Pass-Through from Idaho National Laboratory</i>		244167	-	489,098	489,098
<i>Pass-Through from Interdisciplinary Consulting Corporation</i>		UTA21-000029	-	35	35
		JHU-161618 CLIN			
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		0001	-	69,321	69,321
		JHU-174398 CLIN			
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		0001 & CLIN 0002	-	28,816	28,816
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		157842 CLIN 0001	-	16,806	16,806
		NN00014-15-1-			
<i>Pass-Through from National Marine Mammal Foundation</i>		2327	-	(9,100)	(9,100)
		0704-01-0AA-1			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLINS 0001AA & 1001AA	-	2,014,048	2,014,048
		0704-01-0AB-1			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLINS 0001AB & 1001AB	-	351,403	351,403
		0704-01-007-1			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0007	-	13	13
		0704-02-1AA-1			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 1001AA	-	497,737	497,737
		0704-03-3C-30			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0003AC	-	135,513	135,513
		0704-0313A-10			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 1003AA	-	545,820	545,820
		0704-0313B-20			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 1003AB	-	17,447	17,447
		0704-04105-10			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 1005AA	-	3,238,979	3,238,979
		0704-0512A-10			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 1002AA	-	1,785,912	1,785,912
		0704-0512B-20			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 1002AB	-	153,458	153,458
		26-0702-03-1			
<i>Pass-Through from Non - Disclosed Sponsor</i>		19F7703 CLIN	-	8,663	8,663
		0001			
		26-0702-03-3			
<i>Pass-Through from Non - Disclosed Sponsor</i>		19F7703 CLIN	-	(8,886)	(8,886)
		1001			
		26-0702-08-1			
<i>Pass-Through from Non - Disclosed Sponsor</i>		19F7708 CLIN	-	(3)	(3)
		0001			
		26-0702-08-2			
<i>Pass-Through from Non - Disclosed Sponsor</i>		19F7708 CLIN	-	1,994	1,994
		0002			
		26-0702-10-1 CLIN			
<i>Pass-Through from Non - Disclosed Sponsor</i>		0001 7710	-	1,197,857	1,197,857
		26-0702-10-2 CLIN			
<i>Pass-Through from Non - Disclosed Sponsor</i>		0002 7710	-	358,295	358,295
		26-0702-10-3 CLIN			
<i>Pass-Through from Non - Disclosed Sponsor</i>		0003 7710	-	629,256	629,256
		26-0702-10-4 CLIN			
<i>Pass-Through from Non - Disclosed Sponsor</i>		0004 7710	-	979,410	979,410
		26-0702-11-1			
		CLINS 0001 1001			
<i>Pass-Through from Non - Disclosed Sponsor</i>		2001 (7304)	-	54,465	54,465
		26-0702-12-3			
		CLINS 0001 1001			
<i>Pass-Through from Non - Disclosed Sponsor</i>		& 2001	-	82,503	82,503

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-13-1 CLIN 0001	\$ -	\$ 40,569	\$ 40,569
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-1 CLIN 0001 7307	-	3,267	3,267
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-2 CLIN 0002-7307	-	(148)	(148)
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-21 CLIN 2001(7307)	-	778,605	778,605
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-22 CLIN 2002(7307)	-	943,219	943,219
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-23 CLIN 2003(7307)	-	48,680	48,680
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-3 CLIN 0003-7307	-	7,860	7,860
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-15-2 CLIN 1001(7311)	-	1,070,754	1,070,754
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-16-3 CLIN 1001(7312)	-	122,222	122,222
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-16-4 CLIN 1002(7312)	-	233,978	233,978
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-17-1 & -4 CLIN 0001 & 0101(7314)	-	351,281	351,281
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-17-2 CLIN 0002 & 0102 (7314)	-	330,098	330,098
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-17-3 CLIN 0003 & 0103- (7314)	-	79,969	79,969
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-18-11 20F7315 CLIN 1001 ACRN AC	7,299,105	3,495,822	10,794,927
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-18-22 20F7315 CLIN 1002 ACRN AC	-	1,207,941	1,207,941
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-18-33 20F7315 CLIN	-	280,392	280,392
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-19-1 CLIN 0001	-	287,257	287,257
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-20-1 CLIN 0001	-	268,688	268,688
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0703-00-1 CLIN 0001	-	140,454	140,454
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0703-00-3 CLIN 0004	-	34,225	34,225
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-01	-	(13,710)	(13,710)
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-05	-	125	125
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-06-2	-	6,622	6,622
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-06-3	-	4,497	4,497
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-07-1 19F5242 CLIN 0001	-	46,913	46,913
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-07-2 19F5242 CLIN 0002	-	(1,934)	(1,934)
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-07-3 19F5242 CLIN 0003	-	3,438,083	3,438,083
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-08-1 20F5248 CLIN 0001AA	-	1,429,670	1,429,670
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-08-2 20F5248 CLIN 0001AB	-	506,846	506,846
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-08-3 20F5248 CLIN 0001AC	-	433,205	433,205
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0767-04-1 26076703-ATL-3	-	629,610	629,610
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0003 26076703-ESL-1	-	84,538	84,538
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0001	-	9,395	9,395

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
<i>Pass-Through from North Carolina Agricultural and Technical State University</i>		#210158B 555012-	\$ -	\$ 24,368	\$ 24,368
<i>Pass-Through from Northeastern University</i>		78050/555051	-	(10,025)	(10,025)
<i>Pass-Through from Purdue University</i>		13000999-052	-	93,317	93,317
<i>Pass-Through from Research Foundation of CUNY</i>		1172050/2/93083	-	13,675	13,675
<i>Pass-Through from Research Foundation of CUNY</i>		89481/2/1164365	-	96,773	96,773
<i>Pass-Through from Research Foundation of Suny</i>		86059/2/1156876	-	217,678	217,678
<i>Pass-Through from Rochester Institute of Technology</i>		NAID20220076 0000003 PO	-	1,458	1,458
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		562969 0000003 PO	-	(5,066)	(5,066)
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		872545	-	2,649	2,649
<i>Pass-Through from Sandia National Laboratories</i>		2366456	-	43,456	43,456
<i>Pass-Through from Slipstream Group, Inc.</i>		EW19-5055	-	18,704	18,704
<i>Pass-Through from Southern Methodist University</i>		G001913-7500	-	26,906	26,906
<i>Pass-Through from University of Alabama - Birmingham</i>		UTA20-001081 CU-445773 PROJ 1560444 PO	-	84,241	84,241
<i>Pass-Through from University of Colorado</i>		1001479505	-	878	878
<i>Pass-Through from University of Florida</i>		00002709	-	33,352	33,352
<i>Pass-Through from University of Maryland</i>		N000142012641	-	501	501
<i>Pass-Through from University of Michigan</i>		K00013270	-	46,246	46,246
<i>Pass-Through from University of Mississippi</i>		18-06-050	-	3	3
<i>Pass-Through from University of Nebraska</i>		25-0509-0202-006	-	314,784	314,784
<i>Pass-Through from University of Nebraska - Lincoln</i>		N000142112099	-	61,977	61,977
<i>Pass-Through from University of New Mexico</i>		740276-874F 579262; PO #4482998; LOA	-	58,581	58,581
<i>Pass-Through from University of Pennsylvania</i>		001 CHAUD 579262; PO	-	81,590	81,590
<i>Pass-Through from University of Pennsylvania</i>		#4885806 GG12136	-	21,178	21,178
<i>Pass-Through from University of Virginia</i>		PO#2155574	-	100,752	100,752
<i>Pass-Through from University of Wisconsin - Madison</i>		0000001321	-	71,697	71,697
<i>Pass-Through from University of Wisconsin System</i>		0000001556	-	107,397	107,397
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		450819-19892	-	76,117	76,117
<i>Pass-Through from William Marsh Rice University</i>		R1A842	-	156,367	156,367
Total - ALN 12.300			10,288,902	185,173,848	195,462,750
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	190,474	190,474
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	12.335		-		
<i>Pass-Through from Nanohmics, Inc.</i>		A2021-0019	-	210	210
Department of Defense HIV/AIDS Prevention Program	12.350		-		
<i>Pass-Through from Molecular Express, Inc.</i>		M2102826	-	4,663	4,663
Scientific Research - Combating Weapons of Mass Destruction	12.351		468,371	2,023,224	2,491,595
<i>Pass-Through from Advanced Technology International</i>		W15QKN1691002	62,564	491,021	553,585
<i>Pass-Through from CRDF Global</i>		HDTRA117C0019	-	(2,575)	(2,575)
<i>Pass-Through from University of Nevada - Reno</i>		HDTRA118C0062	-	43,803	43,803
Total - ALN 12.351			530,935	2,555,473	3,086,408
Pest Management and Vector Control Research	12.355		-	105,932	105,932
<i>Pass-Through from SpringStar, Inc.</i>		M2001351	-	62,667	62,667
Total - ALN 12.355			-	168,599	168,599
ROTC Language and Culture Training Grants	12.357		-		
<i>Pass-Through from Institute of International Education</i>		PGO1801-TAMU- 11-PGO-051-4	-	244,710	244,710
Research on Chemical and Biological Defense	12.360		68,513	110,334	178,847
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	56,065,742	56,065,742
Military Medical Research and Development	12.420		2,583,135	43,917,288	46,500,423

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
Pass-Through from American Burn Association		W81XWH-11-1-0835	\$ -	\$ (2,558)	(2,558)
Pass-Through from American Burn Association		W81XWH-16-2-0048	-	771	771
Pass-Through from Baylor College of Medicine		PO 700000743	-	231,146	231,146
Pass-Through from Baylor College of Medicine		W81XWH-19-106-89	-	7,854	7,854
Pass-Through from Baylor College of Medicine		W81XWH-20-1-0567	-	36,802	36,802
Pass-Through from Baylor College of Medicine		W81XWH1810743	-	194,519	194,519
Pass-Through from Baylor College of Medicine		W81XWH191052461618-I /	-	11,844	11,844
Pass-Through from Baylor College of Medicine		7000001521	-	26,016	26,016
Pass-Through from Baylor College of Medicine		7000000586	-	679	679
Pass-Through from Baylor College of Medicine		7000001649	-	8,197	8,197
Pass-Through from Baylor College of Medicine		7000001700	-	1,146	1,146
Pass-Through from Boston Children's Hospital		W81XWH-17-1-0532	-	4,203	4,203
Pass-Through from Boston University		4500001734/W81XWH-14-2-01	-	3,060	3,060
Pass-Through from Boston University		4500003605	-	22,969	22,969
Pass-Through from Boston University		4500003773	-	14,791	14,791
Pass-Through from Boston VA Research Institute, Inc.		0150FEDSEWET/W81XWH1620030174FEDC/W81X	-	287,846	287,846
Pass-Through from Boston VA Research Institute, Inc.		WH-17-2-0067	-	22,672	22,672
Pass-Through from Christopher and Dana Reeve Foundation		CTN17-2021 (KS)	-	3,435	3,435
Pass-Through from Cleveland Clinic Foundation		CCF21145302	-	20,239	20,239
Pass-Through from Cleveland VA Medical Research and Education Foundation		D-1909-0708-UTRGV	-	33,840	33,840
Pass-Through from Coalition for National Trauma Research		CNTR20-PROP-07	-	22,207	22,207
Pass-Through from Dartmouth College		R1446	-	31,903	31,903
Pass-Through from Duke University		3130941	-	579	579
Pass-Through from Duke University Medical Center		3131098	-	22,619	22,619
Pass-Through from Feinstein Institute for Medical Research		W81XWH-19-1-0113	-	22,929	22,929
Pass-Through from Flow Pharma, Inc.		W911QY20C0057AGRMT#	-	164,987	164,987
Pass-Through from Foundation for Advancing Veterans' Health Research		PUGHM/JUTSA W81XWH-18-2-0070 UTHSCSA	-	12,937	12,937
Pass-Through from Foundation for Advancing Veterans' Health Research		W81XH1910864	-	153,560	153,560
Pass-Through from General Dynamics		ID07200010‐8;1201	8,143	-	8,143
Pass-Through from Geneva Foundation		S-11065-02	-	13,695	13,695
Pass-Through from Geneva Foundation		W81XWH2110922	115,384	-	115,384
Pass-Through from Harvard University		109746-5103111	-	81,389	81,389
Pass-Through from Henry M. Jackson Foundation		W81XWH18200144695/W81XWH-18-2-0007	-	1,044	1,044
Pass-Through from Henry M. Jackson Foundation		2-0007	-	9,458	9,458
Pass-Through from Henry M. Jackson Foundation		5848;PO# 1038008	-	73,138	73,138
Pass-Through from Icahn School of Medicine - Mount Sinai		W81XWH2110728	-	123,750	123,750
Pass-Through from Instadiagnostics, Inc.		UTSWMC002	-	14,486	14,486
Pass-Through from Johns Hopkins University		W81XWH-15-2-0074	-	7,853	7,853
Pass-Through from Johns Hopkins University		W81XWH-17-2-0032	-	1,205	1,205
Pass-Through from Johns Hopkins University		W81XWH-18-1-0815	-	9,751	9,751
Pass-Through from Johns Hopkins University		2002954944	-	26,107	26,107
Pass-Through from Johns Hopkins University		2003560593	-	7,807	7,807
Pass-Through from Johns Hopkins University		2003560593	-	-	-
Pass-Through from Johns Hopkins University		W81XWH-16-2-0060	-	31,177	31,177
Pass-Through from Johns Hopkins University		2004564857- 2NCE	-	(1)	(1)
Pass-Through from Johns Hopkins University		2004847206	-	116,597	116,597
Pass-Through from Johns Hopkins University		2005197061	-	21,172	21,172
Pass-Through from Massachusetts General Hospital		233453	-	7,771	7,771
Pass-Through from Massachusetts General Hospital		236612	-	41,212	41,212
Pass-Through from Medical University of South Carolina		A00-3520-S001	-	56,224	56,224

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
<i>Pass-Through from Metis Foundation</i>		S-W81XWH-21-2-0053-01/ SWAN- AWD	\$ - \$	85,999	85,999
<i>Pass-Through from Mountain Home Research and Education Corporation</i>		AGRMNT 1	-	8,805	8,805
<i>Pass-Through from Nanohmics, Inc.</i>		A2022-0032	-	2,000	2,000
<i>Pass-Through from Nanohmics, Inc.</i>		M2103551	-	13,031	13,031
<i>Pass-Through from National Trauma Institute</i>		NTI-LOTT17-16	-	(4,946)	(4,946)
<i>Pass-Through from National Trauma Institute</i>		NTI-MIMIC17-03/W81XWH1720	-	13,622	13,622
<i>Pass-Through from Rochal Industries</i>		MTEC 20-02/W81XWH-20-9-00	-	47,663	47,663
<i>Pass-Through from RTI International</i>		03-312-026591-65595L	-	23,770	23,770
<i>Pass-Through from RTI International</i>		10-312-021659166542L	-	158,586	158,586
<i>Pass-Through from RTI International</i>		2-312-0216591-65581L/W81X	-	61,578	61,578
<i>Pass-Through from TDA Research, Inc.</i>		AJ 1403 017 TTU 19 01	-	43,473	43,473
<i>Pass-Through from University of Alabama - Birmingham</i>		000516840-SC013-T002	-	92	92
<i>Pass-Through from University of Arizona</i>		558602/W81XWH-17-1-0165-P	-	(1,747)	(1,747)
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		W81XWH-16-2-0038	-	79,860	79,860
<i>Pass-Through from University of California - Davis</i>		A17-0323-S002	-	13,196	13,196
<i>Pass-Through from University of California - Los Angeles</i>		1520 G YA462	-	444,683	444,683
<i>Pass-Through from University of California - San Francisco</i>		10620SC	-	228,007	228,007
<i>Pass-Through from University of California - San Francisco</i>		11951SC	-	36,280	36,280
<i>Pass-Through from University of Cincinnati</i>		010376-00011	-	10,445	10,445
<i>Pass-Through from University of Colorado</i>		W81XWH-16-1-0161	-	(4,626)	(4,626)
<i>Pass-Through from University of Colorado - Denver</i>		FY20 891 013	-	66,455	66,455
<i>Pass-Through from University of Colorado - Denver</i>		FY21 734 008- 4 2-5-24328	-	216	216
<i>Pass-Through from University of Florida</i>		W81XWH2010726	-	33,199	33,199
<i>Pass-Through from University of Illinois - Chicago</i>		W81XWH2110177	-	19,421	19,421
<i>Pass-Through from University of Maryland</i>		SR00005140	-	-	-
<i>Pass-Through from University of Maryland</i>		/1802254/SR000005544	-	27,246	27,246
<i>Pass-Through from University of Massachusetts Medical School</i>		PO#: WA00896900	-	-	-
<i>Pass-Through from University of Miami</i>		OSP29446-00	-	23,086	23,086
<i>Pass-Through from University of Michigan</i>		SPC-002509	-	-	-
<i>Pass-Through from University of Minnesota</i>		OS00000027	-	570,682	570,682
<i>Pass-Through from University of Pennsylvania</i>		K00012142	-	2,415	2,415
<i>Pass-Through from University of Pennsylvania</i>		W81XWH1810319	-	658	658
<i>Pass-Through from University of Pittsburgh</i>		576708/MSRC-	-	-	-
<i>Pass-Through from University of Pittsburgh</i>		FY19-02	-	16,570	16,570
<i>Pass-Through from University of Pittsburgh</i>		578105	-	5,471	5,471
<i>Pass-Through from University of Pittsburgh</i>		0035859(409685-1)	-	52	52
<i>Pass-Through from University of Pittsburgh</i>		0055964-4	-	203,602	203,602
<i>Pass-Through from University of Tennessee</i>		0061688-1	-	142	142
<i>Pass-Through from University of Tennessee</i>		21-3927-TAMHSC	-	85,609	85,609
<i>Pass-Through from University of Utah</i>		10054284-02/W81XWH2010764	-	108,782	108,782
<i>Pass-Through from University of Utah</i>		10054284-03 PO	-	-	-
<i>Pass-Through from University of Washington</i>		U0002	-	19,854	19,854
<i>Pass-Through from University of Washington</i>		UWSC11196/	-	-	-
<i>Pass-Through from University of Washington</i>		BPO40699	-	119,242	119,242
<i>Pass-Through from University of Washington</i>		UWSC12712;	-	-	-
<i>Pass-Through from University of Washington</i>		BPO55855	-	43,876	43,876
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>		201600536-01/W81XWH16200	-	-	-
<i>Pass-Through from Vanderbilt University Medical Center</i>		1	-	350,392	350,392
<i>Pass-Through from Venn Biosciences Corporation</i>		VUMC86826	-	19,529	19,529
<i>Pass-Through from Vynova Partners, Inc.</i>		W81XWH2010414	-	54,674	54,674
<i>Pass-Through from Wake Forest University Health Sciences</i>		N6264518D5058	-	12,520	12,520
<i>Pass-Through from Wake Forest University Health Sciences</i>		WFUHS 441071C	-	-	-
<i>Pass-Through from Wake Forest University Health Sciences</i>		CF-01	-	108,664	108,664

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
<i>Pass-Through from Wake Forest University Health Sciences</i>		W81XWH-21-1-0575	\$ -	\$ 60,461	\$ 60,461
<i>Pass-Through from Washington University - St. Louis</i>		WU-20-249	2,340	608	2,948
<i>Pass-Through from Washington University - St. Louis</i>		WU-21-390	-	1,052	1,052
<i>Pass-Through from Washington University School of Medicine</i>		WU-22-0034- 1	-	21,153	21,153
<i>Pass-Through from Westat, Inc.</i>		WESTAT 2021	-	21,593	21,593
		800-1/W81XWH181024			
<i>Pass-Through from Western Institute for Biomedical Research</i>		7	-	4,356	4,356
		W81XWH-20-1-0673	-	27,605	27,605
<i>Pass-Through from Yale University</i>			52,345	56,778	109,123
COVID-19 - Military Medical Research and Development		W911QY-20-9-0012	-	443,046	443,046
<i>Pass-Through from Johns Hopkins University</i>		2005137073	-	6,319	6,319
<i>Pass-Through from Johns Hopkins University</i>		COVID DATA			
<i>Pass-Through from Rainmakers Strategic Solutions, LLC</i>		STUDY	-	44,006	44,006
		000516840-T001-SC013	-	43,387	43,387
<i>Pass-Through from University of Alabama - Birmingham</i>			-	43,387	43,387
Total - ALN 12.420			2,761,347	49,815,107	52,576,454
Basic Scientific Research	12.431		471,830	24,116,284	24,588,114
<i>Pass-Through from Arizona State University</i>		A 00000354	-	62,524	62,524
		A 00000354 LOA			
<i>Pass-Through from Arizona State University</i>		001 GRUBESIC	-	148,358	148,358
		A 00000354-LOA			
<i>Pass-Through from Arizona State University</i>		002 JHA	-	108,274	108,274
<i>Pass-Through from Carnegie Mellon University</i>		1130229-437810	-	14,781	14,781
<i>Pass-Through from Carnegie Mellon University</i>		1990682-436180	-	102,865	102,865
<i>Pass-Through from Carnegie Mellon University</i>		1990684-436180	-	72,463	72,463
		RH541-G2 AWD-			
<i>Pass-Through from Georgia Institute of Technology</i>		101190-G2	-	203,779	203,779
<i>Pass-Through from KRI at Northeastern University, LLC</i>		555080-78058	-	85,931	85,931
		SP0036191-			
<i>Pass-Through from Northwestern University</i>		PROJ0009952	-	87,316	87,316
		5588-UTA-ARO-			
<i>Pass-Through from Penn State University</i>		0019	-	1,664	1,664
<i>Pass-Through from Regents of the University of California</i>		S-001140	-	41,181	41,181
<i>Pass-Through from University of California - Berkeley</i>		00010757	-	27,493	27,493
<i>Pass-Through from University of California - Davis</i>		A20-1630-S001	-	46,221	46,221
<i>Pass-Through from University of California - Los Angeles</i>		0160 G UA558	-	110,045	110,045
<i>Pass-Through from University of California - San Diego</i>		703584	-	76,032	76,032
<i>Pass-Through from University of Georgia</i>		00002764	-	43,008	43,008
<i>Pass-Through from University of Maryland</i>		109253-Z8471201	-	42,264	42,264
<i>Pass-Through from University of Maryland</i>		92954-Z8310205	-	72,379	72,379
		K00016731;			
<i>Pass-Through from University of Michigan</i>		PO#3006817495	-	125,886	125,886
<i>Pass-Through from University of Michigan</i>		3004628717	-	86,965	86,965
		3004628717; LOA			
<i>Pass-Through from University of Michigan</i>		# 1	-	79,002	79,002
		3004628717; LOA			
<i>Pass-Through from University of Michigan</i>		# 2	-	91,192	91,192
<i>Pass-Through from University of Southern California</i>		110847897	-	38,779	38,779
		92688698/ SCON-			
<i>Pass-Through from University of Southern California</i>		00001569	-	149,519	149,519
<i>Pass-Through from Washington State University</i>		W911NF2110027	-	92,510	92,510
<i>Pass-Through from Washington University - St. Louis</i>		W911NF1910241	-	51,515	51,515
Total - ALN 12.431			471,830	26,178,230	26,650,060
Training and Support - Combating Weapons of Mass Destruction	12.501				
<i>Pass-Through from World Organisation for Animal Health</i>		M2101715	40,710	13,598	54,308
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556		484,938	960,679	1,445,617
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		-	177,077	177,077
		F-30178G-500-01-SC1963	-	43,177	43,177
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		K-22-0023;USRA	-		
<i>Pass-Through from Universities Space Research Association</i>		PO #P22-0215	-	25	25
<i>Pass-Through from University Space Research Association</i>		K-22-0027	-	10,399	10,399
Total - ALN 12.560			-	230,678	230,678

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
Centers for Academic Excellence	12.598		\$ 23,470	\$ 57,005	\$ 80,475
Community Investment	12.600		-	1,033,308	1,033,308
Basic, Applied, and Advanced Research in Science and Engineering	12.630		279,161	10,302,270	10,581,431
		W911NF1020076;6			
<i>Pass-Through from Academy of Applied Science</i>		01608 FY21	-	6,630	6,630
<i>Pass-Through from Advanced Regenerative Manufacturing Institute</i>		T0069-C	-	11,726	11,726
		N68335-21-C-0525	-	47,359	47,359
<i>Pass-Through from AMPeers, LLC</i>		TR-K205	-	4,058	4,058
<i>Pass-Through from Florida Atlantic University</i>		CLIN 23 / 23 21	-	13,252	13,252
<i>Pass-Through from Johns Hopkins University</i>		2003752926	-	36,469	36,469
<i>Pass-Through from Johns Hopkins University</i>		M2100393	-	10,163	10,163
<i>Pass-Through from Locoal Charcoal Company</i>		W911SR-14-2-			
<i>Pass-Through from MSI STEM Research & Development Consortium</i>		0001	-	68,893	68,893
<i>Pass-Through from National Science Teachers Association</i>		22-871-033	-	4,983	4,983
<i>Pass-Through from Penn State University</i>		5589-UTEP-ARMY-0045	34,614	99,273	133,887
		UTA20-000693; OPTION 2/ EXHIBIT G	-	100,249	100,249
<i>Pass-Through from Perigean Technologies LLC</i>		20-10-9092	-	12,072	12,072
<i>Pass-Through from Science and Technology Corporation</i>		M1600968	-	(273)	(273)
<i>Pass-Through from Shear Form, Inc.</i>		UA2021-231	-	47,201	47,201
<i>Pass-Through from University of Arkansas</i>		24066106	-	41,000	41,000
<i>Pass-Through from University of Central Florida</i>		088831-18415	-	103,161	103,161
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		203517UTA	-	25,591	25,591
<i>Pass-Through from University of Notre Dame</i>		576433	-	4,238	4,238
<i>Pass-Through from University of Pennsylvania</i>		578429; PO#			
<i>Pass-Through from University of Pennsylvania</i>		4422952	-	138,621	138,621
<i>Pass-Through from University of Pennsylvania</i>		5784291; LOA 001	-	38,843	38,843
Total - ALN 12.630			313,775	11,115,779	11,429,554
Legacy Resource Management Program	12.632		-	81,244	81,244
Past Conflict Accounting	12.740				
		SPC1000004002 /			
<i>Pass-Through from Ohio State University</i>		GR117786	-	93,600	93,600
<i>Pass-Through from Ohio State University</i>		60074242	-	59,882	59,882
Total - ALN 12.740			-	153,482	153,482
Uniformed Services University Medical Research Projects	12.750		-	33,242	33,242
<i>Pass-Through from Geneva Foundation</i>		S-11048-01	-	56,733	56,733
<i>Pass-Through from Geneva Foundation</i>		S-11069-01	45,837	299,932	345,769
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>		AWD 5169 PO			
<i>Pass-Through from Wayne State University</i>		98704	-	5,269	5,269
<i>Pass-Through from Wayne State University</i>		WSU21080	-	108,524	108,524
COVID-19 - Uniformed Services University Medical Research Projects					
<i>Pass-Through from Henry M. Jackson Foundation</i>		SHARMA- HMJF/DHA	-	(122,676)	(122,676)
Total - ALN 12.750			45,837	381,024	426,861
Air Force Defense Research Sciences Program	12.800		4,567,361	12,632,612	17,199,973
<i>Pass-Through from Aptima, Inc.</i>		1398-2000	-	10,500	10,500
<i>Pass-Through from Bioindustrial Manufacturing and Design Ecosystem (BioMADE)</i>		E-PC01-A-01-0067	-	49,538	49,538
<i>Pass-Through from Carnegie Mellon University</i>		1150194-453064	-	13,939	13,939
		FA9550-21-1-0460;TSU-21-1-0460			
<i>Pass-Through from Clarkson Aerospace Corporation</i>		TAMIU 21-1-0460	-	73,979	73,979
<i>Pass-Through from Clarkson Aerospace Corporation</i>		UHH 21-1-0460	-	77,441	77,441
<i>Pass-Through from Clarkson Aerospace Corporation</i>		UTSA 21-1-0460	-	25,388	25,388
<i>Pass-Through from Clarkson Aerospace Corporation</i>		21-1-0460	-	28,505	28,505
<i>Pass-Through from Clarkson Aerospace Corporation</i>		9317	-	42,948	42,948
<i>Pass-Through from CFD Research Corporation</i>		219348 EWI PRO	-	23,355	23,355
<i>Pass-Through from Edison Welding Institute</i>		58950GTH	-	(39,021)	(39,021)

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
		58950GTH/ PO			
<i>Pass-Through from Edison Welding Institute</i>		219348	\$ -	\$ 37,819	\$ 37,819
<i>Pass-Through from Electroninks, Inc.</i>		M2102797	-	4,236	4,236
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		61494-1	-	26,859	26,859
<i>Pass-Through from Flexodes, Inc.</i>		M2100888	-	(1,643)	(1,643)
<i>Pass-Through from Foothold Labs, Inc.</i>		M2201477	-	113,298	113,298
		AHUUSAF/UTHSC			
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		SA/FA8650-17	-	22,320	22,320
<i>Pass-Through from Georgia Institute of Technology</i>		D8736-S1	-	52,937	52,937
<i>Pass-Through from Harmony Aeronautics LLC</i>		M2101021	-	375	375
<i>Pass-Through from Harmony Aeronautics LLC</i>		M2202120	-	45,814	45,814
		4439/FA8650-18-			
<i>Pass-Through from Henry M. Jackson Foundation</i>		26837	-	7,511	7,511
<i>Pass-Through from Indiana University</i>		FA9550190391	-	73,788	73,788
<i>Pass-Through from Kaney Aerospace, Inc.</i>		204971	-	155,595	155,595
<i>Pass-Through from Kayhan Space Corp</i>		M2201249	-	37,952	37,952
<i>Pass-Through from Mantis Composites, Inc.</i>		UTA20-001182	-	49,999	49,999
<i>Pass-Through from Michigan State University</i>		RC112835B	-	396,074	396,074
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		AID20210269	-	6,938	6,938
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		FA8650-20-2-5700	-	36,187	36,187
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		NAID20210610/PO 20210168	-	68,448	68,448
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO# 20200090	-	1,262,563	1,262,563
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO# 20210142	-	1,541,874	1,541,874
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO#20210123	-	2,088,011	2,088,011
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO#20210125	-	4,700,656	4,700,656
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO20210034	-	34,111	34,111
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		5300002808	-	196,703	196,703
<i>Pass-Through from Ohio State University Research Foundation</i>		FA8650-20-2-5853	-	18,139	18,139
<i>Pass-Through from Old Dominion University Research Foundation</i>		16-138-300345-010 0000538; AWRD #FA9550-20-1- 0177	-	273,572	273,572
<i>Pass-Through from Princeton University</i>		0000577; FA9550- 22-1-0203	-	46,786	46,786
<i>Pass-Through from Princeton University</i>		22-1-0203	-	11,441	11,441
<i>Pass-Through from Regents of the University of Colorado</i>		1556431	-	7,090	7,090
<i>Pass-Through from Shear Form, Inc.</i>		M2103375	-	1,273	1,273
<i>Pass-Through from Southwest Research Institute</i>		M99060RR	-	355,492	355,492
<i>Pass-Through from University of Arizona</i>		471521 1	-	60	60
<i>Pass-Through from University of Arizona</i>		511857	-	50,550	50,550
<i>Pass-Through from University of California</i>		1010 G WA356	-	204,728	204,728
<i>Pass-Through from University of California - Los Angeles</i>		0205 G XA216	-	105,792	105,792
<i>Pass-Through from University of Cincinnati</i>		FA86501726G24	-	(3,552)	(3,552)
<i>Pass-Through from University of Cincinnati</i>		FA86501926G32 1560745;	-	115,552	115,552
<i>Pass-Through from University of Colorado</i>		1001552672	-	9,868	9,868
<i>Pass-Through from University of Colorado</i>		1560934	-	159,639	159,639
<i>Pass-Through from University of Connecticut</i>		430866	-	64,412	64,412
<i>Pass-Through from University of Dayton Research Institute</i>		RSC20072	-	72,470	72,470
<i>Pass-Through from University of Dayton Research Institute</i>		21-000179	-	57,438	57,438
<i>Pass-Through from University of Delaware</i>		59409	-	1,521	1,521
<i>Pass-Through from University of Florida</i>		00001783	-	39,512	39,512
		K00011267; PO#			
<i>Pass-Through from University of Michigan</i>		3005641523	-	176,762	176,762
<i>Pass-Through from University of Michigan</i>		K00015219	-	37,757	37,757
<i>Pass-Through from University of Tennessee</i>		A20-1043-S001	-	108,106	108,106
<i>Pass-Through from Utah State University</i>		CP0072009	-	13,772	13,772
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		CP0072012	-	156,105	156,105
<i>Pass-Through from ViaForensics LLC</i>		M2100601	-	26,003	26,003
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		450519-19093	-	646	646
<i>Pass-Through from West Virginia University Research</i>		18-560-TTU	-	86,290	86,290
<i>Pass-Through from Wichita State University</i>		WSU#16366	-	772,195	772,195
<i>Pass-Through from Wyle Laboratories</i>		LXS003618	-	4,776	4,776
Total - ALN 12.800			4,567,361	26,871,804	31,439,165

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
Language Grant Program	12.900		-	\$ 32,480	\$ 32,480
Mathematical Sciences Grants	12.901		-	129,433	129,433
Information Security Grants	12.902		-	248,593	248,593
<i>Pass-Through from Fordham University</i>		FORD0063-30353	-	112,891	112,891
<i>Pass-Through from University Enterprises Corporation at CSUSB</i>		SA21125	-	15,208	15,208
Total - ALN 12.902			-	376,692	376,692
GenCyber Grants Program	12.903		-	91,249	91,249
<i>Pass-Through from Board of Regents of The University System of Georgia</i>		451038-001	-	9,313	9,313
Total - ALN 12.903			-	100,562	100,562
CyberSecurity Core Curriculum	12.905		-	402,884	402,884
<i>Pass-Through from Dakota State University</i>		266-840273	-	138,906	138,906
<i>Pass-Through from Norwich University</i>		22341-RS012	-	497,905	497,905
<i>Pass-Through from University of South Florida</i>		2106-1351-00-A- PRE A	-	99,502	99,502
Total - ALN 12.905			-	1,139,197	1,139,197
Research and Technology Development	12.910		2,536,372	7,549,964	10,086,336
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-003348-G1	-	398	398
<i>Pass-Through from Georgia Institute of Technology</i>		N6600121C4024	-	8,628	8,628
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		10191	-	156,814	156,814
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		N6600119C4022	-	134,578	134,578
<i>Pass-Through from Kitware, Inc.</i>		K003623-00-S03	-	105,712	105,712
<i>Pass-Through from Mayachitra Incorporated</i>		TSU-NAVAIR-0199	-	108,018	108,018
<i>Pass-Through from Miami University</i>		G03399	-	296,640	296,640
<i>Pass-Through from Montana State University</i>		G189-19-W7329	-	39,849	39,849
<i>Pass-Through from Netrias LLC</i>		19004	-	137,380	137,380
<i>Pass-Through from Penn State University</i>		6145-TAMU-ARO- 0272	-	150,952	150,952
<i>Pass-Through from Siege Technologies LLC</i>		P2011001A	-	17,764	17,764
<i>Pass-Through from Stealth Software Technologies, Inc.</i>		M2002908	-	131,184	131,184
<i>Pass-Through from The Charles Stark Draper Laboratory, Inc.</i>		SC001-000001312 (HR001120-C0032)	58,900	241,452	300,352
<i>Pass-Through from University of Arizona</i>		630305	-	140,785	140,785
<i>Pass-Through from University of Central Florida</i>		16406A02	-	97,457	97,457
<i>Pass-Through from University of Florida</i>		00002612	-	96,186	96,186
<i>Pass-Through from University of Florida</i>		00003036	-	34,004	34,004
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		HR001119C0042	-	2,376	2,376
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		090165-16882	-	55,090	55,090
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		090165-16882 LOA (ELLINGTON)	-	2,846	2,846
<i>Pass-Through from University of Minnesota</i>		A0006856901	-	145,799	145,799
<i>Pass-Through from University of Pennsylvania</i>		PO 4748387; FUND 583422	-	11,491	11,491
<i>Pass-Through from University of Pennsylvania</i>		574468; PO	-	934,668	934,668
<i>Pass-Through from University of Southern California</i>		4211445	-	21,597	21,597
<i>Pass-Through from Weill Medical College of Cornell University</i>		123547741	-	35,195	35,195
<i>Pass-Through from Yale University</i>		201556 GR103492 (CON- 80001390)	-	284,018	284,018
Total - ALN 12.910			2,595,272	10,940,845	13,536,117
Total - U.S. Department of Defense			29,069,376	413,738,926	442,808,302
Central Intelligence Agency					
Central Intelligence Agency	13.XXX				
<i>Pass-Through from Defensewrx, Inc.</i>		PIA 2021- 21072100002	-	93,953	93,953
Total - Central Intelligence Agency			-	93,953	93,953

**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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Housing and Urban Development					
U.S. Department of Housing and Urban Development	14.XXX	TXHHU0046-18	\$ 21,541	\$ 126,352	\$ 147,893
<i>Pass-Through from Lower Manhattan Development Corporation</i>		9974	-	74,013	74,013
		UTAUS-			
		TA00000022;			
<i>Pass-Through from Sage Geosystems LLC</i>		UTA21-000522	-	160,371	160,371
<i>Pass-Through from University of Maryland</i>		102022-Q1062301	-	19,930	19,930
Total - ALN 14.XXX			21,541	380,666	402,207
Community Development Block Grants/Entitlement Grants	14.218				
<i>Pass-Through from Rice Institute, Inc.</i>		R7U261	-	16,637	16,637
Youth Homelessness Demonstration Program	14.276		-	652,723	652,723
General Research and Technology Activity	14.506		-	170,711	170,711
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536				
<i>Pass-Through from Colorado State University</i>		G-91457-01	-	542	542
Healthy Homes Technical Studies Grants	14.906		58,243	73,725	131,968
<i>Pass-Through from Baylor College of Medicine</i>		7000001148	-	17,272	17,272
Total - ALN 14.906			58,243	90,997	149,240
Total - U.S. Department of Housing and Urban Development			79,784	1,312,276	1,392,060
U.S. Department of the Interior					
U.S. Department of the Interior	15.XXX	140F0621F0130	-	12,732	12,732
		140F0621F0142	-	8,226	8,226
		140F0621F0144	-	23,422	23,422
		140F0918A0015 /			
		140F0621F0228	-	16,299	16,299
		140M0122C0001			
		(REQ 0040521349)	-	87,247	87,247
<i>Pass-Through from University of California - Berkeley</i>		10627	-	30,676	30,676
Total - ALN 15.XXX			-	178,602	178,602
Cultural and Paleontological Resources Management	15.224		-	39,102	39,102
Fish, Wildlife and Plant Conservation Resource Management	15.231		-	46,400	46,400
Environmental Quality and Protection	15.236		303,901	809,468	1,113,369
Wildlife Resource Management	15.247		-	36,111	36,111
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		45,231	140,034	185,265
Marine Minerals Activities	15.424		-	34,074	34,074
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities	15.441		320,732	846,620	1,167,352
Water Desalination Research and Development	15.506		45,508	479,900	525,408
<i>Pass-Through from Arizona State University</i>		A 00000518	-	(317)	(317)
Total - ALN 15.506			45,508	479,583	525,091
Cultural Resources Management	15.511		-	16,081	16,081
Applied Science Grants	15.557		-	45,880	45,880
SECURE Water Act - Research Agreements	15.560		-	79,810	79,810
Sport Fish Restoration	15.605		1,930,529	3,565,660	5,496,189
Fish and Wildlife Management Assistance	15.608		114,330	288,071	402,401
<i>Pass-Through from Arkansas Game and Fish Commission</i>		20-1164	-	73,763	73,763
<i>Pass-Through from Invasive Species Action Network</i>		21-001A	-	72,482	72,482
<i>Pass-Through from University of Alaska - Fairbanks</i>		UA 22-0079	-	17,184	17,184
Total - ALN 15.608			114,330	451,500	565,830

**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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of the Interior (continued)					
Wildlife Restoration and Basic Hunter Education	15.611		\$ 390,465	\$ 6,781,228	\$ 7,171,693
<i>Pass-Through from American Samoa Government</i>		NAID-20190015	-	26,668	26,668
<i>Pass-Through from Oklahoma State University</i>		2-549560 TAMUK	-	24,910	24,910
<i>Pass-Through from Oklahoma State University</i>		2-570670 TAMUK	-	35,332	35,332
Total - ALN 15.611			390,465	6,868,138	7,258,603
Cooperative Endangered Species Conservation Fund	15.615		111,725	702,093	813,818
Coastal	15.630		-	66,248	66,248
State Wildlife Grants	15.634		315,240	3,274,611	3,589,851
<i>Pass-Through from Florida Fish and Wildlife Conservation Commission</i>		21008	-	10,772	10,772
<i>Pass-Through from Oklahoma State University</i>		2-561740-TAMU	-	(62)	(62)
<i>Pass-Through from Virginia Institute of Marine Science</i>		723292-712683	-	401	401
Total - ALN 15.634			315,240	3,285,722	3,600,962
Research Grants (Generic)	15.650		-	63,745	63,745
Migratory Bird Monitoring, Assessment and Conservation	15.655		-	31,904	31,904
Endangered Species Recovery Implementation	15.657		18,661	785,905	804,566
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0406 18 061358	7,609	7,880	15,489
Total - ALN 15.657			26,270	793,785	820,055
Candidate Species Conservation	15.660		4,374	61,612	65,986
NFWF-USFWS Conservation Partnership	15.663		-	13,762	13,762
<i>Pass-Through from Eastern New Mexico University</i>		SA 01 063348	-	8,191	8,191
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1907 20 067912	-	32,405	32,405
Total - ALN 15.663			-	54,358	54,358
Fish and Wildlife Coordination and Assistance	15.664		-	218,018	218,018
Cooperative Landscape Conservation	15.669		-	5,988	5,988
Cooperative Ecosystem Studies Units	15.678		26,091	882,633	908,724
White-nose Syndrome National Response Implementation	15.684		-	8,487	8,487
Assistance to State Water Resources Research Institutes	15.805		-	295,564	295,564
Earthquake Hazards Program Assistance	15.807		-	206,421	206,421
<i>Pass-Through from University of Southern California</i>		SCON-00002306	-	27,188	27,188
<i>Pass-Through from University of Southern California</i>		91264391	-	1,451	1,451
Total - ALN 15.807			-	235,060	235,060
U.S. Geological Survey Research and Data Collection	15.808		-	121,395	121,395
<i>Pass-Through from Florida Atlantic University</i>		TR-K203	-	61,209	61,209
<i>Pass-Through from University of Arkansas</i>		UA2021-214	-	5,335	5,335
Total - ALN 15.808			-	187,939	187,939
National Cooperative Geologic Mapping	15.810		-	490,946	490,946
Cooperative Research Units	15.812		-	98,012	98,012
National Geological and Geophysical Data Preservation	15.814		-	20,415	20,415
National and Regional Climate Adaptation Science Centers	15.820		-	-	-
<i>Pass-Through from Oklahoma State University</i>		2-569180 TAMU1	-	7,274	7,274
<i>Pass-Through from Oklahoma State University</i>		2-569180 UTEP1	-	9,872	9,872
<i>Pass-Through from Oklahoma State University</i>		2-570280 UTSA2	-	18,281	18,281
<i>Pass-Through from University of Oklahoma</i>		2020-17	-	107,884	107,884
Total - ALN 15.820			-	143,311	143,311

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of the Interior (continued)					
National Center for Preservation Technology and Training	15.923		\$ 3,878	\$ 25,287	\$ 29,165
Cooperative Research and Training Programs - Resources of the National Park System	15.945		7,380	767,157	774,537
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	388	388
Emergency Supplemental Historic Preservation Fund <i>Pass-Through from Galveston Historical Foundation, Inc.</i>	15.957	M2002784	18,000	75,573	93,573
			-	(4,310)	(4,310)
Total - ALN 15.957			18,000	71,263	89,263
Southwest Border Resource Protection Program	15.963		-	20,765	20,765
Total - U.S. Department of the Interior			3,663,654	22,167,763	25,831,417
U.S. Department of Justice					
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 0007 15F06718C000252 3 3 15F06718C000254 8 15F06718C000256 7 15F06720C000203 4 SMITH-SMART POLICING	-	56,836 (3) (1) 1,193 42,750 35 42,235 29,450 4,597 29,671 976	56,836 (3) (1) 1,193 42,750 35 42,235 33,035 4,597 29,671 976
<i>Pass-Through from Dallas Police Department</i>			-	976	976
Total - ALN 16.XXX			3,585	207,739	211,324
Sexual Assault Services Formula Program	16.017		-	21,106	21,106
OVW Research and Evaluation Program <i>Pass-Through from University of Central Florida</i> <i>Pass-Through from University of Central Florida</i>	16.026	18656A02 2020SIAX0010	-	26,759	26,759
			-	14,112	14,112
Total - ALN 16.026			-	40,871	40,871
Missing Children's Assistance	16.543		-	34,457	34,457
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		766,590	3,473,353	4,239,943
<i>Pass-Through from Advocates for Human Potential, Inc.</i>		7498-OJP- UTAUSTIN-01	-	40,563	40,563
<i>Pass-Through from Case Western Reserve University</i>		RES515654	-	66,986	66,986
<i>Pass-Through from Colorado State University</i>		27098 #2020-R2-CX- 0010	-	19,233	19,233
<i>Pass-Through from Police Foundation</i>		2016MUCXK011	-	16,681	16,681
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		GR14646	-	9,288	9,288
<i>Pass-Through from University of Nevada - Reno</i>		270950	-	80,804	80,804
<i>Pass-Through from West Virginia University</i>		S-00018114	-	16,706	16,706
<i>Pass-Through from WestEd</i>			-	72,324	72,324
COVID-19 - National Institute of Justice Research, Evaluation, and Development Project Grants			-	44,164	44,164
Total - ALN 16.560			766,590	3,840,102	4,606,692

**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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Justice (continued)					
Crime Victim Assistance	16.575		\$ -	\$ 7,967	\$ 7,967
<i>Pass-Through from Fort Bend County</i>		2019-MO-BX0026	-	3,784	3,784
<i>Pass-Through from Providence Place</i>		SHARMA-	-	1,620	1,620
<i>Pass-Through from Texas Council on Family Violence</i>		EVALUATION HO NE	-	686	686
Total - ALN 16.575			-	14,057	14,057
Crime Victim Assistance/Discretionary Grants	16.582		13,285	690,349	703,634
Drug Court Discretionary Grant Program	16.585				
<i>Pass-Through from Denton County</i>		20-0432	-	11,951	11,951
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	-	10,409	10,409
Corrections Training and Staff Development	16.601		-	215,090	215,090
Public Safety Partnership and Community Policing Grants	16.710		-	10,376,458	10,376,458
<i>Pass-Through from City of Lubbock</i>		2020MHWXK017	-	16,365	16,365
<i>Pass-Through from Fort Bend County</i>		000180342	-	83,654	83,654
Total - ALN 16.710			-	10,476,477	10,476,477
Juvenile Mentoring Program	16.726		-	45,818	45,818
<i>Pass-Through from FRIENDS FIRST, Inc.</i>		UTA21-000017	-	45,818	45,818
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	46,571	46,571
DNA Backlog Reduction Program	16.741		-	625,574	625,574
Second Chance Act Reentry Initiative	16.812		-	13,432	13,432
<i>Pass-Through from El Paso County</i>		NAID20200416	-	22,787	22,787
Total - ALN 16.812			-	36,219	36,219
Postconviction Testing of DNA Evidence	16.820		-	9,870	9,870
Total - U.S. Department of Justice			783,460	16,326,660	17,110,120
U.S. Department of Labor					
U.S. Department of Labor	17.XXX	MS-05086-18-55- 48	-	78,238	78,238
COVID-19 - U.S. Department of Labor					
<i>Pass-Through from Borderplex Bi-National Economic Alliance</i>		AID20210576	-	11,261	11,261
Total - ALN 17.XXX			-	89,499	89,499
WIOA Dislocated Worker Formula Grants	17.278		-	3	3
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	20,612	20,612
Mine Health and Safety Grants	17.600		-	677,841	677,841
Brookwood-Sago Grant	17.603		-	119,272	119,272
Total - U.S. Department of Labor			-	907,227	907,227
U.S. Department of State					
Academic Exchange Programs - Undergraduate Programs	19.009				
<i>Pass-Through from International Research & Exchanges Board</i>		FY22-YALI-AEI- UTA-01	-	48,331	48,331
<i>Pass-Through from International Research & Exchanges Board</i>		FY22-YALI-BE-UTA- 08	-	104,412	104,412
<i>Pass-Through from University of Connecticut</i>		423262	-	138,516	138,516
Total - ALN 19.009			-	291,259	291,259
Cultural, Technical and Educational Centers	19.015		-	8,242	8,242

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of State (continued)					
Investing in People in The Middle East and North Africa	19.021				
<i>Pass-Through from America-Mideast Educational And Training Services, Inc.</i>		20221-22	\$ -	\$ 48,359	\$ 48,359
Global Threat Reduction	19.033		-	8,302	8,302
Public Diplomacy Programs	19.040		-	6,402	6,402
<i>Pass-Through from Partners of the Americas</i>		100K- S259-TTU FCA	-	24,385	24,385
Total - ALN 19.040			-	30,787	30,787
Academic Exchange Programs - Graduate Students	19.400				
<i>Pass-Through from America-Mideast Educational And Training Services, Inc.</i>		20219-20	-	25,207	25,207
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415				
<i>Pass-Through from International Research & Exchanges Board</i>		UTAUS- FA00000209	-	17,231	17,231
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		-	75,219	75,219
Counter Narcotics	19.704		-	2,956,309	2,956,309
Trans-National Crime	19.705				
<i>Pass-Through from Atlantic Council of the United States, Inc., The</i>		NAID20220101	-	55,100	55,100
AEECA/ESF PD Programs	19.900				
<i>Pass-Through from American Councils for International Education: ACTR/ACCELS, Inc.</i>		SKZ10021CA3061	-	15,921	15,921
Total - ALN 19.900			-	69,588	69,588
Export Control and Related Border Security	19.901		-	300	300
Total - U.S. Department of State			-	3,585,903	3,585,903
U.S. Department of Transportation					
U.S. Department of Transportation	20.XXX				
<i>Pass-Through from Center for Transportation and the Environment</i>		693JJ321C000039 693J619C000005 UTA19-000611 693KA8-20-F- 00175	- - - -	160,796 90,338 69,656 2,376,910	160,796 90,338 69,656 2,376,910
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		16ABBO0168	-	60,747	60,747
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 21	- -	(696) 156,155	(696) 156,155
<i>Pass-Through from ICF International, Inc.</i>		20KCSK0059	-	3,328	3,328
<i>Pass-Through from KAI, LLC</i>		UTA20-000810	-	39,369	50,562
<i>Pass-Through from New Orleans Regional Planning Commission</i>		LA-2018-013-00	11,193	94,504	94,504
<i>Pass-Through from University of Arkansas</i>		UA2020-141	-	914	914
<i>Pass-Through from Washington State Department of Transportation</i>		GCB 363	-		
Total - ALN 20.XXX			11,193	3,052,021	3,063,214
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		49,111	50,675	99,786
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 12	84,097	33,514	117,611
Total - ALN 20.106			133,208	84,189	217,397
Aviation Research Grants	20.108		161,840	38,467	200,307
<i>Pass-Through from Mississippi State University</i>		194100 36236 01	-	95,692	95,692
Total - ALN 20.108			161,840	134,159	295,999
Air Transportation Centers of Excellence	20.109		-	119,217	119,217
<i>Pass-Through from New Mexico State University</i>		Q01917	-	148,257	148,257
<i>Pass-Through from Scientific Applications and Research Associates, Inc.</i>		FAATX01 SC1	-	86,269	86,269
Total - ALN 20.109			-	353,743	353,743

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Transportation (continued)					
Highway Research and Development Program	20.200		\$ 26,506	\$ 296,514	\$ 323,020
<i>Pass-Through from American Road and Transportation Builders Association</i>		693JJ31750009 CS-190009 002	-	343,407	343,407
<i>Pass-Through from Cambridge Systematics</i>		NTP	-	11,917	11,917
<i>Pass-Through from Changeis, Inc.</i>		V3132017	-	6,217	6,217
<i>Pass-Through from Changeis, Inc.</i>		V3272086	-	35,337	35,337
<i>Pass-Through from Geosyntec Consultants, Inc.</i>		UTA20-000812	-	4,548	4,548
<i>Pass-Through from Houston - Galveston Area Council</i>		ID #2631	-	44,557	44,557
<i>Pass-Through from Ipsos Public Affairs LLC</i>		M2000636	-	7,713	7,713
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 18	-	4,002	4,002
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 26	-	156,784	156,784
<i>Pass-Through from Minnesota Department of Transportation</i>		1045186	-	51,772	51,772
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 03-114(001)	67,547	63,439	130,986
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 03-132 / 0001164	2,597	41,208	43,805
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 03-141	4,995	97,914	102,909
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 05-24 / 0001212	66,054	118,090	184,144
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 07-29	56,439	162,142	218,581
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 07-30	7,836	115,070	122,906
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 09-57A / 0001203	-	40,625	40,625
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 09-65	76,668	138,205	214,873
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 14-46	21,809	50,318	72,127
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 17-11(003)	-	127,413	127,413
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 17-71(A) / 0001665/905	107,636	189,451	297,087
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-05-(51-09)	-	3,950	3,950
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-06(24-04)	-	1,316	1,316
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-06(25-04) / 0001613	-	33,329	33,329
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-07(358)	-	69,776	69,776
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-123(006)	-	54,288	54,288
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 22-35 / 0001220	-	94,001	94,001
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 22-37 - # 13	-	83,775	83,775
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - #07 - HR 11-08	6,838	170,937	177,775
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 06 - HR 17-92	46,974	109,992	156,966
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 10 - HR 20-07(368)	-	(8)	(8)
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 11 - HR 03-134	2,376	141,564	143,940
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 14 - HR 22-38	-	45,608	45,608
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 15 - HR 20-44(009)	36,801	(11,905)	24,896
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 16 - HR- 20-44	-	35,628	35,628
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 17 - HR 06-18 - S	6,300	(1,104)	5,196
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NCHRP-224-913- 0001617	-	17,106	17,106
<i>Pass-Through from National Academy of Sciences</i>		HR 08-121	20,407	11,424	31,831
<i>Pass-Through from National Academy of Sciences</i>		HR 10-103 PO 0001408	43,861	4,009	47,870

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Transportation (continued)					
<i>Pass-Through from National Academy of Sciences</i>		HR 12-113 PO 1111030	\$ -	\$ 40,342	\$ 40,342
<i>Pass-Through from National Academy of Sciences</i>		HR 12-113 4	-	130,664	130,664
<i>Pass-Through from National Academy of Sciences</i>		HR 12-121	11,334	43,789	55,123
<i>Pass-Through from National Academy of Sciences</i>		NCHRP-206	-	4,948	4,948
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		NAS 165 18 TCRP A-44 P1305162/ 1- 503191-01	-	42,010	42,010
<i>Pass-Through from Oklahoma State University</i>		1-506312-TTI-02	-	931	931
<i>Pass-Through from Oklahoma State University</i>			-	35,593	35,593
<i>Pass-Through from State of Alaska, Department of Transportation and Public Facilities</i>		MOA 2517H026	-	(3)	(3)
<i>Pass-Through from State of Alaska, Department of Transportation and Public Facilities</i>		2521H026 UTAUS-	-	2,975	2,975
<i>Pass-Through from Thrivance Group LLC</i>		FA00000557	-	32,459	32,459
<i>Pass-Through from Toxcel, LLC</i>		693JJ321F000291	-	7,233	7,233
<i>Pass-Through from Transportation Research Board of the National Academies</i>		HR 12-120	24,451	125,038	149,489
<i>Pass-Through from University of Connecticut</i>		152092	-	33,897	33,897
<i>Pass-Through from University of Florida</i>		00002538	-	62,001	62,001
<i>Pass-Through from University of Maryland - College Park</i>		47791-Z9000203	-	15,086	15,086
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		451637-19C36	5,675	28,357	34,032
Total - ALN 20.200			643,104	3,575,649	4,218,753
Highway Planning and Construction	20.205		458,268	2,899,010	3,357,278
<i>Pass-Through from Arizona Department of Transportation</i>		P001 2019 001205 - (JPA 19-0007343-I)	-	8,168	8,168
<i>Pass-Through from Crash Avoidance Metrics Partnership</i>		0000331	-	598,447	598,447
<i>Pass-Through from Customer Value Systems, Inc.</i>		#001	-	7,248	7,248
<i>Pass-Through from Gannett Fleming, Inc.</i>		M2201703	-	45,858	45,858
<i>Pass-Through from Houston - Galveston Area Council</i>		M2001616	-	47,714	47,714
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 20	-	1,164	1,164
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 22 44	-	5,421	5,421
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 10 20	-	12,665	12,665
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 12	-	139,652	139,652
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 13	-	294	294
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 14	-	11,788	11,788
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 23	-	2,445	2,445
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 24	-	55,032	55,032
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 25	-	5,369	5,369
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 27	-	46,299	46,299
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 28	-	67,778	67,778
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 29	-	20,067	20,067
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 31 66	-	193,643	193,643
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 32 11	-	2,512	2,512
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - 21	-	1,140	1,140
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - 3 16ABBO0169 -	-	15	15
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 33 0068	-	2,031	2,031
<i>Pass-Through from ICF International, Inc.</i>		16ABB00168 1 17ANB00007 -	-	(1,086)	(1,086)
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 3	-	33,990	33,990
<i>Pass-Through from KFH Group, Inc.</i>		21208-1	-	33,711	33,711
<i>Pass-Through from Leidos, Inc.</i>		P010263088 T O 1	-	139,616	139,616
<i>Pass-Through from Michigan State University</i>		RC113760 - TAMU	-	1,266	1,266
<i>Pass-Through from Minnesota Department of Transportation</i>		1036219	-	48,023	48,023

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Transportation (continued)					
<i>Pass-Through from Mississippi Department of Transportation</i>		SPR2017(033)1074 57-1	-	\$ 5,116	\$ 5,116
<i>Pass-Through from Montana Department of Transportation</i>		9929-819	-	20,523	20,523
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-05(51-15) / 0001475	-	3,958	3,958
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-05(53-12)	-	36,299	36,299
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 34 - HR 17-79 0000920	70,928	32,876	103,804
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 38 - HR 20-07(374) 000106	-	1,940	1,940
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 19 - HR 20-44(024)	-	85,354	85,354
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 20 - HR 15-71 905 000156	17,450	86,204	103,654
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 21 - 905 HR 15-76 000157	-	120,656	120,656
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 22 - HR 15-74 905 000158	39,622	141,961	181,583
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		0001534 - HR 15- 69	5,698	287,600	293,298
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN5044	-	(1,172)	(1,172)
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN5281	-	140	140
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6492	-	(814)	(814)
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6495	-	21,288	21,288
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6502	-	3,590	3,590
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6747	-	78,626	78,626
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6748	-	57,207	57,207
<i>Pass-Through from Ohio Department of Transportation</i>		31347	-	14,974	14,974
<i>Pass-Through from Oregon Department of Transportation</i>		30240	-	12,996	12,996
<i>Pass-Through from Oregon Department of Transportation</i>		34600	-	21,600	21,600
<i>Pass-Through from Parsons Brinckerhoff, Inc.</i>		A T13-041462:1 PB 11580A	-	1	1
<i>Pass-Through from State of Alaska, Department of Transportation and Public Facilities</i>		2521H033	-	34,996	34,996
<i>Pass-Through from Tennessee Technological University</i>		BL155920679 087795-18039	-	18,683	18,683
<i>Pass-Through from University of Illinois</i>		CODE D537 RS04219 - TPF- 5(393)	-	40,200	40,200
<i>Pass-Through from Wyoming Department of Transportation</i>			-	239,780	239,780
Total - ALN 20.205			591,966	5,793,862	6,385,828
Highway Training and Education	20.215		-	444,699	444,699
<i>Pass-Through from Georgia Department of Transportation</i>		M1901635 17ANBO0007 - RELEASE 1 HEPNXX17000000	14,714	234,341	249,055
<i>Pass-Through from ICF International, Inc.</i>		26 TO 693JJ318F300056; NHTSA DTFH6117 0028	-	(414)	(414)
<i>Pass-Through from Toxcel, LLC</i>			-	2	2
Total - ALN 20.215			14,714	678,628	693,342
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		40,874	790,087	830,961
Railroad Safety	20.301		-	20,060	20,060
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		1912	-	20,060	20,060
Consolidated Rail Infrastructure and Safety Improvements	20.325		-	86,935	86,935
Federal Transit Capital Investment Grants	20.500		-	57,493	57,493
<i>Pass-Through from Metropolitan Transportation Authority</i>		9000015174 J-07(SB- 33)/1636200599 / 0001638	-	28,570	28,570
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		J-07(SA-54) / 0001763	-	30,818	30,818
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SB-35)	-	37,109	37,109

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Transportation (continued)					
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SB-36)	\$ -	\$ 34,101	\$ 34,101
		J-07(SG-19)/1636200599 / 0001647	-	588	588
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SG-20)	-	44,949	44,949
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07-(SG-17) / 0001473	-	284	284
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		TCRP J-11(042)	5,600	23,857	29,457
Total - ALN 20.500			5,600	257,769	263,369
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505				
<i>Pass-Through from Lawrence Technological University</i>		2019-0309 Z4	-	1,872	1,872
<i>Pass-Through from Michigan Department of Transportation</i>		2019-1033	5,341	6,083	11,424
Total - ALN 20.505			5,341	7,955	13,296
Federal Transit Formula Grants	20.507				
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		TRANSIT -91	-	12,275	12,275
Formula Grants for Rural Areas and Tribal Transit Program	20.509				
<i>Pass-Through from TransAction Associates, Inc.</i>		M1902847	-	6,647	6,647
<i>Pass-Through from TransAction Associates, Inc.</i>		M2203011	-	760	760
Total - ALN 20.509			-	7,407	7,407
Public Transportation Research, Technical Assistance, and Training	20.514				
<i>Pass-Through from City of Arlington</i>		20-199	-	186,879	186,879
<i>Pass-Through from Community Action Project of Tulsa County, Inc.</i>		M2002125	-	103,516	103,516
<i>Pass-Through from National Academy of Sciences</i>		SAFETY-38	-	5,664	5,664
<i>Pass-Through from TransitCenter, Inc.</i>		M1902999	-	(3,280)	(3,280)
Total - ALN 20.514			-	292,779	292,779
Public Transportation Innovation	20.530				
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SA-51) / 0001626-1636200599	-	4,043	4,043
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		NAS 165 20 TCRP B-47	100,973	113,772	214,745
Total - ALN 20.530			100,973	117,815	218,788
State and Community Highway Safety	20.600				
<i>Pass-Through from Colorado Department of Transportation</i>		411024976	560	3,810	4,370
		BTS-01 UNIT#912			
<i>Pass-Through from National Academy of Sciences</i>		0001294	-	87,938	87,938
<i>Pass-Through from National Academy of Sciences</i>		BTS-02	442	8,477	8,919
<i>Pass-Through from Nebraska Department of Health and Human Services</i>		57309 Y3	-	38,700	38,700
<i>Pass-Through from Toxcel, LLC</i>		693JJ920F000169	-	58,514	58,514
<i>Pass-Through from Washington Traffic Safety Commission</i>		2021-AG-4370-TTI	-	50,517	50,517
Total - ALN 20.600			1,002	3,930,482	3,931,484
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614				
<i>Pass-Through from Safe States Alliance</i>		M2001845	181,466	155,062	336,528
<i>Pass-Through from Toxcel, LLC</i>		693JJ921F000175	8,414	12,461	20,875
Total - ALN 20.614			189,880	174,943	364,823
National Priority Safety Programs	20.616				
			-	993,746	993,746
University Transportation Centers Program	20.701				
<i>Pass-Through from Board of Supervisors of Louisiana State University and A&M College</i>		PO-0000029217	1,739,758	2,111,690	3,851,448
<i>Pass-Through from Cornell University</i>		79841-10831	-	271,665	271,665
			-	154,418	154,418

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Transportation (continued)					
<i>Pass-Through from Florida Atlantic University</i>		TR-K62	\$ -	\$ 152,370	\$ 152,370
<i>Pass-Through from Louisiana State University</i>		PO-0000030637	-	64,854	64,854
<i>Pass-Through from Louisiana State University</i>		PO-0000032407	-	352,533	352,533
<i>Pass-Through from Louisiana State University</i>		0000028430	-	326,198	326,198
<i>Pass-Through from Michigan State University</i>		RC103194UTA	-	2,363	2,363
<i>Pass-Through from New York University</i>		F8741-02	-	105,421	105,421
		F8741-			
<i>Pass-Through from New York University</i>		02/IB00312722	-	(361)	(361)
		60057004 UTA A01			
<i>Pass-Through from Northwestern University</i>		(NCE)	-	60,603	60,603
<i>Pass-Through from Ohio State University</i>		GR121289	-	102,424	102,424
<i>Pass-Through from Portland State University</i>		NITC2016-UT-20	8,710	249,961	258,671
<i>Pass-Through from University of Arkansas</i>		SA1703158-A1	-	106,520	106,520
		69A3551747133/20			
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		160688-01-TSU	-	140,117	140,117
<i>Pass-Through from University of North Carolina - Charlotte</i>		20160688-02-UTX	-	152,053	152,053
		20160688-02-UTX			
<i>Pass-Through from University of North Carolina - Charlotte</i>		9 (RENEWAL)	-	121,799	121,799
<i>Pass-Through from University of South Florida</i>		2117-9070-00-B	-	184,931	184,931
<i>Pass-Through from University of South Florida</i>		2117-9075-00-B	-	339,646	339,646
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		451453-19C36	-	1,277,074	1,277,074
		135461			
<i>Pass-Through from Washington State University</i>		SPC002326	-	152,100	152,100
Total - ALN 20.701			1,748,468	6,428,379	8,176,847
PHMSA Pipeline Safety Research and Development -Other Transaction Agreements-	20.723		109,993	80,905	190,898
<i>Pass-Through from Colorado School of Mines</i>		401481-5802	-	6,068	6,068
<i>Pass-Through from Colorado State University</i>		G-62272-01	-	69,313	69,313
Total - ALN 20.723			109,993	156,286	266,279
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	20.724		80,771	141,847	222,618
Transportation Planning, Research and Education	20.931				
<i>Pass-Through from University of Arkansas</i>		SA1703158	-	135,991	135,991
State and Local Government Data Analysis Tools for Roadway Safety	20.935				
<i>Pass-Through from University of Nevada - Reno</i>		UNR-21-28	-	8,589	8,589
Total - U.S. Department of Transportation			3,838,927	27,235,596	31,074,523
U.S. Department of the Treasury					
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015				
<i>Pass-Through from University of Southern Mississippi</i>		PO#33858	-	243,201	243,201
			-	86,738	86,738
Total - ALN 21.015			-	329,939	329,939
COVID-19 - Coronavirus Relief Fund	21.019				
<i>Pass-Through from Fort Bend County</i>		COVID-P005265	-	121,468	121,468
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027				
<i>Pass-Through from Tarrant County</i>		2022-0004	-	723,909	723,909
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5124452	-	600,000	600,000
			-	27,145	27,145
Total - ALN 21.027			-	1,351,054	1,351,054
Total - U.S. Department of the Treasury			-	1,802,461	1,802,461
Library of Congress					
Library of Congress	42.XXX	NA	-	12,399	12,399
Total - Library of Congress			-	12,399	12,399
National Aeronautics and Space Administration					
National Aeronautics and Space Administration	43.XXX	AID20210410	-	16,401	16,401

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Aeronautics and Space Administration (continued)					
		M2201584	\$ -	127,165	127,165
		NNG17VI05C	-	449,699	449,699
		NNH17ZDA0040	-	158,049	158,049
		NNJ22OB01P	-	123,313	123,313
		NNJ22OB06P	-	52,220	52,220
		NNM16AA26C	175,067	738,855	913,922
		2008241	-	56,096	56,096
		80AFRC19F0055	-	575	575
		80GSFC22CA023	-	241,272	241,272
		80GSFC22CA034	-	290,636	290,636
		80MSFC18C0003	-	47,007	47,007
		80MSFC20C022	814,329	39,087	853,416
		80NSSC19P0391	-	35,062	35,062
		80NSSC19P1100	-	11,724	11,724
		80NSSC21K0728	-	54,701	54,701
		80NSSC21P0586	-	28,480	28,480
		80NSSC21P2544	-	67,266	67,266
		80NSSC22K0958	-	17,592	17,592
		80NSSC22PA055	-	56,782	56,782
<i>Pass-Through from Analyswift, LLC</i>		NA	-	11,593	11,593
<i>Pass-Through from Analyswift, LLC</i>		2022-499	-	23,723	23,723
<i>Pass-Through from Apogee Research, LLC</i>		UTA21-000435	-	47,417	47,417
<i>Pass-Through from Arizona State University</i>		16-977	-	6	6
		ASTRO80NSSC20			
<i>Pass-Through from Astroport Space Technologies, Inc.</i>		C0406-U	-	33,488	33,488
<i>Pass-Through from Atmospheric and Space Technology Research Associates, LLC</i>		80NSSC18K0004	-	17,298	17,298
<i>Pass-Through from Aureus Innovation LLC</i>		M2102438	-	14,363	14,363
<i>Pass-Through from ATSP Innovations, Inc.</i>		M2102370	-	26,224	26,224
<i>Pass-Through from ATSP Innovations, Inc.</i>		M2102371	-	33,650	33,650
<i>Pass-Through from ATSP Innovations, Inc.</i>		M2103179	-	60,000	60,000
		UTAU-			
<i>Pass-Through from Balcones Technologies, LLC</i>		FA00000303	-	25,591	25,591
<i>Pass-Through from Brookhaven National Laboratory</i>		364201	-	30,766	30,766
		JPL RSA 1633887-			
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		B	-	4,669	4,669
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		RSA 1634115	-	6,214	6,214
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1620143	-	3,277	3,277
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1620144	-	3,332	3,332
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1646068	-	14,100	14,100
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1647660	-	5,000	5,000
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1651298	-	16,613	16,613
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1653726	-	27,242	27,242
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1653789	-	29,820	29,820
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1656926	-	856	856
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1657057	-	44,498	44,498
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1657213	-	28,178	28,178
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1657448	-	2,122	2,122
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1658469	-	9,239	9,239
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1664950	-	14,019	14,019
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1665794	-	4,345	4,345
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1666653	-	71,514	71,514
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1667415	-	234,891	234,891
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1672429	-	53,378	53,378
		1677205			
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		CONTINUATION	-	5,970	5,970
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		PO000099376	-	18,294	18,294
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000099000	-	(753)	(753)
		UTAU-			
<i>Pass-Through from Emergent Space Technologies, Inc.</i>		FA00000342	-	112,103	112,103
<i>Pass-Through from Faraday Technology, Inc.</i>		80NSSC21C0179	-	2,736	2,736
<i>Pass-Through from Giner, Inc.</i>		405669	-	14,858	14,858
<i>Pass-Through from Harris Corporation</i>		PO 0005094 RL1	-	221,795	221,795
<i>Pass-Through from Honeybee Robotics</i>		PO 45761	-	8,724	8,724
<i>Pass-Through from Innovital Systems</i>		S232-11-TX-01	-	18,220	18,220
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41520TMS	-	425,386	425,386
		EN41520TMS-006			
<i>Pass-Through from Jacobs Technology, Inc.</i>		PRS22-759	-	7,917	7,917
<i>Pass-Through from KBR Wyle Services, LLC</i>		NNJ15HK11B	-	9,211	9,211
<i>Pass-Through from KBR Wyle Services, LLC</i>		9F008170087	-	218,057	218,057
<i>Pass-Through from Massachusetts Institute of Technology</i>		S5425 PO#610883	-	17,275	17,275
<i>Pass-Through from Nanohmics, Inc.</i>		80NSSC20C0592	-	1,224	1,224
<i>Pass-Through from Nanohmics, Inc.</i>		80NSSC22CA029	-	26,396	26,396

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Aeronautics and Space Administration (continued)					
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1521569		\$ -	187,733	187,733
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1649963		-	110,735	110,735
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1659175		-	222,805	222,805
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>	1676331		-	16,619	16,619
<i>Pass-Through from Pancopia, Inc.</i>	19-0439		-	27,792	27,792
<i>Pass-Through from Paragon Space Development Corporation</i>	S08200064		-	152,868	152,868
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>	2607438		-	222,489	222,489
<i>Pass-Through from Sandia National Laboratories</i>	2214338		-	84,854	84,854
<i>Pass-Through from Smart Material Solutions, Inc.</i>	UTA21-000303		-	29,236	29,236
<i>Pass-Through from Southwest Research Institute</i>	M99035VE2		-	242,969	242,969
<i>Pass-Through from Southwest Research Institute</i>	M99036VE2		-	128,510	128,510
<i>Pass-Through from Southwest Research Institute</i>	M99037VE2		-	106,419	106,419
<i>Pass-Through from Southwest Research Institute</i>	M99042VE2		-	42,294	42,294
<i>Pass-Through from Southwest Research Institute</i>	M99043VE2		-	16,783	16,783
<i>Pass-Through from Southwest Research Institute</i>	M99044VE2		-	30,151	30,151
<i>Pass-Through from Southwest Research Institute</i>	M99045VE2		-	(154)	(154)
<i>Pass-Through from Southwest Research Institute</i>	NN99046KJ		-	19,138	19,138
<i>Pass-Through from Southwest Research Institute</i>	P99060JAR		-	47,096	47,096
<i>Pass-Through from Southwest Research Institute</i>	P99065JAR		-	36,009	36,009
<i>Pass-Through from Southwest Research Institute</i>	Q99084AH		-	2,782	2,782
<i>Pass-Through from Space Telescope Science Institute</i>	HST-AR-16151 002-A		-	15,300	15,300
<i>Pass-Through from Space Telescope Science Institute</i>	HST-AR-16321 003-A		-	50,161	50,161
<i>Pass-Through from Space Telescope Science Institute</i>	HST-AR-16609 001-A		-	35,377	35,377
<i>Pass-Through from Space Telescope Science Institute</i>	HST-GO-15323 001-A		-	19,386	19,386
<i>Pass-Through from Space Telescope Science Institute</i>	HST-GO-15626 011-A		-	10,204	10,204
<i>Pass-Through from Space Telescope Science Institute</i>	HST-GO-15637 005-A		-	4,356	4,356
<i>Pass-Through from Space Telescope Science Institute</i>	HST-GO-15879 003-A		-	4,285	4,285
<i>Pass-Through from Space Telescope Science Institute</i>	HST-GO-16198 005-A		-	15,345	15,345
<i>Pass-Through from Space Telescope Science Institute</i>	HST-GO-16221 001-A		-	7,530	7,530
<i>Pass-Through from Space Telescope Science Institute</i>	HST-GO-16269 006-A		-	15,345	15,345
<i>Pass-Through from Space Telescope Science Institute</i>	HST-GO-16659 002-A		-	668	668
<i>Pass-Through from Space Telescope Science Institute</i>	HST-HF2-51491 001-A		-	118,179	118,179
<i>Pass-Through from Space Telescope Science Institute</i>	JWST-ERS-01345 009-A		-	16,815	16,815
<i>Pass-Through from Spectral Sensor Solutions LLC</i>	20210519		-	305	305
<i>Pass-Through from Thermavant</i>	M1903885		-	376	376
<i>Pass-Through from Universities Space Research Association</i>	SOF 07-0135		-	12,270	12,270
<i>Pass-Through from Universities Space Research Association</i>	07-0048		-	3,577	3,577
<i>Pass-Through from University of Maryland - Baltimore County</i>	80NSSC21K1679		-	36,891	36,891
<i>Pass-Through from Wyle Laboratories</i>	TXS0152573		-	4,233	4,233
<i>Pass-Through from Wyle Laboratories</i>	T73023 NEW PO T73023		-	101,059	101,059
<i>Pass-Through from Yale University</i>	GR108710 (CON-80002243)		-	222,141	222,141
Total - ALN 43.XXX			989,396	7,037,752	8,027,148
Science	43.001		1,552,007	13,951,811	15,503,818
<i>Pass-Through from Association of Universities for Research in Astronomy</i>	HST-GO-15118 002-A		-	(1,278)	(1,278)
<i>Pass-Through from Auburn University</i>	80NSSC21K1688		-	3,993	3,993
<i>Pass-Through from Bay Area Environmental Research Institute</i>	WHITTINGTON-80NSSC19		-	70,035	70,035
<i>Pass-Through from Board of Regents of the University of Wisconsin System</i>	0000001672 2170261 CHANGE 01		-	57,703	57,703
<i>Pass-Through from Boeing Company</i>	4500004198		-	6,066	6,066
<i>Pass-Through from Boston University</i>	1640560		-	273	273
<i>Pass-Through from California Institute of Technology</i>	RSA 1659352		-	4,126	4,126
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	RSA 1671856		-	3,189	3,189
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>			-	22,191	22,191

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Aeronautics and Space Administration (continued)					
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		RSA 1672159	\$ -	\$ 48,527	\$ 48,527
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1565726	-	103,766	103,766
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1567018	-	197,693	197,693
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1604489; PHASE E	-	2,473,745	2,473,745
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1616713	-	104,043	104,043
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1620141	-	2,044	2,044
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1645752	-	10,189	10,189
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1652889	-	840	840
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1659426	-	12,334	12,334
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1659795	-	10,444	10,444
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1659919	-	11,253	11,253
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1660185	-	840	840
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1664313	-	118,557	118,557
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1665984	-	7,705	7,705
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1666507	-	14,005	14,005
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1670521	-	14,026	14,026
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1672161	-	49,723	49,723
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1676306	-	8,015	8,015
<i>Pass-Through from Chandra X - Ray Observatory Center</i>		G09-20016X	-	11,995	11,995
<i>Pass-Through from Columbia University</i>		2(GG018246-01)	-	1,709	1,709
<i>Pass-Through from Cornell University</i>		91579-20459	-	72,377	72,377
<i>Pass-Through from George Mason University</i>		E2047263	-	17,447	17,447
<i>Pass-Through from George Mason University</i>		E2054221	-	4,388	4,388
		AWD7773186-			
<i>Pass-Through from Georgetown University</i>		GR205833	-	129,375	129,375
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-102499-G1	-	137,693	137,693
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-102551-G7	-	(62)	(62)
<i>Pass-Through from Jet Propulsion Laboratory</i>		1665652	-	34,582	34,582
<i>Pass-Through from Johns Hopkins University</i>		2004692435	-	2,385	2,385
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		158138	-	(78)	(78)
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		161058	-	(412)	(412)
<i>Pass-Through from Kansas State University</i>		A20-0571-S002	-	59,768	59,768
<i>Pass-Through from Leland Stanford Junior University</i>		62519710-142144	-	12,325	12,325
<i>Pass-Through from Montana State University</i>		G232-22-W8983	-	157,497	157,497
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		RSA 1640005	-	158	158
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		RSA 1652887	-	12,874	12,874
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		RSA 1656853	-	415	415
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1615575	-	110,000	110,000
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1631839	-	(354)	(354)
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1640012	-	1,580	1,580
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1640127	-	767	767
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1656547	-	(5,132)	(5,132)
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1657139	-	(1)	(1)
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1657396	-	11,843	11,843
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1657514	-	9,636	9,636
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1661082	-	5,863	5,863
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1665238	-	2,560	2,560
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1672163/1677795	-	43,430	43,430
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1672311	-	12,875	12,875
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1672317	-	39,089	39,089
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1672323	-	25,800	25,800
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1677619	-	212,899	212,899
<i>Pass-Through from Penn State University</i>		S002457-NASA	-	104,996	104,996
<i>Pass-Through from Planetary Science Institute</i>		1515	-	115	115
<i>Pass-Through from Planetary Science Institute</i>		1724-TTU	-	20,318	20,318
<i>Pass-Through from Regents of the University of California</i>		80NSSC18K1112	-	82,003	82,003
		1557497/PO10011			
<i>Pass-Through from Regents of the University of Colorado</i>		36610	-	57,091	57,091
		21-1505-6380-			
<i>Pass-Through from San Jose State University Research Foundation</i>		TAMU	-	38,142	38,142
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		AR2-23003X	-	6,185	6,185
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		G00-21072X	-	45,460	45,460
<i>Pass-Through from Southwest Research Institute</i>		L99041CAC	-	18,466	18,466
<i>Pass-Through from Southwest Research Institute</i>		L99074CAC	-	(108)	(108)
<i>Pass-Through from Southwest Research Institute</i>		M99007CAC	-	27,068	27,068
<i>Pass-Through from Southwest Research Institute</i>		M99039VE2	-	13,896	13,896
<i>Pass-Through from Southwest Research Institute</i>		N99072BB	-	42,294	42,294
<i>Pass-Through from Southwest Research Institute</i>		N99073BB	-	44,630	44,630
<i>Pass-Through from Southwest Research Institute</i>		P99061BB	-	15,286	15,286
<i>Pass-Through from Southwest Research Institute</i>		P99067BB	-	21,474	21,474

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Aeronautics and Space Administration (continued)					
<i>Pass-Through from Southwest Research Institute</i>		P99068BB	\$ -	\$ 16,235	\$ 16,235
<i>Pass-Through from Southwest Research Institute</i>		Q99023RI; 80NSSC21K1130	-	64,280	64,280
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-14561 002- A	-	1,623	1,623
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-15006 001- A	-	22,043	22,043
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-15805 001- A	-	69,663	69,663
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-15809 004- A	-	12,815	12,815
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-16159 003- A	-	39,952	39,952
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-16612 002- A	-	47,547	47,547
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15064 001-A	-	9,145	9,145
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15071 001-A	-	38,808	38,808
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15126 007-A	-	14,739	14,739
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15197 001-A	-	41,205	41,205
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15238 001-A	-	51,580	51,580
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15422 005-A	-	10,768	10,768
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15465 005-A	-	5,890	5,890
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15626 020-A	-	14,936	14,936
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15627 022-A	-	18,296	18,296
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15647 026-A	-	77,664	77,664
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15658 007-A	-	472	472
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15697 001-A	-	27,959	27,959
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15811 001-A	-	100,257	100,257
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15830 007-A	-	2,715	2,715
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15840 035-A PO#	-	142,261	142,261
<i>Pass-Through from Space Telescope Science Institute</i>		3001198518 HST-GO-15845 007-A	-	82,880	82,880
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15856 008-A	-	2,924	2,924
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15862 001-A	-	29,870	29,870
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15902 028-A	-	26,794	26,794
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15941 011-A	-	9,019	9,019
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15966 013-A	-	100,690	100,690
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15967 004-A	-	11,160	11,160
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15967 005-A	-	11,413	11,413
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16033 001-A	-	104	104
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16036 007-A	-	5,236	5,236
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16048 005-A	-	3,489	3,489
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16181 004-A	-	221	221
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16226 007-A	-	4,421	4,421

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Aeronautics and Space Administration (continued)					
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16245 002-A	\$ -	\$ 114,753	\$ 114,753
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16271 002-A	-	24,206	24,206
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16302 010-A	-	70,875	70,875
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16304 001-A	-	51,856	51,856
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16449 004-A	-	1,534	1,534
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16643 003-A	-	3,492	3,492
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16767 003-A	-	23,380	23,380
<i>Pass-Through from Space Telescope Science Institute</i>		HST-HF2-51446 001-A	-	47,196	47,196
<i>Pass-Through from Space Telescope Science Institute</i>		HST-HF2-51511 001-A	-	8,181	8,181
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-ERS-01345 001-A	-	191,633	191,633
<i>Pass-Through from Space Telescope Science Institute</i>		STSCI 52541	-	35,558	35,558
<i>Pass-Through from Stanford University</i>		62456352-171700	-	48,449	48,449
<i>Pass-Through from SETI Institute</i>		SC3509	-	50,151	50,151
<i>Pass-Through from Tietronix Software, Inc.</i>		80NSSC21C0020	24,734	-	24,734
<i>Pass-Through from Universities Space Research Association</i>		02315-02	-	20,860	20,860
<i>Pass-Through from Universities Space Research Association</i>		02330-04	-	31,697	31,697
<i>Pass-Through from University of Arizona</i>		557528	-	16,938	16,938
<i>Pass-Through from University of California - Berkeley</i>		NNG12FA45C	-	247,875	247,875
<i>Pass-Through from University of California - Davis</i>		A21-2121-S003; 80NSSC21K0617	-	84,963	84,963
<i>Pass-Through from University of California - Davis</i>		A22-1969-S001	-	44,692	44,692
<i>Pass-Through from University of California - Santa Cruz</i>		A19-0446-S004- P0707973	-	1,036	1,036
<i>Pass-Through from University of Colorado - Boulder</i>		80NSSC18K1034	-	(1)	(1)
<i>Pass-Through from University of Colorado - Boulder</i>		80NSSC21K0518	-	11,000	11,000
<i>Pass-Through from University of Colorado - Boulder</i>		80NSSC21K1682	-	4,272	4,272
<i>Pass-Through from University of Colorado - Boulder</i>		80NSSC21K1921	-	146,848	146,848
<i>Pass-Through from University of Florida</i>		00002602	-	66,646	66,646
<i>Pass-Through from University of Georgia</i>		00002506	-	16,714	16,714
<i>Pass-Through from University of Georgia</i>		00002507	-	(50,792)	(50,792)
<i>Pass-Through from University of Iowa</i>		80NSSC20K1324	-	15,174	15,174
<i>Pass-Through from University of Maryland - Baltimore County</i>		NASA0018-01	-	43,965	43,965
<i>Pass-Through from University of Maryland - Baltimore County</i>		18497	-	6,164	6,164
<i>Pass-Through from University of Maryland - College Park</i>		106584-Z6203203	-	38,881	38,881
<i>Pass-Through from University of Maryland - College Park</i>		89647-Z60-59209	-	10	10
<i>Pass-Through from University of Minnesota</i>		A007270001	-	34,089	34,089
<i>Pass-Through from University of South Florida</i>		2500-1704-00-A	-	15,672	15,672
<i>Pass-Through from University of South Florida</i>		2500-1798-00-A	-	75,050	75,050
<i>Pass-Through from University of Tennessee</i>		A19-0461-S001	-	(5,883)	(5,883)
<i>Pass-Through from University of Washington</i>		UWSC12176; BPO 51091	-	15,630	15,630
<i>Pass-Through from University of Washington</i>		UWSC13799	-	9,156	9,156
<i>Pass-Through from University Corporation for Atmospheric Research</i>		AWD002405	-	128,605	128,605
<i>Pass-Through from University Corporation for Atmospheric Research</i>		AWD003037	-	24,918	24,918
<i>Pass-Through from VisSibus Technologies, Inc.</i>		SCN80C0022	-	36,868	36,868
<i>Pass-Through from William Marsh Rice University</i>		80NSSC17K0721	-	13,924	13,924
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73005	-	885,354	885,354
<i>Pass-Through from Wyle Laboratories</i>		T73031	-	73,601	73,601
Total - ALN 43.001				1,576,741	22,812,729
Aeronautics	43.002		984,146	1,549,832	2,533,978
<i>Pass-Through from ATSP Innovations, Inc.</i>		M1903090	-	133,843	133,843
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1656676	-	6,118	6,118
<i>Pass-Through from Carnegie Mellon University</i>		1110234-424023	-	145,422	145,422
<i>Pass-Through from George Washington University</i>		21-S05	-	24,242	24,242
<i>Pass-Through from University of California - San Diego</i>		KR 704732	-	81,778	81,778
<i>Pass-Through from University of Tennessee</i>		A18-0139-S005	-	204,792	204,792
Total - ALN 43.002				984,146	2,146,027
Exploration	43.003		88,822	3,347,516	3,436,338
<i>Pass-Through from Baylor College of Medicine</i>		G0507210	-	33,653	33,653

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Aeronautics and Space Administration (continued)					
<i>Pass-Through from Baylor College of Medicine</i>		NNX16AO69A 5601361038	\$ -	\$ 303,981	\$ 303,981
<i>Pass-Through from Baylor College of Medicine</i>		7000000550	-	7,245	7,245
<i>Pass-Through from Baylor College of Medicine</i>		7000000532	-	514	514
<i>Pass-Through from Baylor College of Medicine</i>		700001086	-	237,829	237,829
<i>Pass-Through from Baylor College of Medicine</i>		700001416	-	14,418	14,418
<i>Pass-Through from Colorado State University</i>		G-00066-3	-	247,215	247,215
<i>Pass-Through from Colorado State University</i>		NNX15AK13G	-	3,027	3,027
<i>Pass-Through from Georgetown University</i>		GR410927 1	-	131,812	131,812
<i>Pass-Through from Georgetown University</i>		GR410945 3	-	145,193	145,193
<i>Pass-Through from Georgetown University</i>		410929-GR410924-			
<i>Pass-Through from Georgetown University</i>		UTSMC	-	27,471	27,471
<i>Pass-Through from Georgetown University</i>		410930	-	52,396	52,396
<i>Pass-Through from University of Washington</i>		NNX16AE78G	-	7,576	7,576
Total - ALN 43.003			88,822	4,559,846	4,648,668
Space Operations	43.007		9,011	612,992	622,003
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73063	-	50,199	50,199
Total - ALN 43.007			9,011	663,191	672,202
Office of Stem Engagement (OSTEM)	43.008		519,951	3,741,794	4,261,745
<i>Pass-Through from Langston University</i>		LU 5-58015-1 NCE	-	199	199
<i>Pass-Through from National Institute of Aerospace</i>		C16-2B00-TAMU	-	115,239	115,239
<i>Pass-Through from Oklahoma State University Research Foundation, Inc</i>		TAMU-OE-1	-	136,576	136,576
Total - ALN 43.008			519,951	3,993,808	4,513,759
Safety, Security and Mission Services	43.009		-	205,368	205,368
<i>Pass-Through from Oklahoma State University</i>		1-576789-UTA; PO# P1224436	-	(1,599)	(1,599)
Total - ALN 43.009			-	203,769	203,769
Space Technology	43.012		154,073	2,561,481	2,715,554
<i>Pass-Through from ATSP Innovations, Inc.</i>		M2100538	-	25,431	25,431
<i>Pass-Through from IMEC USA Nanoelectronics Design Center, Inc.</i>		IMEC CRM OPP- 00011988	-	117,873	117,873
<i>Pass-Through from Night Crew Labs, LLC</i>		80NSC20K0106	-	7,446	7,446
<i>Pass-Through from Purdue University</i>		12000295-029	-	136,141	136,141
<i>Pass-Through from University of California - Davis</i>		A19-2477-S005	-	78,678	78,678
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		094154-17332	-	41,101	41,101
Total - ALN 43.012			154,073	2,968,151	3,122,224
Total - National Aeronautics and Space Administration			4,322,140	44,385,273	48,707,413
National Endowment For The Humanities					
Promotion of the Arts Grants to Organizations and Individuals	45.024		48,366	176,134	224,500
Promotion of the Humanities Federal/State Partnership	45.129		-	895	895
<i>Pass-Through from Humanities Texas</i>		HTX #2021-6169	-	1,402	1,402
<i>Pass-Through from Humanities Texas</i>		2021-6354	-	1,913	1,913
<i>Pass-Through from Humanities Texas</i>		2021-6493	-	4,738	4,738
<i>Pass-Through from Humanities Texas</i>		2022-6642	-	841	841
Total - ALN 45.129			-	9,789	9,789
Promotion of the Humanities Division of Preservation and Access	45.149		-	247,232	247,232
Promotion of the Humanities Fellowships and Stipends	45.160		-	28,066	28,066
Promotion of the Humanities Research	45.161		8,917	26,903	35,820
<i>Pass-Through from Brown University</i>		00001776	-	7,929	7,929
<i>Pass-Through from George Mason University</i>		UTA16-001144; PO#E2040021	-	2,120	2,120
Total - ALN 45.161			8,917	36,952	45,869

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Endowment For The Humanities (continued)					
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		\$ 15,877	\$ 52,180	\$ 68,057
Promotion of the Humanities Professional Development	45.163		-	161,142	161,142
Promotion of the Humanities Public Programs	45.164		-	89,146	89,146
COVID-19 - Promotion of the Humanities Public Programs					
<i>Pass-Through from National Writing Project</i>		09-TX19- 2022BMPU	3,975	1,892	5,867
Total - ALN 45.164			3,975	91,038	95,013
Promotion of the Humanities Office of Digital Humanities	45.169		-	55,750	55,750
Museums for America	45.301		-	21,801	21,801
<i>Pass-Through from Austin Childrens Museum</i>		202100988-001	-	(4,406)	(4,406)
Total - ALN 45.301			-	17,395	17,395
Grants to States	45.310		-	65,391	65,391
National Leadership Grants	45.312		53,704	156,621	210,325
Laura Bush 21st Century Librarian Program	45.313		-	293,520	293,520
Total - National Endowment For The Humanities			130,839	1,391,210	1,522,049
National Science Foundation					
National Science Foundation	47.XXX	CNS-1853375	-	198,958	198,958
		IIS-1939112	-	217,219	217,219
		M2203020	-	46,516	46,516
		PHY-2238274	-	21,423	21,423
		1746053	-	16,829	16,829
		1921508	-	249,909	249,909
		2038466	-	204,634	204,634
		2054104	-	16,072	16,072
		2201420	-	25,945	25,945
<i>Pass-Through from ActivSignal, LLC</i>		M2200463	-	25,529	25,529
<i>Pass-Through from Northwestern University</i>		60059835 UTA	-	138,311	138,311
<i>Pass-Through from Purdue University</i>		EISE-PREAWARD	-	20,112	20,112
<i>Pass-Through from Research Corporation for Science Advancement</i>		27458	-	7,228	7,228
		76749/1136652/2/T			
<i>Pass-Through from Research Foundation of CUNY</i>		IER	227,394	2,165,344	2,392,738
<i>Pass-Through from University of California - San Diego</i>		KR 704266	-	41,993	41,993
<i>Pass-Through from University of Maryland - Baltimore County</i>		NSF00123-05	-	84,187	84,187
<i>Pass-Through from University of Washington</i>		BP037900: 75-0367	-	1,701	1,701
<i>Pass-Through from Virginia Tech University</i>		480470-19433	-	24,944	24,944
Total - ALN 47.XXX			227,394	3,506,854	3,734,248
Engineering	47.041		3,954,261	46,521,447	50,475,708
<i>Pass-Through from Advanced Silicon Group</i>		M2100137	-	13,090	13,090
<i>Pass-Through from Altect, Inc.</i>		UTA19-001017	-	(722)	(722)
<i>Pass-Through from American Society for Engineering Education</i>		CISE-2021-003	2,600	527	3,127
<i>Pass-Through from American Society for Engineering Education</i>		2127509	-	129,047	129,047
<i>Pass-Through from American Society for Engineering Education</i>		769-2074	-	53,440	53,440
<i>Pass-Through from Applied Biosensors LLC</i>		M2100054	-	(739)	(739)
<i>Pass-Through from Arctura, Inc.</i>		2126855	-	43,509	43,509
<i>Pass-Through from Arizona State University</i>		17-102	-	(31,327)	(31,327)
<i>Pass-Through from AM Batteries, Inc.</i>		M2201998	-	31,607	31,607
		UTAUS- FA00000424;			
<i>Pass-Through from AMBOTS, Inc.</i>		AWARD #2112009	-	15,513	15,513
<i>Pass-Through from Ball State University</i>		1464654	-	36,845	36,845
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		207631	-	84,878	84,878
		AGENCY AWARD			
<i>Pass-Through from Boise State University</i>		#2025505	-	26,863	26,863
<i>Pass-Through from Cair Surgical Corporation</i>		M2101897	-	73,001	73,001
<i>Pass-Through from Center for Advanced Research in Forensic Science</i>		260330	-	41,792	41,792
<i>Pass-Through from City University of New York</i>		CM00001614	-	88,297	88,297

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Science Foundation (continued)					
<i>Pass-Through from Clemson University</i>		2349-206-2014910	\$ -	\$ 24,652	\$ 24,652
<i>Pass-Through from Colorado School of Mines</i>		401308-5803	-	107,715	107,715
<i>Pass-Through from Cornell University</i>		91946-20499	-	5,840	5,840
<i>Pass-Through from Dartmouth College</i>		R1460	-	27,580	27,580
<i>Pass-Through from Dimien, Inc.</i>		M2202276	-	150	150
<i>Pass-Through from Florida International University</i>		M2101249	-	1,442	1,442
<i>Pass-Through from Florida International University</i>		80001033-01UG	-	55,084	55,084
<i>Pass-Through from Flow Raider LLC</i>		21-0480AKSAK	-	43,737	43,737
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-002807-G1	-	37,960	37,960
<i>Pass-Through from Halcyon Biomedical, Inc.</i>		UH-NSF-2	-	5,580	5,580
<i>Pass-Through from Innovision, LLC</i>		903202	-	52,297	52,297
<i>Pass-Through from Iowa State University</i>		025172A	-	31,216	31,216
<i>Pass-Through from INoon LLC</i>		20-0382TTU	-	52,889	52,889
<i>Pass-Through from Kansas State University</i>		A20-0228-S002	-	60,410	60,410
<i>Pass-Through from Kansas State University</i>		CBET1842670	-	8,888	8,888
<i>Pass-Through from Limitless Space Institute, Inc.</i>		M2002130	-	3,753	3,753
<i>Pass-Through from Lincoln University</i>		2019-8253-TAMU	-	2,437	2,437
<i>Pass-Through from Massachusetts Institute of Technology</i>		S4904	-	3,137	3,137
<i>Pass-Through from Max-iR Labs, LLC</i>		1951152	-	67,000	67,000
<i>Pass-Through from Morgan State University</i>		NSF087-454-013	-	118,710	118,710
<i>Pass-Through from Northeastern University</i>		502983-78050	-	96,889	96,889
<i>Pass-Through from NALA Systems, Inc.</i>		UTA19-000381	-	359	359
<i>Pass-Through from Ohio State University</i>		60078804 (SPC- 1000005074)	-	91,726	91,726
<i>Pass-Through from Oklahoma State University</i>		1-565747-TAMU	-	(3,196)	(3,196)
<i>Pass-Through from Penn State University</i>		S001021-NSF	-	49,013	49,013
<i>Pass-Through from Penn State University</i>		S001366-NSF	-	13,635	13,635
<i>Pass-Through from PhenoTarget Biosciences, Inc.</i>		M2102384	-	81,442	81,442
<i>Pass-Through from President and Board of Trustees of Santa Clara College</i>		2040991	3,647	-	3,647
<i>Pass-Through from Purdue University</i>		10001034-007	-	83,262	83,262
<i>Pass-Through from Purdue University</i>		10001437-046	-	816,871	816,871
<i>Pass-Through from Purdue University</i>		10001437-046;	-	-	-
<i>Pass-Through from Purdue University</i>		LOA FREEMAN	-	(1,759)	(1,759)
<i>Pass-Through from Purdue University</i>		10001964-150	-	24,079	24,079
<i>Pass-Through from Purdue University</i>		10001964-152	-	380,687	380,687
<i>Pass-Through from Purdue University</i>		4104-83480	-	53,575	53,575
<i>Pass-Through from RanchCheck, Inc.</i>		22-0581- RRIS	-	30,797	30,797
<i>Pass-Through from Research Foundation of SUNY</i>		1920468	-	22,635	22,635
<i>Pass-Through from Rochester Institute of Technology</i>		31924-01	-	6,000	6,000
<i>Pass-Through from Seacoast Science, Inc.</i>		UTA20-000871	-	51,551	51,551
<i>Pass-Through from Stevens Institute of Technology</i>		2102880-01	-	121,920	121,920
<i>Pass-Through from Tailored Alloys, LLC</i>		NAID-20200297	-	39,506	39,506
<i>Pass-Through from TallannQuest, LLC</i>		2052442	-	40,022	40,022
<i>Pass-Through from Teale Engineering LLC</i>		M2103216	-	73,257	73,257
<i>Pass-Through from Tufts University</i>		SF0035/ PO	-	-	-
<i>Pass-Through from University of Akron</i>		EP0180908	-	17,853	17,853
<i>Pass-Through from University of Alabama</i>		03764-UH	-	3,407	3,407
<i>Pass-Through from University of Alaska - Fairbanks</i>		1918534	-	26,163	26,163
<i>Pass-Through from University of Alaska - Fairbanks</i>		UA 21-0096	-	3,402	3,402
<i>Pass-Through from University of Arizona</i>		583030	-	93,843	93,843
<i>Pass-Through from University of Arizona</i>		602810	-	(41)	(41)
<i>Pass-Through from University of California - Los Angeles</i>		1160504	-	49,270	49,270
<i>Pass-Through from University of California - Riverside</i>		S-001467	-	40,650	40,650
<i>Pass-Through from University of California - Santa Barbara</i>		KK2034	-	81,176	81,176
<i>Pass-Through from University of Kansas</i>		FY2021-035	-	160,411	160,411
<i>Pass-Through from University of Kansas Medical Center</i>		212961700	-	281,404	281,404
<i>Pass-Through from University of Massachusetts - Lowell</i>		1916715	-	24,777	24,777
<i>Pass-Through from University of Minnesota</i>		2018658	-	21,674	21,674
<i>Pass-Through from University of Nebraska</i>		25-1122-0015-002	-	78,167	78,167
<i>Pass-Through from University of Nevada - Reno</i>		1923033	-	148,982	148,982
<i>Pass-Through from University of Nevada - Reno</i>		1937949	-	69,178	69,178
<i>Pass-Through from University of Nevada - Reno</i>		1949962	-	38,910	38,910
<i>Pass-Through from University of Notre Dame</i>		1917025	-	5,900	5,900
<i>Pass-Through from University of South Alabama</i>		17-0073-01	-	12,244	12,244
<i>Pass-Through from University of South Florida</i>		1253-1142-00-A	-	59,128	59,128
<i>Pass-Through from University of Southern Mississippi</i>		8006686-01 01	-	-	-
<i>Pass-Through from University of Southern Mississippi</i>		UTA	-	42,990	42,990
<i>Pass-Through from University of Virginia</i>		GA11544	-	152,268	152,268
<i>Pass-Through from University of Washington</i>		UWSC12194; BPO	-	-	-
<i>Pass-Through from University of Washington</i>		51277	-	110,730	110,730
<i>Pass-Through from Utah State University</i>		203085-730	2,055	786,110	788,165
<i>Pass-Through from US Hybrid Corporation</i>		M2100330	-	2,292	2,292

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Science Foundation (continued)					
<i>Pass-Through from West Virginia University Research</i>		19-412-UTH	\$ -	\$ 58,247	\$ 58,247
<i>Pass-Through from White Rock Therapeutics</i>		2136508	-	41,237	41,237
<i>Pass-Through from William Marsh Rice University</i>		R3F80B	-	350,441	350,441
<i>Pass-Through from William Marsh Rice University</i>		R3K022	-	45,023	45,023
<i>Pass-Through from William Marsh Rice University</i>		X03023343	-	6,196	6,196
COVID-19 - Engineering			7,443	69,409	76,852
<i>Pass-Through from Framergy, Inc.</i>		M2102713	-	29,912	29,912
<i>Pass-Through from Kansas State University</i>		2032751	-	(2,899)	(2,899)
<i>Pass-Through from Nanoinnovations LLC</i>		203579	-	20,779	20,779
<i>Pass-Through from Nanoinnovations LLC</i>		203579 NSF	-	77,748	77,748
<i>Pass-Through from University of Kansas Medical Center</i>		2125030	-	34,105	34,105
Total - ALN 47.041			3,970,006	52,950,902	56,920,908
Mathematical and Physical Sciences	47.049		1,681,526	43,100,072	44,781,598
<i>Pass-Through from Associated Universities, Inc.</i>		361844	-	8,458	8,458
<i>Pass-Through from Baylor University</i>		1001025-01	-	16	16
		102536-01	-	-	-
<i>Pass-Through from Baylor University</i>		(ORD0030522)	-	46,955	46,955
		34(GG016228);	-	-	-
		PO# SAPO G	-	-	-
<i>Pass-Through from Columbia University</i>		G14502	-	226,367	226,367
<i>Pass-Through from Cornell University</i>		79433-20669	-	521,809	521,809
<i>Pass-Through from Jackson State University</i>		633221-UH	-	469	469
<i>Pass-Through from Johns Hopkins University</i>		2003795009	-	(3)	(3)
<i>Pass-Through from Mathematical Association of America</i>		281490	-	32,827	32,827
<i>Pass-Through from Montana State University</i>		G226-20-W7963	-	188,445	188,445
		SOSPA6-015 PO#	-	-	-
<i>Pass-Through from National Radio Astronomy Observatory</i>		370441	-	600	600
<i>Pass-Through from Northeastern University</i>		PHY-1935762	-	109,831	109,831
<i>Pass-Through from Northeastern University - Boston</i>		502792-78050	-	129,179	129,179
<i>Pass-Through from Notre Dame University - Erasmus Institute</i>		1806631	-	2,500	2,500
		SPC-1000005067 /	-	-	-
<i>Pass-Through from Ohio State University</i>		GR124045	-	28,367	28,367
<i>Pass-Through from Oregon State University</i>		S2270B-L	-	22,043	22,043
<i>Pass-Through from Princeton University</i>		0000494	-	10,947	10,947
		76749/1136652/2R	-	-	-
<i>Pass-Through from Research Foundation of CUNY</i>		&D	-	947	947
		93443/1172884/2 S	-	-	-
<i>Pass-Through from Research Foundation of CUNY</i>		& C	-	621,691	621,691
		76749/1136652/2/	-	-	-
		M&O; PO#	-	-	-
<i>Pass-Through from Research Foundation of Suny</i>		1180417	-	35,725	35,725
		76749/1136652/2R	-	-	-
<i>Pass-Through from Research Foundation of Suny</i>		&D; PO# R1094066	-	7,908	7,908
		1653474/G001632-	-	-	-
<i>Pass-Through from Southern Methodist University</i>		7500	-	58,887	58,887
<i>Pass-Through from Southwest Research Institute</i>		N99042VE2	-	46,319	46,319
<i>Pass-Through from The Trustees of Columbia University</i>		35(GG016228)	-	146,577	146,577
		00010435; PO#:	-	-	-
<i>Pass-Through from University of California - Berkeley</i>		BB01420328	-	44,543	44,543
<i>Pass-Through from University of California - Los Angeles</i>		0980 G YA652	-	52,541	52,541
<i>Pass-Through from University of Central Florida</i>		2004546	-	15,305	15,305
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		088778-18576	-	52,041	52,041
<i>Pass-Through from University of Michigan</i>		2107902	-	48,902	48,902
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5113826	-	23,903	23,903
<i>Pass-Through from University of Pennsylvania</i>		4556184	-	63,193	63,193
		00000133 / UR	-	-	-
<i>Pass-Through from University of Rochester</i>		FAO	-	17,030	17,030
		19-3696;	-	-	-
<i>Pass-Through from University of South Carolina</i>		PO#2000041966	-	11,422	11,422
<i>Pass-Through from University of Tennessee</i>		A22-0253-S004	-	155	155
<i>Pass-Through from University of Wisconsin System</i>		0000000300	-	53,438	53,438
		480718-19433;	-	-	-
<i>Pass-Through from Virginia Polytechnic Institute</i>		#CHE-2136142	-	6,667	6,667
<i>Pass-Through from William Marsh Rice University</i>		PO # X03017271	-	62,558	62,558
<i>Pass-Through from William Marsh Rice University</i>		PO X03022359	-	128,485	128,485
<i>Pass-Through from William Marsh Rice University</i>		R3F204	-	(757)	(757)
<i>Pass-Through from William Marsh Rice University</i>		R3F80B	-	(19)	(19)
<i>Pass-Through from William Marsh Rice University</i>		R3F992	-	(16,269)	(16,269)
<i>Pass-Through from William Marsh Rice University</i>		R3H071	-	32,998	32,998
<i>Pass-Through from William Marsh Rice University</i>		R3J893	-	186,621	186,621

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Science Foundation (continued)					
<i>Pass-Through from William Marsh Rice University</i>		X03025672	-	23,023	23,023
Total - ALN 47.049			1,681,526	46,152,716	47,834,242
Geosciences	47.050		1,329,821	18,418,626	19,748,447
<i>Pass-Through from College of Charleston</i>		521416 - TT	-	21,309	21,309
<i>Pass-Through from Columbia University</i>		SAPOG14545 / 26H(GG009393-04) 10(GG009393)	-	31,578	31,578
<i>Pass-Through from Columbia University</i>		LOA#15 MILLIKEN	-	1	1
<i>Pass-Through from Columbia University</i>		10B(GG009393)	-	33,892	33,892
<i>Pass-Through from Columbia University</i>		10C(GG009393)	-	40,134	40,134
<i>Pass-Through from Columbia University</i>		10E(GG009393)	-	52,614	52,614
<i>Pass-Through from Columbia University</i>		10F(GG009393)	-	17,142	17,142
<i>Pass-Through from Columbia University</i>		10H(GG009393-04)	-	36,610	36,610
<i>Pass-Through from Columbia University</i>		10I(GG009393-04);	-		
<i>Pass-Through from Columbia University</i>		OCE-1450528	-	15,445	15,445
<i>Pass-Through from Columbia University</i>		26(GG009393)	-	20,430	20,430
<i>Pass-Through from Columbia University</i>		26B(GG009393)	-	324	324
<i>Pass-Through from Columbia University</i>		26C(GG009393-04)	-		
<i>Pass-Through from Columbia University</i>		/ #G14545	-	10,140	10,140
<i>Pass-Through from Columbia University</i>		26E(GG009393-04)	-	11,448	11,448
<i>Pass-Through from Columbia University</i>		26F(GG009393-04)	-	21,757	21,757
<i>Pass-Through from Columbia University</i>		26G(GG009393-04)	-	28,338	28,338
<i>Pass-Through from Columbia University</i>		26J(GG009393-04)	-	44,133	44,133
<i>Pass-Through from Columbia University</i>		81B(GG009393-04)	-	48,135	48,135
<i>Pass-Through from Columbia University</i>		81C(GG009393-04)	-	7,463	7,463
<i>Pass-Through from Columbia University</i>		83(GG009393)	-	21,399	21,399
<i>Pass-Through from Columbia University</i>		83(GG009393-04)	-	83,707	83,707
<i>Pass-Through from Columbia University</i>		83D(GG009393-04)	-	6,900	6,900
<i>Pass-Through from Duke University</i>		333-2448	-	81,072	81,072
<i>Pass-Through from Florida Gulf Coast University Board of Trustees</i>		17056-NSF-UTXA- 01; P0 21007292	-	78,186	78,186
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-002863-G13 SU-19-1001-10-	2,340	33,473	35,813
<i>Pass-Through from Incorporated Research Institutions for Seismology</i>		UTEP	-	344,586	344,586
<i>Pass-Through from Iowa State University</i>		021810A	-	53,831	53,831
<i>Pass-Through from Lehigh University</i>		543851-78003 UTA-2065-	-	67,507	67,507
<i>Pass-Through from Morgan State University</i>		01/P0018313	-	1,079	1,079
<i>Pass-Through from Northern Arizona University Board of Regents</i>		1004130-01	-	6,397	6,397
<i>Pass-Through from NorthWest Research Associates, Inc.</i>		NWRA-18-S-199 6127-UTEP-NSF-	-	19,314	19,314
<i>Pass-Through from Penn State University</i>		5903	-	3,964	3,964
<i>Pass-Through from University of Arizona</i>		656723	-	40,637	40,637
<i>Pass-Through from University of California - San Diego</i>		KR 705325	-	11,320	11,320
<i>Pass-Through from University of California - San Diego</i>		M2202734	-	41,795	41,795
<i>Pass-Through from University of California - San Diego</i>		703676	-	66,078	66,078
<i>Pass-Through from University of California - Santa Cruz</i>		A180296S003- P0668820	-	124,608	124,608
<i>Pass-Through from University of Colorado</i>		1559318	-	16,833	16,833
<i>Pass-Through from University of Georgia</i>		00002540	-	39,721	39,721
<i>Pass-Through from University of Maryland</i>		39745-Z4761001	-	13,354	13,354
<i>Pass-Through from University of Oklahoma</i>		2021-12	-	518,326	518,326
<i>Pass-Through from University of Southern California</i>		SCON-00002596	-	7,988	7,988
<i>Pass-Through from University of Southern California</i>		91256400	-	80,235	80,235
<i>Pass-Through from University of The Virgin Island</i>		203108-01	-	63,562	63,562
<i>Pass-Through from University of Washington</i>		UWSC12632; BPO 55282	-	167,407	167,407
<i>Pass-Through from University of Washington</i>		UWSC13358	-	9,014	9,014
<i>Pass-Through from University of Washington</i>		UWSC8200; BPO10859; PO	-		
<i>Pass-Through from University of Washington</i>		764877	-	92,784	92,784
<i>Pass-Through from Washington University - St. Louis</i>		WU-20-100	-	(1)	(1)
<i>Pass-Through from Western Washington University</i>		51246-UTIG-00	-	25,641	25,641
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		A101464	-	29,087	29,087
Total - ALN 47.050			1,332,161	21,009,323	22,341,484

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Science Foundation (continued)					
Computer and Information Science and Engineering	47.070		\$ 4,986,859	\$ 70,941,722	\$ 75,928,581
		CYBR-MSI 2022-004	1,500		1,500
<i>Pass-Through from American Society for Engineering Education</i>		7000001011	-	24,448	24,448
<i>Pass-Through from Baylor College of Medicine</i>		7000001011	-	14,184	14,184
<i>Pass-Through from Baylor University</i>		20-0561	-	24,863	24,863
<i>Pass-Through from Brigham Young University</i>		SC351040-21-01	-	2,299	2,299
<i>Pass-Through from California State University Fresno Foundation, Inc.</i>		1123309-452768;			
<i>Pass-Through from Carnegie Mellon University</i>		AWRD #1815780	-	68,065	68,065
<i>Pass-Through from Carnegie Mellon University</i>		1123493-439543	-	16,148	16,148
<i>Pass-Through from Carnegie Mellon University</i>		1123514-441428	-	22,929	22,929
<i>Pass-Through from Computing Research Association</i>		CIF2020-UT-60	-	131,791	131,791
<i>Pass-Through from Cornell University</i>		140451-21468	-	27,580	27,580
<i>Pass-Through from Indiana University</i>		ENG-6396 PO 0147549	-	44,161	44,161
<i>Pass-Through from Indiana University</i>		8714-UTA; PO 0262650	-	218,428	218,428
<i>Pass-Through from New Mexico State University</i>		Q02023D	-	48,739	48,739
<i>Pass-Through from Northeastern Illinois University</i>		21049-211729- UTEP	-	45,649	45,649
<i>Pass-Through from Northeastern University</i>		502613-78051	-	520	520
<i>Pass-Through from Ohio State University</i>		SPC- 1000005463/GR12 4631	-	122,299	122,299
<i>Pass-Through from Ohio State University</i>		SPC- 1000005607/GR12 4841	-	123,574	123,574
<i>Pass-Through from Platforms for Advanced Wireless Research (PAWR)</i>		CNS-1719547	-	18,942	18,942
<i>Pass-Through from Purdue University</i>		1939728-IIS	-	15,761	15,761
<i>Pass-Through from Syracuse University</i>		1745463	-	50,000	50,000
<i>Pass-Through from University of Buffalo</i>		R965416 3 (W/EXT)	-	36,064	36,064
<i>Pass-Through from University of California - San Diego</i>		KR 704661 (LOA GARBRECHT)	-	13,991	13,991
<i>Pass-Through from University of California - Santa Cruz</i>		1929410	-	102,923	102,923
<i>Pass-Through from University of Cincinnati</i>		013096-002	-	5,603	5,603
<i>Pass-Through from University of Cincinnati</i>		1916722	-	317,778	317,778
<i>Pass-Through from University of Colorado</i>		1557199; PO# 1001096786	-	64,898	64,898
<i>Pass-Through from University of Florida</i>		00002017	-	127,470	127,470
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		083842-16259	-	3,679,223	3,679,223
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		106262-18708	-	6,835	6,835
<i>Pass-Through from University of Miami</i>		OS00000863/PO SPC-002169	-	6,983	6,983
<i>Pass-Through from University of New Mexico</i>		271643-874F	-	61,454	61,454
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5115824	-	49,859	49,859
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5123573	-	2,746	2,746
<i>Pass-Through from University of Notre Dame</i>		203986UTA 0061826 (012257- 1)	-	15,791	15,791
<i>Pass-Through from University of Pittsburgh</i>		2127548	-	8,486	8,486
<i>Pass-Through from University of Southern California</i>		GA11422 PO #2171071	-	36,274	36,274
<i>Pass-Through from University of Virginia</i>		203405441	-	31,401	31,401
<i>Pass-Through from University of Wisconsin - Milwaukee</i>		UNIV61690	-	16,764	16,764
<i>Pass-Through from Vanderbilt University</i>		479590-19C28	-	35,044	35,044
<i>Pass-Through from Virginia Polytechnic Institute</i>		480322-19892	-	40,789	40,789
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		1934725	-	93,784	93,784
<i>Pass-Through from Washington State University</i>		WSU20077	-	25,404	25,404
<i>Pass-Through from Wayne State University</i>		R52625-21-00685	-	104,989	104,989
<i>Pass-Through from Wichita State University</i>		R3G821	-	35,814	35,814
<i>Pass-Through from William Marsh Rice University</i>		R3J671	-	78,759	78,759
<i>Pass-Through from William Marsh Rice University</i>		X03004701	-	179,086	179,086
<i>Pass-Through from William Marsh Rice University</i>			-	10,287	10,287
COVID-19 - Computer and Information Science and Engineering			-	1,386	1,386
Total - ALN 47.070			4,988,359	77,151,987	82,140,346
Biological Sciences	47.074		3,300,863	20,604,052	23,904,915
<i>Pass-Through from American Society for Cell Biology</i>		2110604UTEP- PRE AA	-	27,246	27,246

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Science Foundation (continued)					
<i>Pass-Through from Augustana College</i>		21-0350-JOHNSON	\$ -	\$ 34,696	\$ 34,696
<i>Pass-Through from Baylor College of Medicine</i>		PO #700001279	-	656,579	656,579
<i>Pass-Through from Boston University</i>		4500003198	-	227	227
<i>Pass-Through from Botanical Research Institute of Texas, Inc.</i>		BRIT1902078TTU	-	23,457	23,457
<i>Pass-Through from Botanical Research Institute of Texas, Inc.</i>		281100	-	13,785	13,785
<i>Pass-Through from Cooper Institute</i>		2139351	87,700	-	87,700
<i>Pass-Through from Iowa State University</i>		420-71-61A	-	(31,922)	(31,922)
<i>Pass-Through from Lehigh University</i>		543800-78001	-	23,904	23,904
<i>Pass-Through from Loyola University Chicago</i>		520940	-	7,625	7,625
<i>Pass-Through from Michigan State University</i>		RC111005A	-	103,678	103,678
<i>Pass-Through from Montana State University</i>		G166-18-W6822	-	5,807	5,807
<i>Pass-Through from New York Botanical Garden</i>		1802305-02-JT	-	3,240	3,240
<i>Pass-Through from North Carolina State University</i>		2020-2578-02	-	165,337	165,337
<i>Pass-Through from Ohio State University</i>		SPC-1000003728	-	74,771	74,771
<i>Pass-Through from Ohio State University</i>		60071604	-	76,827	76,827
<i>Pass-Through from Penn State University</i>		S000321-NSF	-	38,471	38,471
<i>Pass-Through from Penn State University</i>		S000647-NSF	-	63,851	63,851
<i>Pass-Through from Purdue University</i>		10001515-029	-	3,935	3,935
<i>Pass-Through from Salk Institute for Biological Studies</i>		A22-0008-S001	-	44,392	44,392
<i>Pass-Through from University of Alabama - Birmingham</i>		000519741-002	-	34,439	34,439
<i>Pass-Through from University of Arizona</i>		464882	-	280,464	280,464
<i>Pass-Through from University of California - Riverside</i>		S-000996	-	173,812	173,812
<i>Pass-Through from University of California - San Francisco</i>		12904SC	-	15,440	15,440
		1556975; PO#	-	-	-
<i>Pass-Through from University of Colorado - Boulder</i>		1001077213	-	62,367	62,367
<i>Pass-Through from University of Georgia</i>		00001912	-	49,055	49,055
<i>Pass-Through from University of Georgia</i>		00002377	-	26,022	26,022
<i>Pass-Through from University of Illinois</i>		17788	-	39,606	39,606
<i>Pass-Through from University of Kansas</i>		BSA21018	-	690	690
<i>Pass-Through from University of Massachusetts - Amherst</i>		22-016510-A	-	100,976	100,976
		K00008578; PO	-	-	-
<i>Pass-Through from University of Michigan</i>		3005143864	-	73,230	73,230
<i>Pass-Through from University of Missouri - Columbia</i>		C00066831-1	-	65,905	65,905
<i>Pass-Through from University of Tennessee</i>		950073624	-	23,806	23,806
<i>Pass-Through from University of Washington</i>		UWSC10648	-	26,490	26,490
<i>Pass-Through from Virginia Institute of Marine Science</i>		723022-712683	-	(17,357)	(17,357)
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		A101506	-	637	637
COVID-19 - Biological Sciences			-	35,357	35,357
Total - ALN 47.074			3,388,563	22,930,897	26,319,460
Social, Behavioral, and Economic Sciences	47.075		315,860	6,967,533	7,283,393
<i>Pass-Through from American Bar Foundation</i>		2021-1	-	48,824	48,824
<i>Pass-Through from Boston College</i>		5108641	-	12,476	12,476
<i>Pass-Through from Boston University</i>		4500002976	-	196	196
<i>Pass-Through from Clemson University</i>		2014213	-	54,697	54,697
<i>Pass-Through from Clemson University</i>		2014247	-	33,088	33,088
<i>Pass-Through from Cornell University</i>		1408882-21142	-	22,451	22,451
<i>Pass-Through from Northeastern University</i>		502819-78051	-	40,654	40,654
<i>Pass-Through from Northwestern University</i>		60053878 UTA	-	8,241	8,241
<i>Pass-Through from Princeton University</i>		M2102770	-	21,125	21,125
<i>Pass-Through from Purdue University</i>		10001772-039	-	25,952	25,952
		D4742-03-SA00-	-	-	-
<i>Pass-Through from San Diego State University Research Foundation</i>		59475A-7804	-	2,108	2,108
<i>Pass-Through from San Diego State University Research Foundation</i>		1826839	-	20,848	20,848
<i>Pass-Through from University of California - Davis</i>		A20-2067-S001	-	11,552	11,552
<i>Pass-Through from University of Cincinnati</i>		010885-00007	-	6,905	6,905
<i>Pass-Through from University of Southern California</i>		SCON-00002410	-	48,346	48,346
<i>Pass-Through from University of Tennessee - Knoxville</i>		A21-0358-S004	-	10,447	10,447
<i>Pass-Through from Williams College</i>		1947464	-	20,586	20,586
COVID-19 - Social, Behavioral, and Economic Sciences			-	28,748	28,748
Total - ALN 47.075			315,860	7,384,777	7,700,637
STEM Education (formerly Education and Human Resources)	47.076		1,721,671	34,662,488	36,384,159
<i>Pass-Through from Amarillo College</i>		16-0864	-	12,327	12,327
<i>Pass-Through from American Chemical Society</i>		NSF-1834545	-	3,157	3,157
<i>Pass-Through from American Educational Research Association</i>		1749275	-	18,565	18,565
<i>Pass-Through from American Educational Research Association</i>		19-0835	-	2,004	2,004
<i>Pass-Through from Arizona State University</i>		A 00000133	-	11,345	11,345
<i>Pass-Through from Auburn University</i>		1726869	-	27,330	27,330
<i>Pass-Through from Boise State University</i>		9682-PO139278	-	50,564	50,564

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Science Foundation (continued)					
<i>Pass-Through from California State University San Marcos Corporation</i>		92336-85150	\$ -	\$ 42,525	\$ 42,525
<i>Pass-Through from Carnegie Mellon University</i>		1123563-447736	-	57,535	57,535
<i>Pass-Through from Claremont Graduate University</i>		GR200025-S01	-	2,941	2,941
<i>Pass-Through from Collin College</i>		216007-UNT	-	8,454	8,454
<i>Pass-Through from Consortium for Ocean Leadership</i>		SA16-38	-	3,073	3,073
<i>Pass-Through from Education Development Center, Inc.</i>		2021-0126	-	12,046	12,046
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		61571-01	-	2,287	2,287
<i>Pass-Through from Franklin County Historical Society</i>		NSF DRL 1612555	-	53	53
<i>Pass-Through from Howard University</i>		1901420	-	20,828	20,828
<i>Pass-Through from Institute For Learning Innovation</i>		2020-09	-	23,554	23,554
<i>Pass-Through from Iowa State University</i>		015677A	-	15,728	15,728
<i>Pass-Through from Iowa State University</i>		016174A	-	1,933	1,933
<i>Pass-Through from Iowa State University</i>		016238A	-	3,552	3,552
<i>Pass-Through from Miami Dade College</i>		2115153	-	15,777	15,777
<i>Pass-Through from Michigan State University</i>		RC111449UTEP	-	15,994	15,994
<i>Pass-Through from Montana State University</i>		2030313	-	15,190	15,190
<i>Pass-Through from New Mexico State University</i>		Q02142	-	13,000	13,000
<i>Pass-Through from North Carolina Agricultural and Technical State University</i>		260343C	-	15,794	15,794
<i>Pass-Through from Northern Arizona University Board of Regents</i>		1003968-02	-	15,396	15,396
<i>Pass-Through from Oregon State University</i>		2020-003470	-	1,337	1,337
<i>Pass-Through from Penn State University</i>		6033-UTHSC-NSF-1012	-	25,995	25,995
<i>Pass-Through from Platforms for Advanced Wireless Research (PAWR)</i>		R76522	-	18,740	18,740
<i>Pass-Through from Research Foundation of CUNY</i>		CM00003288	-	41,899	41,899
<i>Pass-Through from Rio Hondo Community College District</i>		21-0179-ARELLA	-	14,717	14,717
<i>Pass-Through from Salish Kootenai College, Inc.</i>		UTEP-21	-	22,428	22,428
<i>Pass-Through from San Francisco State University</i>		S18-0004	-	30,585	30,585
<i>Pass-Through from Tufts University</i>		SF0004; PO EP0178309	-	46,386	46,386
<i>Pass-Through from University of California - San Diego</i>		KR 705026/DUE-1821521	-	8,907	8,907
<i>Pass-Through from University of Central Florida</i>		14246A01	-	11,907	11,907
<i>Pass-Through from University of Florida</i>		00002058	-	68,417	68,417
<i>Pass-Through from University of Georgia</i>		00002090	-	15,760	15,760
<i>Pass-Through from University of New Mexico</i>		365038-874F	-	19,330	19,330
<i>Pass-Through from University of North Carolina - Charlotte</i>		20210532-01-HOU	-	17,586	17,586
<i>Pass-Through from University of Oregon</i>		2013Y0A	-	40,733	40,733
<i>Pass-Through from University of Washington</i>		UWSC12574	-	16,175	16,175
<i>Pass-Through from University of Washington</i>		UWSC12924	-	23,246	23,246
<i>Pass-Through from University of Washington</i>		UWSC12924; BPO	-	28,119	28,119
<i>Pass-Through from Vanderbilt University</i>		# 57919	-	5,656	5,656
<i>Pass-Through from Vanderbilt University</i>		OSA00000036	-	(12)	(12)
<i>Pass-Through from Washington State University</i>		UNIV 59927	-	686	686
<i>Pass-Through from William Marsh Rice University</i>		133380-G003980	-	151,333	151,333
<i>Pass-Through from Worcester Polytechnic Institute</i>		1916093	-	28,106	28,106
<i>Pass-Through from WGBH Educational Foundation</i>		10832-GR	-	13,509	13,509
COVID-19 - STEM Education (formerly Education and Human Resources)		MEJIA- RESEARCHING A	-	120,443	120,443
Total - ALN 47.076			1,721,671	35,845,428	37,567,099
Polar Programs	47.078		7,737	566,688	574,425
<i>Pass-Through from Battelle Memorial Institute</i>		815625	60,693	133,306	193,999
<i>Pass-Through from Battelle Memorial Institute</i>		849516	39,761	162,470	202,231
<i>Pass-Through from Oregon State University</i>		S2306L-M	-	226,422	226,422
Total - ALN 47.078			108,191	1,088,886	1,197,077
Office of International Science and Engineering	47.079		103,541	1,367,396	1,470,937
<i>Pass-Through from Arizona State University</i>		A 00000618	-	27,846	27,846
<i>Pass-Through from CFDF Global</i>		G-202102-67302	-	4,395	4,395
<i>Pass-Through from Kansas State University</i>		S18081	-	142,851	142,851
<i>Pass-Through from Old Dominion University Research Foundation</i>		18-132-100688-010	-	41,710	41,710
<i>Pass-Through from University of South Alabama</i>		A17-0170-S002- A02	-	69,486	69,486
<i>Pass-Through from University of South Dakota</i>		UP1700296- TAMU1	-	147,648	147,648
Total - ALN 47.079			103,541	1,801,332	1,904,873

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Science Foundation (continued)					
Integrative Activities	47.083		\$ 284,937	\$ 801,426	\$ 1,086,363
<i>Pass-Through from Boise State University</i>		6800-PO124345	-	56,417	56,417
<i>Pass-Through from Michigan State University</i>		RC113001B	-	66,537	66,537
<i>Pass-Through from Northwestern University</i>		60057072 UTA	-	94,250	94,250
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		2140950	-	22,039	22,039
<i>Pass-Through from University of Arizona</i>		582143	-	(1)	(1)
<i>Pass-Through from University of Arizona</i>		642012	-	77,859	77,859
<i>Pass-Through from University of Rochester</i>		416752-G	-	9,415	9,415
<i>Pass-Through from University of Southern California</i>		SCON-00002727	-	4,968	4,968
<i>Pass-Through from University of Washington</i>		LOA 001 ARIF	-	114,246	114,246
<i>Pass-Through from University of Washington</i>		UWSC13077	-	86,213	86,213
Total - ALN 47.083			284,937	1,333,369	1,618,306
NSF Technology, Innovation and Partnerships	47.084		996,757	833,678	1,830,435
<i>Pass-Through from MNT SmartSolutions LLC</i>		215653	-	10,099	10,099
<i>Pass-Through from Qualia, Inc.</i>		2136819	-	1,046	1,046
Total - ALN 47.084			996,757	844,823	1,841,580
Total - National Science Foundation			19,118,966	272,001,294	291,120,260
Small Business Administration					
Small Business Development Centers	59.037		-	500,644	500,644
Total - Small Business Administration			-	500,644	500,644
U.S. Department of Veterans Affairs					
U.S. Department of Veterans Affairs	64.XXX	AGUIAR/IPAA/LIN	-	(224)	(224)
		AGUIAR/IPAA/QIU	-	36,735	36,735
		AHUJA/IPAA/CHAN	-	49,792	49,792
		DU	-	49,792	49,792
		AHUJA/IPAA/GAM	-	67,540	67,540
		EZ	-	67,540	67,540
		AHUJA/IPAA/HI	-	49,054	49,054
		JOSA	-	49,054	49,054
		AHUJA/IPAA/MA	-	14,354	14,354
		HARAN	-	14,354	14,354
		AHUJA/IPAA/PAND	-	14,354	14,354
		RANKI	-	9,491	9,491
		ANZUETO/IPAA/M	-	9,491	9,491
		URFF	-	32,361	32,361
		BAIG/IPAA/HERNA	-	32,361	32,361
		NDEZ	-	92,766	92,766
		CHEN-	-	92,766	92,766
		PIN/IPAA/MACCAR	-	9,079	9,079
		THY	-	9,079	9,079
		CHEN/IPAA/	-	9,079	9,079
		ZHONG	-	(4,483)	(4,483)
		CHEN/IPAA/DAI	-	63,155	63,155
		CHEN/IPAA/DEAN	-	63,155	63,155
		CHEN/IPAA/ZHON	-	30,494	30,494
		G	-	30,494	30,494
		CLARK/IPAA/CHA	-	16,057	16,057
		NDU	-	16,057	16,057
		CLARK/IPAA/GAM	-	4,296	4,296
		EZ	-	4,296	4,296
		CLARK/IPAA/HER	-	5,843	5,843
		NANDEZ	-	5,843	5,843
		COLLINS/IPAA/MA	-	8,714	8,714
		SON	-	8,714	8,714
		COLLINS/IPAA/SHI	-	52,641	52,641
		ESPI	-	52,641	52,641
		ZA/IPAA/CONDE	-	69,041	69,041
		ESPI	-	69,041	69,041
		ZA/IPAA/FLORES	-	73,908	73,908
		ESPI	-	73,908	73,908
		ZA/IPAA/KELPS	-	61,719	61,719
		ESPI ZA/IPAA/LI	-	61,719	61,719
		ESPI	-	(65)	(65)
		ESPI	-	(21)	(21)

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Veterans Affairs (continued)					
		ESPI			
		ZA/IPAA/ORSAK	\$ -	\$ (446)	\$ (446)
		FINLEY/IPAA/DEL			
		GA	-	11,719	11,719
		FINLEY/IPAA/PARI			
		SH	-	(510)	(510)
		FINLEY/IPAA/PARI			
		SHJOHNSON	-	91,302	91,302
		FINLEY/IPAA/PEA			
		COCK	-	3,279	3,279
		FOX/IPAA /ZHANG	-	1,754	1,754
		FOX/IPAA/FRANKL			
		IN	-	13,161	13,161
		FOX/IPAA/ZHANG	-	12,551	12,551
		FRAZER/IPAA/CA			
		RRE	-	37,092	37,092
		FRAZER/IPAA/MC			
		COY	-	30,879	30,879
		FRAZER/IPAA/STE			
		PHENS	-	30,945	30,945
		FY 2022 P O #:			
		580D25212	-	171,122	171,122
		GALVAN/IPAA/TH			
		OMAS	-	(2,810)	(2,810)
		GHOSH			
		CHOUDHURY/IPA			
		A/LEE	-	48,722	48,722
		GHOSH-			
		CHOUDHURY/IPA			
		A/DAS	-	81,792	81,792
		GHOSH-			
		CHOUDHURY/IPA			
		A/LEE	-	9,943	9,943
		GHOSH-			
		CHOUDHURY/IPA			
		A/MONT	-	(105)	(105)
		HUSSONG/IPAA/D			
		EROSA	-	(4,650)	(4,650)
		IPA FRAMPTON			
		(ADDTL FUNDS)	-	2,957	2,957
		KUMAR/IPAA/BE			
		LLA	-	(27)	(27)
		KUMAR/IPAA/CHU			
		N	-	(416)	(416)
		KUMAR/IPAA/GHO			
		SH	-	2,012	2,012
		KUMAR/IPAA/RIVA			
		S	-	(568)	(568)
		LI/IPAA/ZHAO	-	84,126	84,126
		LI/IPAA/ZHOU	-	68,193	68,193
		LODGE/IPAA/BOL			
		EY	-	43,813	43,813
		LODGE/IPAA/PER			
		EZ	-	67,430	67,430
		MARINKOVIC/IPA			
		A/ZHONG	-	17,431	17,431
		MORILAK/IPAA/BO			
		EHMER	-	2,027	2,027
		MORILAK/IPAA/BU			
		LIN	-	74,048	74,048
		MORILAK/IPAA/CA			
		RRE	-	24,809	24,809
		MORILAK/IPAA/GE			
		ORGE	-	26,106	26,106
		MORILAK/IPAA/GI			
		ROTTI	-	22,685	22,685
		MORILAK/IPAA/LI			
		U	-	11,107	11,107
		MORILAK/IPAA/M			
		ENCHACA	-	2,201	2,201
		M1501533	-	16,740	16,740
		M2002299	-	68,038	68,038

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identify Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Veterans Affairs (continued)					
	M2002728		\$ -	\$ 11,177	\$ 11,177
	M2102691		-	47,587	47,587
	M2103159		-	14,508	14,508
	M2200005		-	66,929	66,929
	NE		-	18,246	18,246
	PETERSON/IPAA/ AGUILAR		-	31,418	31,418
	PETERSON/IPAA/ BLANKENSHIP		-	11,494	11,494
	PETERSON/IPAA/ BRUNDIGE		-	58,629	58,629
	PETERSON/IPAA/ FLORES		-	16,714	16,714
	PETERSON/IPAA/ GONZALEZ		-	9,288	9,288
	PETERSON/IPAA/ GRUENWALD		-	8,365	8,365
	PETERSON/IPAA/ HALL CLARK		-	20,117	20,117
	PETERSON/IPAA/ HALL-CLARK		-	735	735
	PETERSON/IPAA/ HARGITA		-	43,744	43,744
	PETERSON/IPAA/L IU		-	3,106	3,106
	PETERSON/IPAA/ MCCAUGHAN		-	20,425	20,425
	PETERSON/IPAA/ MINTZ		-	13,073	13,073
	PETERSON/IPAA/ MYSLIWIEC		-	24,736	24,736
	PETERSON/IPAA/ PETERSON		-	5,267	5,267
	PETERSON/IPAA/ PLEYTE		-	29,205	29,205
	PETERSON/IPAA/ PRUIKSMA		-	1,984	1,984
	PETERSON/IPAA/ ROACHE		-	23,264	23,264
	PETERSON/IPAA/ STRAUD		-	4,513	4,513
	PETERSON/IPAA/T YLER		-	7,310	7,310
	PETERSON/IPAA/ WILLIAMS		-	40,159	40,159
	PETERSON/IPAA/ YOUNG-MCCAU		-	3,180	3,180
	RAN/IPAA/LIUJI		-	39,862	39,862
	RAN/IPAA/NA		-	38,087	38,087
	SALMON/IPAA/CR OPPER		-	46,095	46,095
	SALMON/IPAA/QI SAYRE/IPAA/REE D		-	54,693	54,693
	SERRA/IPAA /JIWANI		-	4,671	4,671
	SERRA/IPAA/AMIR ALI		-	55,038	55,038
	SERRA/IPAA/CAL DERON		-	37,428	37,428
	SERRA/IPAA/HER TZOG		-	63,109	63,109
	SERRA/IPAA/JIWA NI		-	(1,318)	(1,318)
	SERRA/IPAA/MAC CARTHY		-	53,440	53,440
	SERRA/IPAA/ORS AK		-	45,310	45,310
	SHIREMAN/IPAA/ GARCIA		-	33,921	33,921
	SHIREMAN/IPAA/J ACOB		-	20,914	20,914
	SHIREMAN/IPAA/S CHMIDT		-	52,486	52,486
			-	11,539	11,539

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Veterans Affairs (continued)					
		SHIREMAN/IPAA/ WANG	\$ -	\$ 23,986	\$ 23,986
		SONI/IPAA/HARO	-	19,484	19,484
		SONI/IPAA/SMITH	-	(12,045)	(12,045)
		STRONG/IPAA/MA RTINEZ	-	57,872	57,872
		TRBOVICH/IPAA/R OMO	-	47,273	47,273
		UTA18-001357 (ADDTL FUNDS)	-	19,016	19,016
		UTA18-001357 1; PO 554-C15115	-	11,030	11,030
		VADLAMUDI/IPAA/ LI	-	56,935	56,935
		VADLAMUDI/IPAA/ PRATAP	-	34,431	34,431
		VA240-16-D-0068	-	105,355	105,355
		VA26815C0041	-	(8,219)	(8,219)
		YEH/IPAA/DEAN	-	30,494	30,494
		YEH/IPAA/KA SH	-	3,786	3,786
		YEH/IPAA/WANG	-	79,684	79,684
		00RH	-	23,819	23,819
		000183668	-	13,436	13,436
		2022-793	-	8,812	8,812
		30LODGE/IPAA/EL AM	-	16,305	16,305
		351/22	-	17,133	17,133
		36C24219P1799	-	71,856	71,856
		36C26020P0997; OBLIGATION #663- D20009	-	163,286	163,286
		36C78620C0258	-	80,395	80,395
		7734	-	97,725	97,725
		7744	-	148,135	148,135
		7774	-	262,970	262,970
		PO 580-D25152	32,707	-	32,707
		580-C15208	6,149	-	6,149
		580C15557	21,339	-	21,339
		Total - ALN 64.XXX	60,195	4,274,101	4,334,296
Veterans Medical Care Benefits	64.009		-	29,508	29,508
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>		580-C15485	-	1,994	1,994
		580D15001/580D2 5035	-	18,775	18,775
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>			-	-	-
Total - ALN 64.009			-	50,277	50,277
Research and Development	64.054		-	41,922	41,922
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>		580D25026	-	6,793	6,793
Total - ALN 64.054			-	48,715	48,715
Veterans Information and Assistance	64.115		-	10,903	10,903
Total - U.S. Department of Veterans Affairs			60,195	4,383,996	4,444,191
Environmental Protection Agency					
Environmental Protection Agency	66.XXX		-	-	-
<i>Pass-Through from Eastern Research Group, Inc.</i>		OTAQ-011/03 10	-	3,118	3,118
<i>Pass-Through from Eastern Research Group, Inc.</i>		T O 8 WA 4-12	-	43,007	43,007
<i>Pass-Through from Eastern Research Group, Inc.</i>		T O 9 WA 4-13	-	2,339	2,339
<i>Pass-Through from Framergy, Inc.</i>		M2100673	-	6,978	6,978
		4991-RFA E20- 1/21-14	25,328	414,048	439,376
<i>Pass-Through from Jacobs Technology, Inc.</i>		M2200559	-	39,443	39,443
<i>Pass-Through from Jacobs Technology, Inc.</i>		M2202207	-	31,803	31,803
		TAA22- 006/NADBC22-124	-	15,265	15,265
<i>Pass-Through from University of Southern California</i>		SCON-00002781	-	38,225	38,225
Total - ALN 66.XXX			25,328	594,226	619,554

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
Environmental Protection Agency (continued)					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		\$ -	\$ 37,749	\$ 37,749
Multipurpose Grants to States and Tribes	66.204		-	120,226	120,226
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		-	1,186,554	1,186,554
<i>Pass-Through from Central Michigan University</i>		16218	44,814	-	44,814
Total - ALN 66.419			44,814	1,186,554	1,231,368
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		-	3,789	3,789
<i>Pass-Through from Rural Community Assistance Partnership</i>		84024901			
Water Quality Management Planning	66.454		-	(84)	(84)
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2005			
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2211	-	26,850	26,850
Total - ALN 66.454			-	26,766	26,766
National Estuary Program	66.456		1,348	133,638	134,986
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2225	-	44,412	44,412
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2236	-	16,465	16,465
Total - ALN 66.456			1,348	194,515	195,863
Nonpoint Source Implementation Grants	66.460		-	1,188,828	1,188,828
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2110-1	-	9,419	9,419
<i>Pass-Through from ICF International, Inc.</i>		20CBPO0064	-	31,221	31,221
<i>Pass-Through from ICF International, Inc.</i>		21320	-	44,316	44,316
<i>Pass-Through from ICF International, Inc.</i>		24258	-	48,203	48,203
<i>Pass-Through from ICF International, Inc.</i>		28551	-	17,301	17,301
Total - ALN 66.460			-	1,339,288	1,339,288
Gulf of Mexico Program	66.475		-	351,092	351,092
Science To Achieve Results (STAR) Research Program	66.509		182,021	1,673,904	1,855,925
<i>Pass-Through from President and Fellows of Harvard College</i>		112544-5111522	-	(26)	(26)
<i>Pass-Through from President and Fellows of Harvard College</i>		112544-5111522 5	-	53,244	53,244
<i>Pass-Through from University of North Carolina</i>		(SUPPLEMENT) 5124764	-	2,349	2,349
Total - ALN 66.509			182,021	1,729,471	1,911,492
P3 Award: National Student Design Competition for Sustainability	66.516		-	2,843	2,843
Performance Partnership Grants	66.605		-	12,431	12,431
Protection of Children from Environmental Health Risks	66.609		-	(628)	(628)
Solid Waste Management Assistance Grants	66.808		-	59,845	59,845
<i>Pass-Through from North Central Texas Council of Governments</i>		01F90401			
Total - Environmental Protection Agency			253,511	5,658,167	5,911,678
Nuclear Regulatory Commission					
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		-	55,142	55,142
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	692,717	692,717
<i>Pass-Through from Auburn University</i>		22-MREC-213502	-	48,571	48,571
<i>Pass-Through from North Carolina State University</i>		2021-0735-01	-	14,241	14,241
Total - ALN 77.008			-	755,529	755,529
Total - Nuclear Regulatory Commission			-	810,671	810,671
U.S. Department of Energy					
U.S. Department of Energy	81.XXX	DE-SC0021125	-	1,234,293	1,234,293
		M2102731	-	19,597	19,597

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identifying Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
		M2201930	\$ -	\$ 259,182	\$ 259,182
		N0002420F8538			
		CLIN 0001 ACRN			
		AA AB AC	-	4,086,249	4,086,249
		PO0444	35,498	35,650	71,148
		SC-21-542	-	234,346	234,346
		S013464 LOA BE	-	876,196	876,196
		S013464-B LOA			
		BE	-	9,887	9,887
		S013464-C	-	198,899	198,899
		S013464-H	-	76,999	76,999
		S018440	-	26,643	26,643
		S210001	-	315,651	315,651
		0F-60077	-	102,319	102,319
		0F-60078	-	4,353	4,353
		1F-60600	-	99,603	99,603
		214442	-	313,489	313,489
		356656	-	261,597	261,597
		370206	-	78,334	78,334
		384356	-	58,010	58,010
		397231	-	16,875	16,875
		4000174882	-	44,506	44,506
		4000183578	-	101,630	101,630
		4000193404-UTA			
		FUEL CYCLE			
		SCIENCE			
		FLWSHP	-	88,093	88,093
		411517	-	44,836	44,836
		4200000815;			
		4000193653	-	43,453	43,453
		436996	-	20,521	20,521
		468132	-	(6,436)	(6,436)
		517109	-	53,149	53,149
		610582	-	41,752	41,752
		663526	-	87,969	87,969
		667142	-	9,615	9,615
		682752	-	44,197	44,197
		688120	-	2,504	2,504
		89243320PFE0002			
		81	-	518	518
		89303020PMA0001			
		73	142,737		142,737
		9F-60036	-	13,598	13,598
		9F-60218	-	14,751	14,751
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		2021-10573	-	124,353	124,353
		US001-			
		0000771340; LINE			
<i>Pass-Through from Battelle</i>		ITEM 1-1	-	168,474	168,474
		UTA21-			
		000231;US001-			
		0000822955;LINE			
<i>Pass-Through from Battelle</i>		1-1	-	12,596	12,596
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		0207600	-	44,828	44,828
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		214442	-	82,729	82,729
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		262423	-	10,467	10,467
		MASTER 401273 /			
<i>Pass-Through from Battelle Pacific Northwest Division</i>		501	-	85,721	85,721
<i>Pass-Through from Battelle Pacific Northwest Division</i>		523911	-	135,674	135,674
<i>Pass-Through from Battelle Pacific Northwest Division</i>		610426	-	216,810	216,810
<i>Pass-Through from Battelle Pacific Northwest Division</i>		610876	-	134,078	134,078
<i>Pass-Through from Battelle Pacific Northwest Division</i>		616196	-	9,000	9,000
<i>Pass-Through from Battelle Pacific Northwest Laboratory</i>		604988	-	68,980	68,980
		PO 0000525177			
<i>Pass-Through from Battelle Savannah River Alliance, LLC</i>		JOHNSO	-	121,573	121,573
<i>Pass-Through from Battelle Savannah River Alliance, LLC</i>		0000456323	-	731	731
		DEAC0298CH1088			
<i>Pass-Through from Brookhaven National Laboratory</i>		6	-	12,004	12,004
<i>Pass-Through from Brookhaven National Laboratory</i>		DESC00127045	-	181,370	181,370
<i>Pass-Through from Brookhaven National Laboratory</i>		366184	-	15,161	15,161
<i>Pass-Through from Brookhaven National Laboratory</i>		386769	-	30,447	30,447
<i>Pass-Through from Brookhaven National Laboratory</i>		398119	-	559	559
<i>Pass-Through from Brookhaven Science Associates, LLC</i>		M1502524-443821	-	48,609	48,609

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
<i>Pass-Through from Brookhaven Science Associates, LLC</i>		SRS REF M1402265	\$ -	\$ 633,343	\$ 633,343
<i>Pass-Through from Center for Transportation and the Environment</i>		UTA14-000883; 5 FEDERAL	-	25,309	25,309
<i>Pass-Through from Center for Transportation and the Environment</i>		UTA14-000883; 6 FEDERAL	-	26,989	26,989
<i>Pass-Through from Center for Transportation and the Environment</i>		UTA14-000883; 7 FEDERAL	-	2,017	2,017
<i>Pass-Through from Center for Transportation and the Environment</i>		UTA14-000883; 8 FEDERAL	-	6,853	6,853
<i>Pass-Through from Columbia University</i>		10(GG009393); LOA#24 (HAN)	-	(5)	(5)
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4100001086	-	23,053	23,053
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300157412	-	20,322	20,322
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300161464	-	798,036	798,036
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300161983	-	4,375	4,375
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300165202	-	452,584	452,584
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300166643	-	11,318	11,318
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300166710	-	11,325	11,325
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300166734	-	10,907	10,907
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300166925	-	209,912	209,912
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167226	-	353,081	353,081
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167818	-	26,276	26,276
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167963	-	(53,741)	(53,741)
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167972	-	252,872	252,872
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300168011	-	70,298	70,298
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300168293	-	223,608	223,608
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300168962	-	157,235	157,235
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300169491	-	201	201
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300171867	-	64,711	64,711
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300172602	-	21,118	21,118
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300172717	-	112,567	112,567
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300175306	-	6,927	6,927
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300176129	-	950	950
<i>Pass-Through from Dastur International, Inc.</i>		UTA21-001196	-	29,846	29,846
<i>Pass-Through from Desert Research Institute</i>		GR12881	-	302,538	302,538
<i>Pass-Through from Electric Power Research Institute</i>		10011895	-	214,030	214,030
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		653901	-	162,432	162,432
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		656528	-	1,872	1,872
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		657586	-	88,352	88,352
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		661165	-	110,618	110,618
<i>Pass-Through from Gas Technology Institute</i>		S917;UTA19- 001176	-	32,796	32,796
<i>Pass-Through from Gas Technology Institute</i>		S975	-	29,866	29,866
<i>Pass-Through from General Atomics</i>		4500094365	-	90,074	90,074
<i>Pass-Through from Groundwater Protection Council, Inc.</i>		UTA17-001480	76,684	54,977	131,661
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000293890	-	(24)	(24)
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000376832	-	1,764	1,764
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000378862	-	39,586	39,586
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000379290	-	28,098	28,098
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000379568	-	295	295
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000385578	-	30,434	30,434
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000396086	-	17,287	17,287
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000400024	-	11,595	11,595
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000400543	-	7,390	7,390
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000416736	-	86,123	86,123
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000417064	-	51,989	51,989
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000417971	-	81,752	81,752
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000420439	-	176,807	176,807

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC	N000425714		\$ -	34,732	34,732
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC	N000427048		-	53,405	53,405
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC	N000427900		-	66,021	66,021
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC	N0004318902		-	209,612	209,612
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC	N000436982		-	2,865	2,865
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC	PO N000420277		-	35,545	35,545
Pass-Through from Idaho National Laboratory	DEAC0705ID14517		-	89,649	89,649
Pass-Through from Idaho National Laboratory	257418		-	37,314	37,314
Pass-Through from International Business Machines Corporation	CW3383524		-	166,952	166,952
Pass-Through from John B Pierce Laboratory	295-I PHASE III		-	(10,725)	(10,725)
Pass-Through from Lawrence Berkeley National Laboratory	7343163		-	115,788	115,788
Pass-Through from Lawrence Berkeley National Laboratory	7399340		39,477	30,826	70,303
Pass-Through from Lawrence Berkeley National Laboratory	7461220		-	54,629	54,629
Pass-Through from Lawrence Berkeley National Laboratory	753607		-	32,012	32,012
Pass-Through from Lawrence Berkeley National Laboratory	7536077		-	136,961	136,961
Pass-Through from Lawrence Berkeley National Laboratory	7536077 3		-	37,885	37,885
Pass-Through from Lawrence Berkeley National Laboratory	7547655		-	(442)	(442)
Pass-Through from Lawrence Berkeley National Laboratory	7554173		-	111,792	111,792
Pass-Through from Lawrence Berkeley National Laboratory	7565394		-	169,867	169,867
Pass-Through from Lawrence Berkeley National Laboratory	7628475		-	78,468	78,468
	7635364; DE-AC02-				
Pass-Through from Lawrence Berkeley National Laboratory	05CH11231		-	60,927	60,927
Pass-Through from Lawrence Livermore National Laboratory	B633945		-	136,494	136,494
Pass-Through from Lawrence Livermore National Laboratory	B637786		-	131,333	131,333
Pass-Through from Lawrence Livermore National Laboratory	B640770		-	12,783	12,783
Pass-Through from Lawrence Livermore National Laboratory	B641772		-	331	331
Pass-Through from Lawrence Livermore National Laboratory	B642677		-	16,056	16,056
Pass-Through from Lawrence Livermore National Laboratory	B644848		-	26,243	26,243
Pass-Through from Lawrence Livermore National Laboratory	B645993		-	6,055	6,055
Pass-Through from Lawrence Livermore National Laboratory	B650330		-	22,184	22,184
Pass-Through from Lawrence Livermore National Security, LLC	B648831		-	99,720	99,720
Pass-Through from Lawrence Livermore National Security, LLC	B649142		-	43,785	43,785
Pass-Through from Lawrence Livermore National Security, LLC	B649241		-	203,429	203,429
Pass-Through from Lawrence Livermore National Security, LLC	B650922		-	14,129	14,129
	CCSI2				
Pass-Through from Leidos, Inc.	P010227981 TO 4		-	9,809	9,809
Pass-Through from Leidos, Inc.	P010227981 #2		-	53,188	53,188
Pass-Through from Leidos, Inc.	P010272045		-	6,867	6,867
Pass-Through from Los Alamos National Laboratory	C1047 (421744)		-	449,101	449,101
	LOA 001				
	LANDSBERGER;				
Pass-Through from Los Alamos National Laboratory	PO EP35041		-	101,021	101,021
	PO EP35041;				
Pass-Through from Los Alamos National Laboratory	#C1582		-	373,172	373,172
Pass-Through from Los Alamos National Laboratory	378768		-	(4,690)	(4,690)
Pass-Through from Los Alamos National Laboratory	407626		-	299,867	299,867
Pass-Through from Los Alamos National Laboratory	579068		-	65,897	65,897
Pass-Through from Los Alamos National Laboratory	588340; C350		-	101,648	101,648
Pass-Through from Los Alamos National Laboratory	591421 1		-	81,748	81,748
Pass-Through from Los Alamos National Laboratory	600173		-	930	930
Pass-Through from Los Alamos National Laboratory	607899		-	279,228	279,228
Pass-Through from Los Alamos National Laboratory	620701		-	329,730	329,730
Pass-Through from Los Alamos National Laboratory	623022		-	147,109	147,109
	89233218CNA0000				
Pass-Through from Los Alamos National Laboratory	01		-	106,251	106,251
Pass-Through from Los Alamos National Security, LLC	532498		-	6,251	6,251
Pass-Through from Los Alamos National Security, LLC	585370		-	126,377	126,377
Pass-Through from Midwest Research Institute - National Renewable Energy Lab	AEJ-9-92062-01		-	6,362	6,362
Pass-Through from Midwest Research Institute - National Renewable Energy Lab	2022-10039		-	110,282	110,282
Pass-Through from Mission Support and Test Services LLC	252723		-	118,183	118,183
	DEAC3608GO2830				
Pass-Through from National Renewable Energy Laboratory	8		-	88,244	88,244
Pass-Through from National Renewable Energy Laboratory	2020-10287		-	1,616,549	1,616,549
Pass-Through from National Renewable Energy Laboratory	2021-10595		-	99,253	99,253

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identify Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
<i>Pass-Through from New York State Energy Research and Development Authority</i>	106		-	184,361	184,361
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	M2101979		-	64,041	64,041
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	1923579		-	122,639	122,639
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2010311		-	90	90
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2165519		-	19,953	19,953
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2177155		-	13,032	13,032
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2187580		-	16,647	16,647
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2194391		-	54,858	54,858
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2206680		-	96,334	96,334
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2206870		-	84,599	84,599
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2209309		-	28,172	28,172
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2217089		-	61,532	61,532
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2300919		-	89,705	89,705
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2306469		-	119,475	119,475
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2309490		-	93,116	93,116
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2314444		-	72,002	72,002
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2319599		-	31,210	31,210
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2321714		-	103,052	103,052
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2352477		-	38,615	38,615
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2355728		-	70,045	70,045
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2367736		-	59,966	59,966
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>	2377539 / 1923579		-	13,580	13,580
<i>Pass-Through from Oak Ridge Associated Universities</i>	2379318		-	30,000	30,000
<i>Pass-Through from Oak Ridge Institute for Science and Education</i>	606815		-	149,898	149,898
<i>Pass-Through from Oak Ridge National Laboratory</i>	SAWD-WD-01393 DEAC0500OR2272 5		-	24,715	24,715
<i>Pass-Through from Pacific Northwest Laboratory</i>	LY LOCAL - 476523		-	6,856	6,856
<i>Pass-Through from Pacific Northwest Laboratory</i>	446224		-	52,909	52,909
<i>Pass-Through from Pacific Northwest Laboratory</i>	446225		-	189,977	189,977
<i>Pass-Through from Pacific Northwest Laboratory</i>	556794 1		-	153,762	153,762
<i>Pass-Through from Pacific Northwest Laboratory</i>	590499		-	467,947	467,947
<i>Pass-Through from Pacific Northwest National Laboratory</i>	607981		-	21,277	21,277
<i>Pass-Through from Pacific Northwest National Laboratory</i>	MASTER 401273 / 495		-	4,219	4,219
<i>Pass-Through from Pacific Northwest National Laboratory</i>	MASTER 401273 / 606		-	37,662	37,662
<i>Pass-Through from Pacific Northwest National Laboratory</i>	566305		-	12,000	12,000
<i>Pass-Through from Pacific Northwest National Laboratory</i>	616335		-	162,322	162,322
<i>Pass-Through from Pacific Ocean Energy Trust</i>	M2102138 FA00000640 PO		-	66,156	66,156
<i>Pass-Through from Sandia National Laboratories</i>	#2315262		-	111,044	111,044
<i>Pass-Through from Sandia National Laboratories</i>	NETL1384-2021-03 PO #2333210 (PREVIOUS PO#2233698)		-	9,998	9,998
<i>Pass-Through from Sandia National Laboratories</i>	PO 2074065		-	53,729	53,729
<i>Pass-Through from Sandia National Laboratories</i>	PO 2188913 LO		-	19,410	19,410
<i>Pass-Through from Sandia National Laboratories</i>			-	60,651	60,651

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
Pass-Through from Sandia National Laboratories		PO 2193840	\$ -	\$ 7,026	\$ 7,026
Pass-Through from Sandia National Laboratories		PO 2193850	-	127,946	127,946
		PO 2199673 1			
Pass-Through from Sandia National Laboratories		W/EXT	-	44,690	44,690
Pass-Through from Sandia National Laboratories		PO 2200873	-	71,491	71,491
Pass-Through from Sandia National Laboratories		PO 2208301 1	-	85,300	85,300
		PO 2208301 2 & 3			
Pass-Through from Sandia National Laboratories		& 5	-	54,464	54,464
Pass-Through from Sandia National Laboratories		PO 2208301 4 & 6	-	19,018	19,018
Pass-Through from Sandia National Laboratories		PO 2208322	-	4,384	4,384
Pass-Through from Sandia National Laboratories		PO 2302990	-	69,051	69,051
Pass-Through from Sandia National Laboratories		PO 2331236	-	39,419	39,419
Pass-Through from Sandia National Laboratories		PO 2349212	-	13,379	13,379
		PO 2367261 REV 0	-	28,214	28,214
Pass-Through from Sandia National Laboratories		PO 2375960	-	45,091	45,091
Pass-Through from Sandia National Laboratories		PO 2398583	-	4,351	4,351
Pass-Through from Sandia National Laboratories		PO# 2325276	-	228,474	228,474
Pass-Through from Sandia National Laboratories		PO# 2326703	-	68,212	68,212
Pass-Through from Sandia National Laboratories		PO1969288	-	40,886	40,886
Pass-Through from Sandia National Laboratories		1852754	-	140	140
Pass-Through from Sandia National Laboratories		1885207	-	7,000	7,000
		1885207 PO#			
Pass-Through from Sandia National Laboratories		2327586 REV 2	-	76,648	76,648
Pass-Through from Sandia National Laboratories		1946531	-	95,491	95,491
		1964744; PO			
Pass-Through from Sandia National Laboratories		2158134	-	16,072	16,072
Pass-Through from Sandia National Laboratories		1982247	-	11,253	11,253
Pass-Through from Sandia National Laboratories		2032028	-	187,379	187,379
Pass-Through from Sandia National Laboratories		2061196	-	14,661	14,661
Pass-Through from Sandia National Laboratories		2078597	-	32,926	32,926
Pass-Through from Sandia National Laboratories		2084304 REV 0	-	12,241	12,241
Pass-Through from Sandia National Laboratories		2087561	-	8,537	8,537
Pass-Through from Sandia National Laboratories		2105167	-	142,667	142,667
Pass-Through from Sandia National Laboratories		2161983	-	(125)	(125)
Pass-Through from Sandia National Laboratories		2165595 REV 1	-	108,142	108,142
Pass-Through from Sandia National Laboratories		2175034	-	(3,429)	(3,429)
Pass-Through from Sandia National Laboratories		2188209	-	201,489	201,489
Pass-Through from Sandia National Laboratories		2196151	-	121,553	121,553
Pass-Through from Sandia National Laboratories		2196686	-	11,798	11,798
Pass-Through from Sandia National Laboratories		2202023	-	82,221	82,221
Pass-Through from Sandia National Laboratories		2202732	-	33,244	33,244
Pass-Through from Sandia National Laboratories		2203783 1885207	-	78,785	78,785
Pass-Through from Sandia National Laboratories		2207352	-	66,674	66,674
Pass-Through from Sandia National Laboratories		2207537	-	4,518	4,518
Pass-Through from Sandia National Laboratories		2208309	-	17,972	17,972
Pass-Through from Sandia National Laboratories		2208322	-	67,496	67,496
Pass-Through from Sandia National Laboratories		2211838	-	97,587	97,587
Pass-Through from Sandia National Laboratories		2216387	-	29,263	29,263
Pass-Through from Sandia National Laboratories		2216387 REV 1	-	93,320	93,320
Pass-Through from Sandia National Laboratories		2217763	-	79,726	79,726
Pass-Through from Sandia National Laboratories		2220360	-	(3,331)	(3,331)
Pass-Through from Sandia National Laboratories		2225678	-	11,661	11,661
Pass-Through from Sandia National Laboratories		2241870	-	86,544	86,544
Pass-Through from Sandia National Laboratories		2243911	-	52,711	52,711
Pass-Through from Sandia National Laboratories		2258201	-	16,602	16,602
Pass-Through from Sandia National Laboratories		2261756	-	80,459	80,459
Pass-Through from Sandia National Laboratories		2273667	-	14,091	14,091
Pass-Through from Sandia National Laboratories		2289405	-	17,294	17,294
Pass-Through from Sandia National Laboratories		2293824	-	9,999	9,999
Pass-Through from Sandia National Laboratories		2300717	-	22,253	22,253
Pass-Through from Sandia National Laboratories		2303068	-	79,580	79,580
Pass-Through from Sandia National Laboratories		2311536	-	125,000	125,000
Pass-Through from Sandia National Laboratories		2311794	-	64,238	64,238
Pass-Through from Sandia National Laboratories		2316834	-	164,155	164,155
Pass-Through from Sandia National Laboratories		2317831	-	86,568	86,568
Pass-Through from Sandia National Laboratories		2318053	-	136,794	136,794
		2327586 LOA 001			
Pass-Through from Sandia National Laboratories		BABAJAM-FEREMI	-	8,237	8,237
Pass-Through from Sandia National Laboratories		2334727	-	29,213	29,213
Pass-Through from Sandia National Laboratories		2343502	-	80,769	80,769
Pass-Through from Sandia National Laboratories		2369558	-	62,141	62,141

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
<i>Pass-Through from Sandia National Laboratories</i>		2370166	\$ -	\$ 14,596	\$ 14,596
<i>Pass-Through from Sandia National Laboratories</i>		2375625	-	559	559
<i>Pass-Through from Shear Form, Inc.</i>		M2202163	-	50,000	50,000
<i>Pass-Through from Stanford University</i>		206314	-	19,327	19,327
<i>Pass-Through from Stanford University SLAC National Accelerator Laboratory</i>		198864	-	200,776	200,776
<i>Pass-Through from Stanford University SLAC National Accelerator Laboratory</i>		219356	-	18,243	18,243
<i>Pass-Through from The Algae Foundation</i>		UTA21-000389- NCE	-	59,996	59,996
<i>Pass-Through from Triad National Securities, LLC</i>		644658	-	3,955	3,955
<i>Pass-Through from University of California - Berkeley</i>		7580816	-	35,000	35,000
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		OF-60238	-	39,087	39,087
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		OF-60203	-	78,024	78,024
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		2F-60032	-	53,913	53,913
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		2F-60050	-	48,735	48,735
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		2F-60100	-	45,568	45,568
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		2F-60110	-	27,428	27,428
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		9F-60002 4	-	122,119	122,119
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		9F-60108	-	80,835	80,835
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		092736-18498	-	19,745	19,745
<i>Pass-Through from University of Michigan</i>		K00011159	-	36,161	36,161
<i>Pass-Through from UChicago Argonne, LLC</i>		0-P106-P-00091-00 / OF-60099	-	9	9
<i>Pass-Through from UT - Battelle, LLC</i>		CV27481	-	43,301	43,301
<i>Pass-Through from UT - Battelle, LLC</i>		CW34071	-	51,216	51,216
<i>Pass-Through from UT - Battelle, LLC</i>		4000181590	789,327	149,551	938,878
<i>Pass-Through from UT - Battelle, LLC</i>		4000185533	-	26,825	26,825
<i>Pass-Through from UT - Battelle, LLC</i>		6400016459	-	17,133	17,133
<i>Pass-Through from UT - Battelle, LLC</i>		6400016665; PO	-	-	-
<i>Pass-Through from UT - Battelle, LLC</i>		4000192784	-	307,454	307,454
<i>Pass-Through from Wood Environment and Infrastructure Solutions, Inc.</i>		F013901152	-	-	-
<i>Pass-Through from Wood Environment and Infrastructure Solutions, Inc.</i>		SASW	-	26,461	26,461
<i>Pass-Through from Wood Environment and Infrastructure Solutions, Inc.</i>		F015600033	-	24,146	24,146
<i>Pass-Through from Wood Environment and Infrastructure Solutions, Inc.</i>		F015600033 CO1	-	-	-
<i>Pass-Through from Wood Environment and Infrastructure Solutions, Inc.</i>		BOREHOLE	-	12,521	12,521
Total - ALN 81.XXX			1,083,723	30,838,249	31,921,972
State Energy Program	81.041		-	237,437	237,437
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		PO# N000430785	-	37,743	37,743
Total - ALN 81.041			-	275,180	275,180
Office of Science Financial Assistance Program	81.049		4,079,794	28,524,005	32,603,799
<i>Pass-Through from Accelerator Technology Corporation</i>		M2102948	-	38,507	38,507
<i>Pass-Through from Alien Sandbox LLC</i>		UTA21-000451	-	102,347	102,347
<i>Pass-Through from Altech, Inc.</i>		UTA21-000016	-	(85)	(85)
<i>Pass-Through from American Maglev Technology, Inc.</i>		DE-SC0021489	-	35,685	35,685
<i>Pass-Through from Austin Geotech Services, Inc.</i>		UTA18-000591	-	14,472	14,472
<i>Pass-Through from AMPeers, LLC</i>		DE-SC0020717	-	96,782	96,782
<i>Pass-Through from AMPeers, LLC</i>		DE-SC0021689	-	9,390	9,390
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		183672	-	12,648	12,648
<i>Pass-Through from Baylor University</i>		180591	-	47,527	47,527
<i>Pass-Through from Board of Regents of the University of Wisconsin System</i>		809K244	-	467,665	467,665
<i>Pass-Through from Case Western Reserve University</i>		RES515491	-	107,333	107,333
<i>Pass-Through from Case Western Reserve University</i>		RES516681	-	62,641	62,641
<i>Pass-Through from Celadyne Technologies, Inc.</i>		UTA20-000532	-	-	-
<i>Pass-Through from Central Michigan University</i>		#20SC500507	-	2,800	2,800
<i>Pass-Through from Central Michigan University</i>		F63460	-	54,285	54,285
<i>Pass-Through from Central Michigan University</i>		F64698	-	196,507	196,507
<i>Pass-Through from Columbia University</i>		GG015568	-	108,931	108,931
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300158329	-	3,198	3,198
<i>Pass-Through from Cornell University</i>		86856-11155	-	3,919	3,919
<i>Pass-Through from Cornell University</i>		86856-11155 (COMP	-	-	-
<i>Pass-Through from Cornell University</i>		RENEWAL)	-	80,281	80,281
<i>Pass-Through from Cyentech Consulting LLC</i>		DE-SC0020595	-	30,041	30,041
<i>Pass-Through from Cyentech Consulting LLC</i>		000176282	-	22,947	22,947
<i>Pass-Through from Cyentech Consulting LLC</i>		000180022	-	66,366	66,366
<i>Pass-Through from Cyentech Consulting LLC</i>		000181116	-	22,739	22,739

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
<i>Pass-Through from Electron Energy Corporation</i>		M2000515	\$ -	\$ 8,741	\$ 8,741
<i>Pass-Through from Electron Energy Corporation</i>		M2200029	-	43,999	43,999
<i>Pass-Through from Florida State University</i>		R01974	-	39,910	39,910
<i>Pass-Through from General Atomics</i>		4500077991	-	20,911	20,911
<i>Pass-Through from Illinois Rocstar LLC</i>		M2001902	-	71,066	71,066
		UTAUS-			
<i>Pass-Through from Intelligent Fiber Optic Systems Corporation</i>		FA00000407	-	56,396	56,396
<i>Pass-Through from Ligo Analytics, Inc</i>		DE-SC0019600	-	266,786	266,786
<i>Pass-Through from Ligo Analytics, Inc</i>		DE-SC0021600	-	40,630	40,630
		SBIR-DE-			
<i>Pass-Through from Ligo Analytics, Inc</i>		SC0021600	-	58,194	58,194
		S5476; PO			
<i>Pass-Through from Massachusetts Institute of Technology</i>		#659002	-	137,484	137,484
		60057541 PO			
<i>Pass-Through from Ohio State University</i>		RF01470709	-	81,300	81,300
<i>Pass-Through from Penn State University</i>		S002355-US E	-	76,882	76,882
		5605-UTA-LSJU-			
<i>Pass-Through from Penn State University</i>		4215	-	79,301	79,301
<i>Pass-Through from Penn State University</i>		5943-UT- E-1090	-	92,214	92,214
		10-03531-104396-			
<i>Pass-Through from Physical Sciences, Inc.</i>		46	-	(16,307)	(16,307)
<i>Pass-Through from QuesTek Innovations</i>		M2003084	-	206,957	206,957
<i>Pass-Through from Regents of the University of California</i>		10202	-	205,531	205,531
<i>Pass-Through from Research Foundation of Suny</i>		68856-1119493 4	-	224,156	224,156
		21-1505-6229-			
<i>Pass-Through from San Jose State University Research Foundation</i>		TAMU	-	52,652	52,652
<i>Pass-Through from Sporian Microsystems, Inc.</i>		650-000-0180-00	-	97,588	97,588
<i>Pass-Through from Stanford University</i>		62739545-217435	-	114,334	114,334
<i>Pass-Through from Stony Brook University</i>		72115/1126474/2	-	100,380	100,380
<i>Pass-Through from TexPower, Inc.</i>		UTA19-001154	-	63,800	63,800
		:00010787; PO			
<i>Pass-Through from University of California - Berkeley</i>		#BB01561891	-	10,157	10,157
<i>Pass-Through from University of California - Davis</i>		A20-3254-S001	-	49,111	49,111
<i>Pass-Through from University of California - Davis</i>		A20-3255-S001	-	46,345	46,345
<i>Pass-Through from University of California - Davis</i>		A20-3268-S001	-	50,533	50,533
<i>Pass-Through from University of Florida</i>		00001891	-	69,487	69,487
<i>Pass-Through from University of Florida</i>		00002502	-	39,574	39,574
<i>Pass-Through from University of Illinois</i>		090634-16987	-	45,734	45,734
<i>Pass-Through from University of Michigan</i>		K00013028	-	57,166	57,166
<i>Pass-Through from University of South Carolina</i>		22-4610	-	28,558	28,558
<i>Pass-Through from University of Southern California</i>		110847897	-	455,746	455,746
<i>Pass-Through from UT - Battelle, LLC</i>		CW20296	-	68,467	68,467
<i>Pass-Through from UT - Battelle, LLC</i>		4000163332	-	44,989	44,989
<i>Pass-Through from Wake Forest University</i>		DESC0019902	-	120,951	120,951
		WU-20-169- 1/			
<i>Pass-Through from Washington University - St. Louis</i>		ST00000072	-	71,281	71,281
		WU-20-169/			
<i>Pass-Through from Washington University - St. Louis</i>		2940980H	-	4,249	4,249
		UTAUS-			
<i>Pass-Through from X-ScaleSolutions, LLC</i>		FA00000808	-	10,177	10,177
<i>Pass-Through from Zyvex Labs, LLC</i>		DESC0018527	-	104,172	104,172
<i>Pass-Through from Zyvex Labs, LLC</i>		DESC0020827	-	67,574	67,574
Total - ALN 81.049			4,079,794	33,578,107	37,657,901
University Coal Research	81.057		-	424,741	424,741
Conservation Research and Development	81.086		6,598,012	5,359,317	11,957,329
<i>Pass-Through from Auburn University</i>		20-ME-211809-UT	-	39,274	39,274
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		516883	-	83,848	83,848
<i>Pass-Through from Drexel University</i>		950016	-	127,517	127,517
<i>Pass-Through from Georgia Institute of Technology</i>		D9071-G1	-	107,884	107,884
<i>Pass-Through from Houston Advanced Research Center</i>		UH9141	-	140,622	140,622
<i>Pass-Through from Idaho National Laboratory</i>		255179	-	152,827	152,827
<i>Pass-Through from Iowa State University</i>		024148A	-	135,058	135,058
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7539320	-	31,946	31,946
<i>Pass-Through from Slipstream Group, Inc.</i>		M2200585	-	49,546	49,546
<i>Pass-Through from Tennessee Technological University</i>		125450658	-	71,017	71,017
<i>Pass-Through from University of Alabama</i>		A19-0455-S003	-	26,832	26,832
		112753359; MP			
<i>Pass-Through from University of California - San Diego</i>		#S9002206	-	103,700	103,700
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		9F-60262	-	88,300	88,300

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
		1560004; PO			
<i>Pass-Through from University of Colorado</i>		1001427884	\$ -	\$ 23,705	\$ 23,705
<i>Pass-Through from University of Maryland</i>		94799-Z7096202	-	36,215	36,215
<i>Pass-Through from University of Minnesota</i>		A008635501	-	88,746	88,746
<i>Pass-Through from Worcester Polytechnic Institute</i>		DE-EE0006250	-	133,226	133,226
Total - ALN 81.086			6,598,012	6,799,580	13,397,592
Renewable Energy Research and Development	81.087		1,126,925	2,510,532	3,637,457
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888	100,809	491,581	592,390
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-02-7	95,005	48,147	143,152
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-03-2-5	-	49,334	49,334
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-09-03	283,495	138,975	422,470
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-10-08	546,406	188,042	734,448
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-10-09B	-	9,514	9,514
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0009768	-	14,919	14,919
<i>Pass-Through from Battelle Pacific Northwest Division</i>		534174	-	468,329	468,329
<i>Pass-Through from Battelle Pacific Northwest Division</i>		586760	-	687,232	687,232
<i>Pass-Through from Duke University</i>		323-0268	7,156	1,212	8,368
<i>Pass-Through from Frontier Energy, Inc.</i>		UTA20-000766	-	34,074	34,074
<i>Pass-Through from Frontier Energy, Inc.</i>		UTA20-000766; 21733 000; UT0203-21733	-	460,740	460,740
<i>Pass-Through from Gas Technology Institute</i>		S884	-	52,692	52,692
<i>Pass-Through from General Motors</i>		4300584241- E	-	-	-
<i>Pass-Through from Johns Hopkins University</i>		#DE-EE0007651	-	63,148	63,148
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		DEEE0008215	-	3,495	3,495
<i>Pass-Through from Mississippi State University</i>		B651037	-	27,523	27,523
<i>Pass-Through from Oregon State University</i>		060803 362308 02	-	20,391	20,391
<i>Pass-Through from Pacific Northwest National Laboratory</i>		G0185A-A	-	15,253	15,253
<i>Pass-Through from Pacific Northwest National Laboratory</i>		575425	-	198,326	198,326
<i>Pass-Through from Pacific Northwest National Laboratory</i>		576830	-	12,139	12,139
<i>Pass-Through from Pacific Northwest National Laboratory</i>		623496	-	40,483	40,483
<i>Pass-Through from Pacific Ocean Energy Trust</i>		M2102138	-	186,600	186,600
<i>Pass-Through from Penn State University</i>		S001603	-	126,874	126,874
<i>Pass-Through from Regal Beloit America, Inc.</i>		M1702739	-	(1)	(1)
<i>Pass-Through from Regents of the University of California</i>		4550 G WA324	285,593	158,976	444,569
<i>Pass-Through from Sandia National Laboratories</i>		1976307 / 2144932	-	40,190	40,190
<i>Pass-Through from Sandia National Laboratories</i>		2227616	-	33,018	33,018
<i>Pass-Through from Shell International Exploration and Production, Inc.</i>		DE-EE0009387	-	181,196	181,196
<i>Pass-Through from Sydem LLC</i>		2020-SYNDEM-001-TTU	-	31,153	31,153
<i>Pass-Through from The Pennsylvania State University</i>		S001602-UCLA	-	55,153	55,153
<i>Pass-Through from University of Arkansas</i>		UA2020-166	-	166,258	166,258
<i>Pass-Through from University of Arkansas System</i>		UA2020-197	-	-	-
<i>Pass-Through from University of California - Los Angeles</i>		EKSIOGLU	-	124,812	124,812
<i>Pass-Through from University of Illinois</i>		4550 G YA222	-	158,575	158,575
<i>Pass-Through from University of Utah</i>		093140-17559	-	13,774	13,774
<i>Pass-Through from University of Utah</i>		10039612- UTAUSTIN-4-2492-AF1	20,800	172,140	192,940
<i>Pass-Through from Washington State University</i>		130616- SPC002331	-	229,778	229,778
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		DEEE0009424	-	1,304	1,304
Total - ALN 81.087			2,466,189	7,215,881	9,682,070
Fossil Energy Research and Development	81.089		9,238,780	7,236,956	16,475,736
<i>Pass-Through from Colorado State University</i>		G-31951-02	-	11,264	11,264
<i>Pass-Through from Colorado State University</i>		G-31951-03	-	152,020	152,020
<i>Pass-Through from Colorado State University</i>		G-31951-04	-	18,523	18,523
<i>Pass-Through from Gas Technology Institute</i>		S1056	-	70,934	70,934
<i>Pass-Through from Membrane Technology and Research, Inc.</i>		S919	-	1,647	1,647
<i>Pass-Through from Old Dominion University</i>		UTA19-000508	-	25,927	25,927
<i>Pass-Through from Parametric Solutions, Inc.</i>		20-114-300542-010 P21000033	-	82,898	82,898
<i>Pass-Through from Parametric Solutions, Inc.</i>			-	39,811	39,811

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
<i>Pass-Through from Penn State University</i>		5842-UTA- E-1544 5-340-0216353- 66792L; PO#	\$ -	\$ 45,798	\$ 45,798
<i>Pass-Through from RTI International</i>		66792L SSEB- SECARBUSA-931-	-	43,895	43,895
<i>Pass-Through from Southern States Energy Board</i>		TXBEG-2020-001 SSEB-SECARB3- 973-T13BEG-TI-	-	315,839	315,839
<i>Pass-Through from Southern States Energy Board</i>		2008-019	-	2,657	2,657
<i>Pass-Through from The Pennsylvania State University</i>		S000655- E	-	78,668	78,668
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		101914-18216	-	56,671	56,671
<i>Pass-Through from Washington University</i>		WU-22-0144	-	36,060	36,060
<i>Pass-Through from West Virginia University</i>		19-608-TAMU	-	30,639	30,639
Total - ALN 81.089			9,238,780	8,250,207	17,488,987
Epidemiology and Other Health Studies Financial Assistance Program	81.108		-	200,892	200,892
<i>Pass-Through from Drexel University</i>		231352630	-	(191)	(191)
Total - ALN 81.108			-	200,701	200,701
Stewardship Science Grant Program	81.112		2,649,405	3,621,827	6,271,232
<i>Pass-Through from University of Nevada</i>		UNR-21-53	-	21,644	21,644
Total - ALN 81.112			2,649,405	3,643,471	6,292,876
Defense Nuclear Nonproliferation Research	81.113		-	44,761	44,761
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-000372-G11 AWD-000372-G9;	-	282,019	282,019
<i>Pass-Through from Georgia Institute of Technology</i>		PO-5050702	-	237,515	237,515
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7547773 00009331	143,712	117,662	261,374
<i>Pass-Through from University of California - Berkeley</i>		BB00838699	-	41,660	41,660
<i>Pass-Through from University of California - Berkeley</i>		00010834 K00009802 /	-	114,273	114,273
<i>Pass-Through from University of Michigan</i>		3005795901	-	230,697	230,697
<i>Pass-Through from University of Michigan</i>		K00016414	-	73,236	73,236
Total - ALN 81.113			143,712	1,141,823	1,285,535
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	480,792	480,792
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		MECC M2201839	-	7,976	7,976
<i>Pass-Through from National Fire Protection Association</i>		17236 001	-	167,463	167,463
Total - ALN 81.117			-	656,231	656,231
Nuclear Energy Research, Development and Demonstration	81.121		494,742	2,643,440	3,138,182
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		195965	-	154,910	154,910
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		214014	-	8,836	8,836
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		223585	-	(18,989)	(18,989)
<i>Pass-Through from Ohio State University</i>		GR111755	-	10,971	10,971
<i>Pass-Through from Pacific Northwest National Laboratory</i>		572172	-	232,715	232,715
<i>Pass-Through from Penn State University</i>		S001259	-	136,163	136,163
<i>Pass-Through from Penn State University</i>		S001374-US E	-	36,777	36,777
<i>Pass-Through from Purdue University</i>		14000472-005	-	32,306	32,306
<i>Pass-Through from Triad National Securities, LLC</i>		463009	-	27,632	27,632
<i>Pass-Through from University of Illinois - Champaign</i>		093238-17181	-	49,330	49,330
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-1120-0022-002	-	87,887	87,887
<i>Pass-Through from University of Nevada - Las Vegas</i>		GR14419	-	127,887	127,887
<i>Pass-Through from University of Oklahoma</i>		2018-20	-	(2,098)	(2,098)
<i>Pass-Through from University of Pittsburgh</i>		AWD00003173 416983-1	-	64,462	64,462
<i>Pass-Through from University of Tennessee - Knoxville</i>		A21-0478-S001	-	135,458	135,458
<i>Pass-Through from University of Wisconsin - Madison</i>		0000001085	-	78,968	78,968
<i>Pass-Through from Westinghouse Electric Company</i>		PO 4500780326	921	112	1,033
Total - ALN 81.121			495,663	3,806,767	4,302,430
Electricity Research, Development and Analysis	81.122		487,307	692,839	1,180,146
<i>Pass-Through from Los Alamos National Laboratory</i>		616754	-	1,141,472	1,141,472
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		9F-60172	-	14,547	14,547
Total - ALN 81.122			487,307	1,848,858	2,336,165

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		\$ 2,775,310	\$ 5,330,337	\$ 8,105,647
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5124	-	50,598	50,598
<i>Pass-Through from Florida International University</i>		506	-	286,438	286,438
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000429677	-	110,433	110,433
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B640889	-	369,424	369,424
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B641170	-	28,950	28,950
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B641173	-	453,191	453,191
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B646055	-	79,459	79,459
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B650840	-	66,992	66,992
<i>Pass-Through from Los Alamos National Laboratory</i>		476278	-	176,298	176,298
<i>Pass-Through from Navajo Technical University</i>		NTU-42541	-	103,940	103,940
<i>Pass-Through from New Mexico State University</i>		Q02286	-	158,811	158,811
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>		2288499	-	50,000	50,000
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>		2324544	-	97,528	97,528
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>		2328561	-	58,537	58,537
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>		2334552	-	89,444	89,444
<i>Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia</i>		2340874	-	92,597	92,597
<i>Pass-Through from Savannah River Nuclear Solutions, LLC</i>		BOA 875	-	71,957	71,957
<i>Pass-Through from Sistema Universitario Ana G. Mendez Incorporado</i>		2021T-01	-	245,160	245,160
<i>Pass-Through from Triad National Securities, LLC</i>		1007621	-	162,011	162,011
<i>Pass-Through from Triad National Securities, LLC</i>		533198	-	38,237	38,237
Total - ALN 81.123			2,775,310	8,120,342	10,895,652
Predictive Science Academic Alliance Program	81.124		-	2,935,682	2,935,682
<i>Pass-Through from University of Colorado - Boulder</i>		DENA0003962	-	145,651	145,651
Total - ALN 81.124			-	3,081,333	3,081,333
Advanced Research Projects Agency - Energy	81.135		2,139,881	3,923,085	6,062,966
<i>Pass-Through from Aquanis, Inc.</i>		DEAR0001011	-	383,785	383,785
<i>Pass-Through from Arizona State University</i>		A 00000409	-	163,587	163,587
<i>Pass-Through from ADMA Products, Inc.</i>		C13-00682	-	(38,909)	(38,909)
<i>Pass-Through from Oklahoma State University</i>		2-526480 TAMU	-	199,134	199,134
<i>Pass-Through from Oregon State University</i>		G0183A-C	-	54,846	54,846
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		A20-0024-S001;PO	-	-	-
<i>Pass-Through from Sapientai LLC</i>		P269719	-	47,631	47,631
<i>Pass-Through from SixPoint Materials, Inc.</i>		UTA20-001170	-	23,584	23,584
<i>Pass-Through from University of Colorado - Boulder</i>		DE AR0001562	-	41,243	41,243
<i>Pass-Through from University of Colorado - Boulder</i>		1561501	-	149,860	149,860
<i>Pass-Through from University of Florida</i>		UFDSP00012003;P	-	-	-
<i>Pass-Through from University of Tennessee</i>		0056459	-	8,354	8,354
<i>Pass-Through from University of Virginia</i>		A21-1349-S001	-	102,905	102,905
<i>Pass-Through from University of Virginia</i>		DEAR0000667	-	39,432	39,432
Total - ALN 81.135			2,139,881	5,098,537	7,238,418
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		-	81,871	81,871
<i>Pass-Through from Vanderbilt University</i>		UNIV62178	-	81,871	81,871
Total - U.S. Department of Energy			32,157,776	115,061,879	147,219,655
U.S. Department of Education					
U.S. Department of Education	84.XXX		-	-	-
<i>Pass-Through from American Institutes for Research</i>		0488000002	-	45,379	45,379
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000376797	-	749	749
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000376825	-	15,889	15,889
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000382307	-	1	1

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Education (continued)					
<i>Pass-Through from UT - Battelle, LLC</i>	4000181886		\$ -	\$ (16,009)	\$ (16,009)
Total - ALN 84.XXX			-	46,009	46,009
Adult Education - Basic Grants to States	84.002A		-	413,422	413,422
Total - ALN 84.002			-	413,422	413,422
National Resource Centers Program	84.015A		-	230,937	230,937
Total - ALN 84.015			-	230,937	230,937
Undergraduate International Studies and Foreign Language Programs	84.016		-	45,409	45,409
International Research and Studies	84.017A		-	108,690	108,690
Total - ALN 84.017			-	108,690	108,690
Overseas Programs - Group Projects Abroad	84.021		-	44,331	44,331
Higher Education Institutional Aid	84.031		112,482	485,715	598,197
Title III Part A Programs - Strengthening Institutions Program	84.031A		-	223,592	223,592
Hispanic-Serving Institutions - Science Technology Engineering or Mathematics and Articulation Programs	84.031C		288,911	918,190	1,207,101
<i>Pass-Through from Alvin Community College</i>		P031C160219	-	(1,316)	(1,316)
<i>Pass-Through from Amarillo College</i>		P031C1602044	-	18,037	18,037
Total - ALN 84.031C			288,911	934,911	1,223,822
Promoting Postbaccalaureate Opportunities for Hispanic Americans Program	84.031M		-	393,621	393,621
Developing Hispanic-Serving Institutions Program	84.031S		55,861	1,949,099	2,004,960
<i>Pass-Through from Northwest Vista College</i>		1000BONNER- P031S1801	-	261,904	261,904
Total - ALN 84.031S			55,861	2,211,003	2,266,864
Total - ALN 84.031			457,254	4,248,842	4,706,096
Fund for the Improvement of Postsecondary Education - First in the World - Development	84.116F		-	(690)	(690)
Modeling and Simulation Program	84.116S		-	95,592	95,592
Fund for the Improvement of Postsecondary Education - Open Textbooks Pilot Program	84.116T		110,694	97,467	208,161
Total - ALN 84.116			110,694	192,369	303,063
Minority Science and Engineering Improvement	84.120A		71,616	1,060,519	1,132,135
Total - ALN 84.120			71,616	1,060,519	1,132,135
Rehabilitation Long-Term Training	84.129		-	189,374	189,374
Migrant Education College Assistance Migrant Program	84.149A		-	267,358	267,358
Total - ALN 84.149			-	267,358	267,358
Graduate Assistance in Areas of National Need	84.200A		-	174,800	174,800
Total - ALN 84.200			-	174,800	174,800
Javits Gifted and Talented Students Education <i>Pass-Through from West Virginia University</i>	84.206A	19-853-TAMU	-	21,073	21,073
Total - ALN 84.206			-	21,073	21,073
TRIO McNair Post-Baccalaureate Achievement	84.217A		-	1,347,070	1,347,070
Total - ALN 84.217			-	1,347,070	1,347,070

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Education (continued)					
Centers for International Business Education	84.220A		\$ -	\$ 432,025	\$ 432,025
Total - ALN 84.220			-	432,025	432,025
Rehabilitation Training Technical Assistance Centers <i>Pass-Through from University of Wisconsin - Madison</i>	84.264	1061	-	32,023	32,023
Comprehensive Centers <i>Pass-Through from Westat, Inc.</i>	84.283B	6730-S-012	-	(14,313)	(14,313)
National Comprehensive Center on Improving Literacy for Students with Disabilities <i>Pass-Through from Boston University</i>	84.283D	4500004178	-	34,499	34,499
Total - ALN 84.283			-	20,186	20,186
Twenty-First Century Community Learning Centers <i>Pass-Through from Communities In Schools of The South Plains, Inc</i>	84.287C	22-0265- MCNAUGHTAN	-	15,618	15,618
Total - ALN 84.287			-	15,618	15,618
Education Research <i>Pass-Through from Harvard University</i>	84.305A	108164-5110832	1,104,373	5,049,553	6,153,926
<i>Pass-Through from Michigan State University</i>		RC112756 - TAMU F3478-01; PO# IB00524365	-	61,973	61,973
<i>Pass-Through from New York University</i>		2020-0565-02	-	24,706	24,706
<i>Pass-Through from North Carolina State University</i>		5830-1538-00-A	-	90,974	90,974
<i>Pass-Through from University of South Florida</i>		795K631	-	36,303	36,303
<i>Pass-Through from University of Wisconsin - Madison</i>		201035-434	-	79,668	79,668
<i>Pass-Through from Utah State University</i>			-	30,755	30,755
			-	127,838	127,838
Total - ALN 84.305A			1,104,373	5,501,770	6,606,143
Education Research and Development Centers Improving Teaching and Learning in Postsecondary Institutions	84.305C		663,471	691,985	1,355,456
<i>Pass-Through from Research for Action</i>		UTA21- 000372;P00371V03 59-001	-	38,235	38,235
<i>Pass-Through from Teachers College - Columbia University</i>		511135	-	(1,174)	(1,174)
<i>Pass-Through from Tulane University</i>		TUL-SCC-556413- 19/20	-	30,014	30,014
COVID-19 - Education Research and Development Centers Improving Teaching and Learning in Postsecondary Institutions <i>Pass-Through from University of Delaware</i>	R305S210008		-	21,736	21,736
Total - ALN 84.305C			663,471	780,796	1,444,267
Statistical and Research Methodology in Education <i>Pass-Through from University of California - Los Angeles</i>	84.305D	0875 G YA570	24,615	134,848	159,463
Total - ALN 84.305D			-	17,909	17,909
			24,615	152,757	177,372
Research Grants Focused on Systematic Replication <i>Pass-Through from American Institutes for Research</i>	84.305R	0501100001	-	14,109	14,109
Total - ALN 84.305R			-	131,919	131,919
Total - ALN 84.305			-	146,028	146,028
			1,792,459	6,581,351	8,373,810
Research in Special Education <i>Pass-Through from Oregon Research Institute</i>	84.324	R324A200153	109,330	163,397	272,727
<i>Pass-Through from Penn State University</i>		S001172-IES	-	58,075	58,075
			-	10,876	10,876
Total - ALN 84.324			109,330	232,348	341,678
Special Education Research Cognition and Student Learning <i>Pass-Through from Michigan State University</i>	84.324A	RC112762 SPC- 1000005227/GR12 4079	301,514	2,280,085	2,581,599
<i>Pass-Through from Ohio State University</i>			-	58,746	58,746
			-	43,459	43,459

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Education (continued)					
<i>Pass-Through from University of California - Riverside</i>		S-000854	\$ -	\$ 93	\$ 93
<i>Pass-Through from University of California - Riverside</i>		S-001573	-	2,544	2,544
<i>Pass-Through from University of Maryland</i>		93154-Z2028201	-	168,603	168,603
<i>Pass-Through from University of Nebraska</i>		24-1714-0222-002	-	97,825	97,825
<i>Pass-Through from Vanderbilt University</i>		UNIV61612; PO# P21010459	-	84,749	84,749
<i>Pass-Through from Vanderbilt University</i>		UNIV62297 PO#P22011326	-	97,951	97,951
Total - ALN 84.324A			301,514	2,834,055	3,135,569
Research Training Programs in Special Education	84.324B		-	173,632	173,632
Research Networks Focused on Critical Problems of Education Policy and Practice in Special Education	84.324N		-	830,370	830,370
Research Grants Focused on Systematic Replication in Special Education	84.324R				
<i>Pass-Through from University of Oregon</i>		281740A GM10186 PO #2272871	-	44,475	44,475
<i>Pass-Through from University of Virginia</i>			-	56,884	56,884
Total - ALN 84.324R			-	101,359	101,359
COVID-19 - Research to Accelerate Pandemic Recovery in Special Education	84.324X		-	202,952	202,952
Total - ALN 84.324			410,844	4,374,716	4,785,560
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325				
<i>Pass-Through from Baylor University</i>		1001265-02	-	303,627	303,627
			-	35,786	35,786
Total - ALN 84.325			-	339,413	339,413
Preparation of Special Education, Early Intervention, and Related Services Leadership Personnel	84.325D				
<i>Pass-Through from Baylor University</i>		1001265-01	-	610,377	610,377
<i>Pass-Through from University of Oklahoma</i>		2022-72	-	21,126	21,126
<i>Pass-Through from University of Tennessee</i>		A22-0404-S001	-	12,078	12,078
			-	41,277	41,277
Total - ALN 84.325D			-	684,858	684,858
Interdisciplinary Preparation in Special Education, Early Intervention, and Related Services for Personnel Serving Children with Disabilities who have High-Intensity Needs	84.325K				
<i>Pass-Through from Kent State University</i>		401018-UTA	-	31,328	31,328
			-	5,499	5,499
Total - ALN 84.325K			-	36,827	36,827
Total - ALN 84.325			-	1,061,098	1,061,098
Postsecondary Education Center for Individuals who are Deaf	84.326D		66,020	3,126,763	3,192,783
Technical Assistance and Dissemination Center on Improving Literacy through Supporting Elementary School Leaders	84.326L				
<i>Pass-Through from University of Oregon</i>		281520D 1	-	12,429	12,429
Model Demonstration Projects to Develop Coaching Systems	84.326M		43,374	349,079	392,453
<i>Pass-Through from University of Maryland</i>		94866-Z2031201	-	125,076	125,076
<i>Pass-Through from University of Missouri - Columbia</i>		C00059710-2	-	142,950	142,950
Total - ALN 84.326M			43,374	617,105	660,479
National Center for Students with Disabilities Who Require Intensive Intervention	84.326Q				
<i>Pass-Through from American Institutes for Research</i>		H326Q21001; PO# 0520600001	-	33,796	33,796
Center for Systemic Improvement	84.326R				
<i>Pass-Through from WestEd</i>		UTA19-001417	-	384,810	384,810
Total - ALN 84.326			109,394	4,174,903	4,284,297

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Education (continued)					
Stepping-Up Technology Implementation <i>Pass-Through from University of Oregon</i>	84.327S	224790A	\$ -	\$ 521	\$ 521
Total - ALN 84.327			-	521	521
Special Education Studies and Evaluations	84.329		-	295,363	295,363
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		336,910	548,062	884,972
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) State Grants	84.334S		-	842,237	842,237
Total - ALN 84.334			336,910	1,390,299	1,727,209
Teacher Quality Partnership Program	84.336S		-	413,879	413,879
Total - ALN 84.336			-	413,879	413,879
English Language Acquisition State Grants	84.365A		-	426,456	426,456
National Professional Development Program	84.365Z		25,740	2,463,555	2,489,295
<i>Pass-Through from Baylor University</i>		1001275-01; ORD0056385	-	23,749	23,749
<i>Pass-Through from Baylor University</i>		1001275-02 EDU023-01	-	27,352	27,352
<i>Pass-Through from President and Board of Trustees of Santa Clara College</i>		SC00000000	-	39,783	39,783
<i>Pass-Through from University of California - Santa Cruz</i>		A22-0375-S003	-	11,106	11,106
Total - ALN 84.365Z			25,740	2,565,545	2,591,285
Total - ALN 84.365			25,740	2,992,001	3,017,741
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407A		-	1,108,670	1,108,670
Total - ALN 84.407			-	1,108,670	1,108,670
Education Innovation and Research - Expansion Grants	84.411A				
<i>Pass-Through from Intercultural Development Research Association</i>		REENERGIZE- 2017-01	-	33,988	33,988
Education Innovation and Research - Mid-phase Grants	84.411B		251,700	2,989,353	3,241,053
<i>Pass-Through from Harmony Public Schools</i>		M1900975 G002048-UT- KETTERLINGELLE R	-	273,517	273,517
<i>Pass-Through from Southern Methodist University</i>			-	126	126
Total - ALN 84.411B			251,700	3,262,996	3,514,696
Education Innovation and Research - Early-phase grants	84.411C				
<i>Pass-Through from Touro College</i>		120120-SC03	-	2,300	2,300
Total - ALN 84.411			251,700	3,299,284	3,550,984
Supporting Effective Educator Development Program	84.423A		228,291	6,575,759	6,804,050
Total - ALN 84.423			228,291	6,575,759	6,804,050
COVID-19 - Discretionary Grants Rethink K-12 Education Models Grants	84.425B		-	282,566	282,566
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C		-	253,020	253,020
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E		-	250,623	250,623
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F		-	100,840	100,840
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		-	864,174	864,174
Total - ALN 84.425			-	1,751,223	1,751,223
Total - U.S. Department of Education			3,794,902	42,909,122	46,704,024

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		2021-0162	\$ -	\$ 2,829	\$ 2,829
		2021-0191	-	24,641	24,641
		2021-0234	-	1,460	1,460
		3001403283	-	80,096	80,096
		5R50CA243698-03	-	123,880	123,880
		74-1761309	-	198,528	198,528
		75D30119C05279	-	1,336	1,336
		75D30119P04480	-	73,624	73,624
		75D30121P11446	-	10,426	10,426
		75D30121P12266	-	39,979	39,979
		75F40122C00019	-	16,807	16,807
		75NP1019D00021	-	36,327	36,327
		75N91019D00021	531,420	1,858,548	2,389,968
		75N91020F00001	-	330,573	330,573
		75N93019D00022	-	184,069	184,069
		75N93021F00002	-	(2,967)	(2,967)
		75N93021F00003	-	345,346	345,346
		75N95020P00344	-	20,205	20,205
		75N98021D00018	-	159,845	159,845
		90REGE0003-02-00	-	19,749	19,749
<i>Pass-Through from Alfred I. DuPont Hospital for Children of The Nemours Foundation</i>		1231561-0-R	-	24,047	24,047
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>		14950	-	1,440	1,440
<i>Pass-Through from Alliance NCTN Foundation</i>		59727	-	11,166	11,166
<i>Pass-Through from American Association for the Advancement of Science</i>		M2102882	-	117,846	117,846
<i>Pass-Through from American Type Culture Collection</i>		75A50120D00013	-	6,639	6,639
		HHSN26120080000			
<i>Pass-Through from Ann & Robert H. Lurie Children's Hospital - Chicago</i>		1	-	9,057	9,057
		HHSO1002017000			
<i>Pass-Through from Battelle Memorial Institute</i>		111	-	13,578	13,578
<i>Pass-Through from Baylor College of Medicine</i>		7000001281	-	5,869,937	5,869,937
<i>Pass-Through from Boston University Medical Center</i>		M2102481	-	168,966	168,966
<i>Pass-Through from Brown University</i>		00001816	-	235,075	235,075
		20108678 - R			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		3222120620	-	1,712	1,712
<i>Pass-Through from Council of State & Territorial Epidemiologists</i>		M2102481	-	28,588	28,588
		HHSO1002012000			
<i>Pass-Through from Cytori Therapeutics, Inc</i>		08C	-	(1,150)	(1,150)
		JECT: 7271-			
<i>Pass-Through from Duke Clinical Research Institute</i>		BMSO1 UTH99	-	13	13
<i>Pass-Through from Duke University</i>		A034027	-	4,226	4,226
<i>Pass-Through from Duke University</i>		A035153	-	193,477	193,477
<i>Pass-Through from Eagle Harbor Technologies, Inc</i>		M2000919	-	644	644
<i>Pass-Through from EtrRx, LLC</i>		R44CA250961	-	22,128	22,128
		688-			
		D07021/20FED200			
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		0031PS	-	144,124	144,124
		UTAUS-			
		FA00001046			
<i>Pass-Through from Foundation Communities</i>		CREDIT	-	38,719	38,719
		FRED			
		HUTCHINSON			
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		CANCER RE	-	123,632	123,632
		HHSN27220160001			
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5C	-	43,370	43,370
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001061918	-	27,299	27,299
		UTAUS-			
<i>Pass-Through from GlucoSentient, Inc.</i>		FA00000089	-	40,250	40,250
		UTA19-001267-			
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		(PO#P24115)	-	14,103	14,103
<i>Pass-Through from Houston Academy of Medicine - Texas Medical Center Library</i>		HHSN-276-2011-00007C	-	(35)	(35)
		8836-UTA;PO			
<i>Pass-Through from Indiana University</i>		0300638	-	192,554	192,554
<i>Pass-Through from Infectious Disease Research Institute</i>		75N93019C00059	-	27,868	27,868
		M57-SW-072-1101-			
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		3 TO6	-	1,205	1,205
<i>Pass-Through from Integrated BioTherapeutics Incorporated</i>		75N93021C00021	-	29,358	29,358
		HHSN27220140002			
<i>Pass-Through from J. Craig Venter Institute</i>		8C	-	(198)	(198)
		HHSN27220080005			
<i>Pass-Through from Janssen Pharmaceutica NV</i>		6C	-	52,773	52,773

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Janssen Pharmaceutica NV</i>		HHSO1002OI5000 14C	\$ -	\$ 5,513	\$ 5,513
<i>Pass-Through from Janssen Research and Development LLC</i>		63623872FLZ3002	-	106	106
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HHSN26120150000 3I	-	1,024,932	1,024,932
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HHSN26120150000 31	-	1,014,285	1,014,285
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HSN261201500003 I	-	(7,181)	(7,181)
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		19X146F	-	8,236	8,236
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		21X136/75N91019 D00024	-	42,140	42,140
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		60653	-	136,124	136,124
<i>Pass-Through from Lynntech, Inc.</i>		M2100701	-	14,651	14,651
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		W911QY20C0099	-	200,815	200,815
<i>Pass-Through from Massachusetts General Hospital</i>		HDTRA122C0006 50320S05223 /	-	57,268	57,268
<i>Pass-Through from Mathematica Policy Research</i>		HHSP23337016T	-	4,056	4,056
<i>Pass-Through from Medicinova, Inc.</i>		75A50121C00022 HHSN26120700015	-	505,959	505,959
<i>Pass-Through from Mimetas US, Inc</i>		C 75N91019C00041	-	98,038	98,038
<i>Pass-Through from Mimetas US, Inc</i>		5497771/ 51508	-	124,902	124,902
<i>Pass-Through from NeuralRad LLC</i>		NIH/NCI 417	-	46,136	46,136
<i>Pass-Through from New Mexico Institute of Mining and Technology</i>		P0019434 UTA21-000013-	-	15,402	15,402
<i>Pass-Through from New York University Grossman School of Medicine</i>		SITE U2017 5 2021-07-02 COA	-	99,081	99,081
<i>Pass-Through from North American Association of Central Cancer Registries</i>		#0001 HHSN27220160001	-	375,995	375,995
<i>Pass-Through from Northwestern University</i>		6C HHSN27220160001	-	(158)	(158)
<i>Pass-Through from Northwestern University Medical School</i>		6C SP0040139	-	(25)	(25)
<i>Pass-Through from Northwestern University Medical School</i>		60047651 UTSW SP0040139	-	189,453	189,453
<i>Pass-Through from Northwestern University Medical School</i>		60047651 UTSW-4	-	8,523	8,523
<i>Pass-Through from Pacific Northwest Laboratory</i>		494645 3	-	82,033	82,033
<i>Pass-Through from Raphael Pharmaceuticals LLC</i>		R41CA261384 3-312-0217188-	-	18,808	18,808
<i>Pass-Through from RTI International</i>		65701L	-	7,680	7,680
<i>Pass-Through from Social & Scientific Systems, Inc.</i>		HHSN26120140001 01	-	107,142	107,142
<i>Pass-Through from Stanford University</i>		FP00016205 HHSO1002017000	-	8,436	8,436
<i>Pass-Through from Syneos Health, LLC</i>		14C	-	4,809	4,809
<i>Pass-Through from Tarrant County Public Health Department</i>		NE	-	316,000	316,000
<i>Pass-Through from University of Auckland</i>		3724451 00010534;	-	46,233	46,233
<i>Pass-Through from University of California - Berkeley</i>		PO#BB01413373	-	91,182	91,182
<i>Pass-Through from University of Georgia</i>		00002151	-	14,219	14,219
<i>Pass-Through from University of Georgia</i>		00002151- 3A 3200002185-19-	-	247,917	247,917
<i>Pass-Through from University of Kentucky Research Foundation</i>		248 OSP29546-02	-	11,988	11,988
<i>Pass-Through from University of Massachusetts Medical School</i>		WA011984 HHSN26820180000	-	109,266	109,266
<i>Pass-Through from University of Michigan</i>		2I PO 3005059076 /	-	148,838	148,838
<i>Pass-Through from University of Michigan</i>		K00009676	-	113,308	113,308
<i>Pass-Through from University of Mississippi Medical Center</i>		SP13960-SB04	-	1,765	1,765
<i>Pass-Through from University of Mississippi Medical Center</i>		SP14255-SB04	-	60,416	60,416
<i>Pass-Through from University of Nebraska Medical Center</i>		35-1209-1003-001	-	68,626	68,626
<i>Pass-Through from University of New Mexico</i>		3RJK7	-	230,351	230,351
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5119567	-	108,738	108,738
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5123230	-	58,295	58,295
<i>Pass-Through from University of Pittsburgh</i>		AWD00002588 WASHINGTON	-	3,260	3,260
<i>Pass-Through from Washington University School of Medicine</i>		UNIVERSITY HHSN27220170004	-	6,063	6,063
COVID-19 - U.S. Department of Health and Human Services		0I	-	1,655,364	1,655,364
COVID-19 - U.S. Department of Health and Human Services		21IPA2116184	-	25,946	25,946
COVID-19 - U.S. Department of Health and Human Services		75D30121C11195	-	488,921	488,921

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
COVID-19 - U.S. Department of Health and Human Services		75D30121P11173 GENFD000183307	\$ -	\$ 80,978	\$ 80,978
<i>Pass-Through from Boston Children's Hospital</i>		5	-	5,071	5,071
<i>Pass-Through from Boston Children's Hospital</i>		75D30120C07725	-	(5,484)	(5,484)
<i>Pass-Through from Duke University</i>		HHSN- 275201800003I 200	-	50,420	50,420
<i>Pass-Through from Duke University</i>		HHSO1002014000 02I	-	45,268	45,268
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		AHUJA- FAVHR/IAA:AA120 0420	-	333,481	333,481
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101- 3 TO10	-	227,487	227,487
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101- 3 TO11	-	40,468	40,468
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101- 3 TO13	-	2,885	2,885
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101- 3 TO9	-	295,252	295,252
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		COVID-20-CTA- DM0033 20CTA- DM0026/75N91019 D000	-	345,713	345,713
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		21CTA- DM0036/75N91019 D000	-	4,317	4,317
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		75N91019D00024	-	87,516	87,516
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		MS-32135-01- UTHSCSA/75D30	-	92,293	92,293
<i>Pass-Through from Los Angeles Biomedical Research Inst at Harbor-UCLA Medical Ctr</i>		ACTIV-2/A5401	-	10,537	10,537
<i>Pass-Through from PPD Investigator Services LLC</i>		HHSN27220170007 8C	-	103,374	103,374
<i>Pass-Through from PPD Investigator Services LLC</i>		NCT04518410	-	36,580	36,580
<i>Pass-Through from PPD Investigator Services LLC</i>		SAB-185	-	8,764	8,764
<i>Pass-Through from Rainmakers Strategic Solutions, LLC</i>		75D30121C10590	-	1,675	1,675
<i>Pass-Through from St. Jude Children's Research Hospital</i>		75N93021C00016 000529609-	-	105,387	105,387
<i>Pass-Through from University of Alabama - Birmingham</i>		006/75D30120C96	-	439,690	439,690
<i>Pass-Through from University of Alabama - Birmingham</i>		75D30120C9617	-	3,948	3,948
<i>Pass-Through from University of Chicago</i>		75N92020D00021	-	515	515
<i>Pass-Through from University of Georgia</i>		75D30121C10133	-	34,424	34,424
<i>Pass-Through from University of New Mexico Health Science Center</i>		75Q80120C00003	-	133,871	133,871
<i>Pass-Through from University of Washington</i>		UWSC12373	-	40,266	40,266
<i>Pass-Through from University of Washington</i>		UWSC12376	-	348,707	348,707
			-	486,643	486,643
Total - ALN 93.XXX			1,566,779	26,178,266	27,745,045
Cooperative Agreements to Improve the Health Status of Minority Populations	93.004		-	3,203	3,203
Medical Reserve Corps Small Grant Program	93.008		-	3,542	3,542
<i>Pass-Through from Naccho</i>		MRC 22-2444	-	3,542	3,542
National Organizations of State and Local Officials	93.011		-	32,210	32,210
<i>Pass-Through from Saint Louis University</i>		13041	-	32,210	32,210
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		-	42,731	42,731
<i>Pass-Through from Interfaith Ministries For Greater Houston</i>		90INNU0017-01- 00Y3	-	42,731	42,731
<i>Pass-Through from The Wistar Institute</i>		M2101014	-	5,849	5,849
Total - ALN 93.048			-	48,580	48,580
Training in General, Pediatric, and Public Health Dentistry	93.059		-	71,588	71,588
Innovations in Applied Public Health Research	93.061		-	198	198
<i>Pass-Through from Lynntech, Inc.</i>		NIH- 573/1R43CK00057 3-01-0	-	198	198
<i>Pass-Through from University of Michigan</i>		K00015890/5R01T S000289	-	30,577	30,577
Total - ALN 93.061			-	30,775	30,775

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Global AIDS	93.067				
<i>Pass-Through from Jhpiego Corporation</i>		NU2GGH002370-01-00	\$ -	\$ 22,990	\$ 22,990
Chronic Diseases: Research, Control, and Prevention	93.068		-	7,711	7,711
Environmental Public Health and Emergency Response	93.070				
<i>Pass-Through from City of New Orleans</i>		K21-1249	-	10,927	10,927
<i>Pass-Through from University of Iowa</i>		S01265-01	-	38,843	38,843
Total - ALN 93.070			-	49,770	49,770
Lifespan Respite Care Program	93.072		-	57,124	57,124
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		24,550	92,927	117,477
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		264,720	1,029,224	1,293,944
<i>Pass-Through from University of Minnesota</i>		P006719503 1; UMN CON# 69795	-	16,931	16,931
<i>Pass-Through from Virginia Commonwealth University</i>		5U54DA036105-08 CON-80003727	-	132	132
<i>Pass-Through from Yale University</i>		(GR116809)	-	29,822	29,822
<i>Pass-Through from Yale University</i>		GR113044 (CON- 80003010)	-	129,958	129,958
Total - ALN 93.077			264,720	1,206,067	1,470,787
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079				
<i>Pass-Through from University of South Alabama</i>		A22-0075-S001	-	13,348	13,348
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		438,019	1,368,521	1,806,540
<i>Pass-Through from University of California - San Francisco</i>		12401SC	-	27,548	27,548
Total - ALN 93.084			438,019	1,396,069	1,834,088
Research on Research Integrity	93.085				
<i>Pass-Through from University of Miami School of Medicine</i>		OS00000367	-	9,914	9,914
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086				
<i>Pass-Through from BCFS Health and Human Services</i>		PIEL-BCFS HHS READY	-	142,197	142,197
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		6096 / PO508400	-	8,060	8,060
<i>Pass-Through from The Parenting Center</i>		UTA21-000045	-	(11,019)	(11,019)
<i>Pass-Through from The Parenting Center</i>		UTA21-000045 1	-	40,844	40,844
<i>Pass-Through from The Parenting Center</i>		UTA21-000050	-	46,455	46,455
<i>Pass-Through from The Parenting Center</i>		UTA21-000050 1	-	222,881	222,881
Total - ALN 93.086			-	449,418	449,418
Advancing System Improvements for Key Issues in Women's Health	93.088		36,696	601,207	637,903
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		223,187	243,121	466,308
<i>Pass-Through from Change Happens</i>		110118	-	25,887	25,887
<i>Pass-Through from The Parenting Center</i>		FA00000459	-	94,007	94,007
Total - ALN 93.092			223,187	363,015	586,202
Health Profession Opportunity Grants	93.093				
<i>Pass-Through from Community Action Project of Tulsa County, Inc.</i>		UTA16-000027	-	15,396	15,396
Food and Drug Administration Research	93.103		215,536	2,790,821	3,006,357
<i>Pass-Through from Baylor College of Medicine</i>		P50FD006428	-	22,963	22,963
<i>Pass-Through from Baylor College of Medicine</i>		1P50FD006428-01	-	37,161	37,161
<i>Pass-Through from Baylor College of Medicine</i>		7000000758	-	(816)	(816)
<i>Pass-Through from Baylor College of Medicine</i>		7000000762	-	361,868	361,868
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		3100779980	-	2,225	2,225
<i>Pass-Through from Massachusetts General Hospital</i>		1R01FD00728701	-	18,815	18,815
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TAMU- 2021-001	-	27,498	27,498

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-75F-TAM-2021-001	\$ -	\$ 56,114	\$ 56,114
<i>Pass-Through from Oregon Health and Science University</i>		237083114	-	32,177	32,177
<i>Pass-Through from Seattle Children's Hospital</i>		12672	-	6,066	6,066
COVID-19 - Food and Drug Administration Research					
<i>Pass-Through from The Queen's Medical Center</i>		U01FD007583	-	10,438	10,438
Total - ALN 93.103			215,536	3,365,330	3,580,866
Area Health Education Centers	93.107		138,822	2,000	140,822
Maternal and Child Health Federal Consolidated Programs	93.110		41,534	999,437	1,040,971
<i>Pass-Through from Baylor College of Medicine</i>		1R40MC41746-01-00	-	7,403	7,403
<i>Pass-Through from Baylor University</i>		5T16MC29831-04-00	-	4,500	4,500
<i>Pass-Through from Boston University</i>		4500003598 004	86,924	-	86,924
<i>Pass-Through from University of Colorado</i>		EXT/ CHG FY22 609 009 2-5- M9137	-	41,674	41,674
<i>Pass-Through from University of Massachusetts - Worcester</i>		OSP22949-02; PO #WA01030856; LOA	-	5,062	5,062
<i>Pass-Through from University of Massachusetts - Worcester</i>		OSP22949-02; PO #WA01185346 SPC-002107	-	500	500
<i>Pass-Through from University of Miami</i>		OS00000798	-	8,787	8,787
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5118559	-	1,286	1,286
<i>Pass-Through from University Hospitals Cleveland Medical Center</i>		UT AUS- FA00000335	7,401	156,657	164,058
Total - ALN 93.110			135,859	1,225,306	1,361,165
Environmental Health	93.113		971,459	9,327,249	10,298,708
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000001255 / BRAIN 48777-N1	-	28,141	28,141
<i>Pass-Through from Baylor College of Medicine</i>		5P30ES03028504	-	518,040	518,040
<i>Pass-Through from Baylor College of Medicine</i>		7000000759 7000001159	-	117,540	117,540
<i>Pass-Through from Baylor College of Medicine</i>		/5P30ES030285-03 7000001159/5P30E	-	22,448	22,448
<i>Pass-Through from Baylor College of Medicine</i>		S030285-03 7000001159700000	-	4,209	4,209
<i>Pass-Through from Baylor College of Medicine</i>		1159 /5P30ES03	-	57,373	57,373
<i>Pass-Through from Baylor College of Medicine</i>		7000001199	-	1,193	1,193
<i>Pass-Through from Baylor College of Medicine</i>		7000001208	-	59,762	59,762
<i>Pass-Through from Baylor College of Medicine</i>		7000001482	-	182,834	182,834
<i>Pass-Through from Baylor College of Medicine</i>		7000001598	-	7,884	7,884
<i>Pass-Through from Bondwell Technologies LP</i>		M2200704 1(GG017470-01)	-	145,089	145,089
<i>Pass-Through from Columbia University</i>		PO#G15194 18-M68	-	166,144	166,144
<i>Pass-Through from George Washington University</i>		/1000226954	-	155,175	155,175
<i>Pass-Through from Georgia State University</i>		FP00011181-RES1 0255-D061-4609 1	-	14,329	14,329
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		(W/EXT)	-	(476)	(476)
<i>Pass-Through from Johns Hopkins University</i>		2004543420 2005371031-ON	-	24,046	24,046
<i>Pass-Through from Johns Hopkins University</i>		CREDIT	-	68,163	68,163
<i>Pass-Through from Michigan State University</i>		RC111364A	-	10,617	10,617
<i>Pass-Through from The Roskamp Institute, Inc.</i>		RI 2114	-	22,497	22,497
<i>Pass-Through from University of Colorado</i>		846000555 S00430- 01/R01ES029035- 01A	-	441	441
<i>Pass-Through from University of Iowa</i>			-	93,191	93,191
<i>Pass-Through from University of Puerto Rico</i>		UTA18-000379	-	3,552	3,552
<i>Pass-Through from Wayne State University</i>		WSU2130	-	11,419	11,419
Total - ALN 93.113			971,459	11,040,860	12,012,319
Oral Diseases and Disorders Research	93.121		1,499,232	18,470,397	19,969,629

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Kitware, Inc.</i>		K003248-00- S01/2R44DE0275	\$ -	\$ 122,457	\$ 122,457
<i>Pass-Through from Loma Linda University</i>		5R01DE02585205	-	(85)	(85)
<i>Pass-Through from Massachusetts Institute of Technology</i>		5710004228	-	16,937	16,937
<i>Pass-Through from New York University</i>		1R01DE031319-01	-	260	260
<i>Pass-Through from The Charlotte-Mecklenburg Hospital Authority dba Carolinas HealthCare</i>		2U01DE022939-09 000412838- 005/1U19DE	-	4,781	4,781
<i>Pass-Through from University of Alabama - Birmingham</i>		000521323- 001/1U19DE02871	-	5,356	5,356
<i>Pass-Through from University of Alabama - Birmingham</i>		000533501- SC001/1UG3DE03	-	457,969	457,969
<i>Pass-Through from University of Alabama - Birmingham</i>		0	-	8,291	8,291
<i>Pass-Through from University of Florida</i>		00003269 3001286/1R35DE0	-	35,404	35,404
<i>Pass-Through from University of Maryland - Baltimore</i>		30045-01	-	258,189	258,189
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5U01DE029754-02	-	20,624	20,624
<i>Pass-Through from University of Southern California</i>		SCON-00002327	-	20,359	20,359
<i>Pass-Through from William Marsh Rice University</i>		R23082	-	69,015	69,015
<i>Pass-Through from William Marsh Rice University</i>		R23412	-	28,259	28,259
<i>Pass-Through from William Marsh Rice University</i>		X03008746	-	17,366	17,366
<i>Pass-Through from William Marsh Rice University</i>		X03009986	-	1,853	1,853
<i>Pass-Through from William Marsh Rice University</i>		1R01DE029590-01	-	120,975	120,975
<i>Pass-Through from William Marsh Rice University</i>		1R21DE030532-01	-	14,977	14,977
Total - ALN 93.121			1,499,232	19,673,384	21,172,616
Emergency Medical Services for Children	93.127		2,085,287	618,731	2,704,018
<i>Pass-Through from Seattle Children's Hospital</i>		12431	-	288	288
<i>Pass-Through from Seattle Children's Hospital</i>		12669	-	86,020	86,020
<i>Pass-Through from State University of New York at Buffalo</i>		R1294068	-	12,578	12,578
Total - ALN 93.127			2,085,287	717,617	2,802,904
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		134,708	678,003	812,711
<i>Pass-Through from University of Arizona</i>		552625	-	124,131	124,131
<i>Pass-Through from University of Arizona</i>		593587	-	262,477	262,477
<i>Pass-Through from University of Washington</i>		UWSC11488 UWSC11488	-	6,502	6,502
<i>Pass-Through from University of Washington</i>		AMND2	-	70,583	70,583
Total - ALN 93.135			134,708	1,141,696	1,276,404
Injury Prevention and Control Research and State and Community Based Programs	93.136		-	(528)	(528)
<i>Pass-Through from Baylor College of Medicine</i>		7000001314	-	117,956	117,956
<i>Pass-Through from City of Houston Health and Human Services</i>		4500349081-0	-	442	442
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		PO 15180 1R01CE003108010	-	207,775	207,775
<i>Pass-Through from National Opinion Research Center</i>		0	-	185,489	185,489
Total - ALN 93.136			-	511,134	511,134
Community Programs to Improve Minority Health Grant Program	93.137		-	174,610	174,610
<i>Pass-Through from City of San Antonio</i>		SOSA- ADVANCING HEALT	-	606,288	606,288
<i>Pass-Through from Texas Health Resources Inc.</i>		ASTSW190082	3,246	-	3,246
<i>Pass-Through from Texas Health Resources Inc.</i>		150503	36,229	-	36,229
<i>Pass-Through from University of Washington</i>		UWSC12947; BPO # 58297	-	32,142	32,142
COVID-19 - Community Programs to Improve Minority Health Grant Program		6416-1020-00- A/P000010889	-	5,320	5,320
<i>Pass-Through from University of South Florida</i>			-	5,320	5,320
Total - ALN 93.137			39,475	818,360	857,835
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		180,529	317,784	498,313
COVID-19 - NIEHS Hazardous Waste Worker Health and Safety Training			-	200,674	200,674
Total - ALN 93.142			180,529	518,458	698,987

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Vanderbilt University</i>		UNIV61178 PO#P20027003	\$ -	\$ 16,528	\$ 16,528
Total - ALN 93.173			1,545,148	7,632,096	9,177,244
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185		84,175	345,081	429,256
Graduate Psychology Education	93.191		-	754,572	754,572
Telehealth Programs	93.211		6,606	1,187,489	1,194,095
<i>Pass-Through from Texas Health Institute</i>		G25RH40062	-	19,570	19,570
Total - ALN 93.211			6,606	1,207,059	1,213,665
Research and Training in Complementary and Integrative Health	93.213		370,428	984,639	1,355,067
<i>Pass-Through from Duquesne University</i>		R15AT008060	-	58,838	58,838
<i>Pass-Through from Massachusetts General Hospital</i>		236636- 1	-	49,625	49,625
<i>Pass-Through from Mount Sinai School of Medicine</i>		0254-3814-4609	-	(32)	(32)
<i>Pass-Through from New York University</i>		4UG3AT009844-04	-	14,510	14,510
<i>Pass-Through from Northwestern University</i>		60047299 UTA	-	25,876	25,876
<i>Pass-Through from University of Colorado</i>		1R01AT009366-01	-	36,401	36,401
<i>Pass-Through from University of Miami</i>		PA-20-195	-	7,261	7,261
<i>Pass-Through from University of Utah</i>		10058141-02	-	75,807	75,807
<i>Pass-Through from University of Wisconsin - Madison</i>		1870	-	8,503	8,503
Total - ALN 93.213			370,428	1,261,428	1,631,856
National Institutes of Health Intramural Loan Repayment Program	93.220		-	24,767	24,767
Research on Healthcare Costs, Quality and Outcomes	93.226		680,994	2,131,266	2,812,260
<i>Pass-Through from Baylor College of Medicine</i>		7000001026	-	20,393	20,393
<i>Pass-Through from Baylor College of Medicine</i>		7000001056	-	20,716	20,716
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>		01062932	-	34,119	34,119
<i>Pass-Through from Trustees of Indiana University</i>		INDIANA AHRQ	-	25	25
<i>Pass-Through from University of California - San Francisco</i>		10891SC	-	860	860
<i>Pass-Through from University of Michigan</i>		3006594039	-	123,825	123,825
<i>Pass-Through from University of Wisconsin - Madison</i>		847K593 3	-	8,726	8,726
COVID-19 - Research on Healthcare Costs, Quality and Outcomes					
<i>Pass-Through from University of Wisconsin - Madison</i>		R01HS026226	-	4,507	4,507
Total - ALN 93.226			680,994	2,344,437	3,025,431
National Center on Sleep Disorders Research	93.233		242,723	398,032	640,755
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2005344897	-	17,581	17,581
		GR120695 / SPC-			
<i>Pass-Through from Ohio State University</i>		1000005697	-	6,035	6,035
<i>Pass-Through from University of Pennsylvania</i>		584785 /4797029	-	21,439	21,439
Total - ALN 93.233			242,723	443,087	685,810
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235				
<i>Pass-Through from Change Happens</i>		000182570	-	6,790	6,790
<i>Pass-Through from Change Happens</i>		90SR0120-01-00	-	43,512	43,512
Total - ALN 93.235			-	50,302	50,302
Grants to States to Support Oral Health Workforce Activities	93.236		-	365,060	365,060
Mental Health Research Grants	93.242		4,748,436	31,935,434	36,683,870
<i>Pass-Through from Albert Einstein College of Medicine</i>		311804	-	28,303	28,303
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000001127	-	52,606	52,606
<i>Pass-Through from Baylor College of Medicine</i>		PO# 7000001618	-	10,511	10,511
<i>Pass-Through from Baylor College of Medicine</i>		1R01MH128676-01	-	34,902	34,902
<i>Pass-Through from Baylor College of Medicine</i>		5R01MH11579305	-	22,300	22,300
<i>Pass-Through from Baylor College of Medicine</i>		7000000726	-	21,048	21,048
<i>Pass-Through from Baylor College of Medicine</i>		7000001197	-	19,291	19,291
<i>Pass-Through from Baylor College of Medicine</i>		7000001264	-	4,226	4,226
<i>Pass-Through from Baylor College of Medicine</i>		7000001526	-	76,983	76,983
<i>Pass-Through from Boston University</i>		1R01MH12236701	-	36,442	36,442
<i>Pass-Through from Brown University</i>		00001395	-	3,581	3,581

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Pass-Through from Centre for Addiction and Mental Health		17-248	\$ -	355,245	355,245
		1R24MH114806			
Pass-Through from Child Mind Institute, Inc.		YEAR 1 2 & 3	-	1,660	1,660
Pass-Through from Columbia University		2(GG009422)	-	(42,136)	(42,136)
Pass-Through from Cornerstone Research Group, Inc		2019-1842	-	(4,481)	(4,481)
Pass-Through from Duke University		7R01MH10966506	-	5,165	5,165
Pass-Through from Georgia Institute of Technology		AWD-100574-G3	-	27,730	27,730
		AWD-102917-G1			
Pass-Through from Georgia Institute of Technology		PO-5040629	-	89,291	89,291
Pass-Through from Georgia Tech Research Institute		512204	-	25,596	25,596
Pass-Through from Harvard University		136057-5116091	-	203,469	203,469
Pass-Through from Icahn School of Medicine - Mount Sinai		02540-4711-4609	-	101,943	101,943
Pass-Through from Icahn School of Medicine - Mount Sinai		0255-C511-4609	-	12,116	12,116
Pass-Through from Johns Hopkins University		JHU 2005197003	-	43,125	43,125
Pass-Through from Johns Hopkins University		2004944430	-	35,947	35,947
Pass-Through from Mayo Clinic		UNI-275076-01	-	32,893	32,893
		UNI-275076PO			
Pass-Through from Mayo Clinic		#67639263	-	(559)	(559)
Pass-Through from Mayo Clinic		UOT-231778-03	-	(749)	(749)
Pass-Through from Mayo Clinic		UOT-231778-04	-	38,707	38,707
Pass-Through from Northwestern University		60052946 TAM	-	27,076	27,076
		GR122042 / SPC-			
Pass-Through from Ohio State University		1000004736	-	17,343	17,343
Pass-Through from Oregon Research Institute		UTA17-001342	-	(170)	(170)
		WIS0001-			
Pass-Through from Palo Alto Veterans Institute for Research		04/R01MH1065	-	9,998	9,998
Pass-Through from Regents of the University of California - UCLA		1560 G ZA793	-	6,794	6,794
Pass-Through from Research Foundation for the State University of New York		2-84310	-	174,754	174,754
Pass-Through from Rutgers, The State University of New Jersey		1132	-	239,164	239,164
Pass-Through from Stanford University		62370597-164185	-	51,918	51,918
Pass-Through from State University of New York at Buffalo		R1256585	-	92,218	92,218
Pass-Through from State University of New York at Buffalo		20-0341	-	2,029	2,029
		PO			
		53694/R21MH1141			
Pass-Through from Texas Biomedical Research Institute		54	-	(5,486)	(5,486)
		00009732; PO#			
Pass-Through from University of California - Berkeley		BB01018776	-	11,000	11,000
Pass-Through from University of California - Los Angeles		0845 G XB966	-	9,169	9,169
Pass-Through from University of California - San Diego		R01MH116902	-	208,329	208,329
Pass-Through from University of California - San Diego		5R01MH10734505	-	52,423	52,423
Pass-Through from University of California - San Diego		704009	-	56,964	56,964
		3P30MH062246-			
Pass-Through from University of California - San Francisco		21S4	-	11,168	11,168
		1561091;			
Pass-Through from University of Colorado - Boulder		1001566050	-	103,434	103,434
Pass-Through from University of Hawaii		KA1500	-	4,143	4,143
		OSP 90-UTX			
		AUSTIN; PO			
Pass-Through from University of Massachusetts - Amherst		WA01175424	-	82,961	82,961
Pass-Through from University of Massachusetts - Lowell		S51110000046594	-	32,347	32,347
		SPC-001707			
Pass-Through from University of Miami		OS00000549AM1	-	29,329	29,329
Pass-Through from University of Mississippi Medical Center		SP14313-SU1	-	13,219	13,219
Pass-Through from University of New Mexico		3RKM3	-	29,893	29,893
Pass-Through from University of Pennsylvania		5R01MH11138905	-	51,804	51,804
Pass-Through from University of Pennsylvania		572159	-	3,370	3,370
		6118-1063-00-			
Pass-Through from University of South Florida		F/5D43MH1081	-	162	162
Pass-Through from University of Southern California		SCON-00003035	-	92,794	92,794
Pass-Through from University of Toledo		F-2019-50	-	19,079	19,079
		34337 00000209;			
Pass-Through from University of Vermont		PO#201595	-	41,276	41,276
		UWSC11992 (PO			
Pass-Through from University of Washington		BFO49027)	-	21,455	21,455
Pass-Through from Vulintus, LLC		R44MH119734	-	98,130	98,130
COVID-19 - Mental Health Research Grants			-	450,293	450,293
		62804925-			
		217258/1RF1MH12			
Pass-Through from Stanford University		8	-	67,315	67,315
Total - ALN 93.242				4,748,436	35,276,284
					40,024,720

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		\$ 451,124	\$ 1,557,922	\$ 2,009,046
<i>Pass-Through from Aliviane, Inc.</i>		1H79TI083624-01	-	37,985	37,985
<i>Pass-Through from American Academy of Addiction Psychiatry</i>		MFG-2021-2/MFG-2022-2	-	94,584	94,584
<i>Pass-Through from Augusta University</i>		36990-2	-	17,723	17,723
<i>Pass-Through from Center For Applied Research Solutions</i>		1143	-	67	67
<i>Pass-Through from City of Houston Health and Human Services</i>		4600015745 2019-0806	-	101,073	101,073
<i>Pass-Through from City of San Antonio</i>		STD-HIV 2021 SHATTUC	-	1,461	1,461
<i>Pass-Through from Harris Center For Mental Health and IDD</i>		1H79SM082923-01	-	3,207	3,207
<i>Pass-Through from Harris Center For Mental Health and IDD</i>		7768	-	84,652	84,652
<i>Pass-Through from Integral Care</i>		UTA19-000927 - 1	-	3,002	3,002
<i>Pass-Through from Integral Care</i>		YEAR 1 AND 2	-	14,226	14,226
<i>Pass-Through from Policy Research, Inc.</i>		UTA19-000927- 2	-	122,464	122,464
<i>Pass-Through from The Montrose Center</i>		1H79SM083003-01	-	118,746	118,746
		H79TI082483	-		
Total - ALN 93.243			451,124	2,157,112	2,608,236
Advanced Nursing Education Workforce Grant Program	93.247		-	1,111,682	1,111,682
Geriatric Academic Career Awards Department of Health and Human Services	93.250		-	163,847	163,847
Scaling the National Diabetes Prevention Program to Priority Populations	93.261				
<i>Pass-Through from American Association of Diabetes Educators</i>		17NU58DP006361-04-00	-	4,570	4,570
Occupational Safety and Health Program	93.262		493,335	1,747,569	2,240,904
<i>Pass-Through from Colorado State University</i>		G-81101-1	-	15,799	15,799
<i>Pass-Through from Colorado State University</i>		G-81105-02	-	16,464	16,464
<i>Pass-Through from Colorado State University</i>		G-81106-01	-	141,756	141,756
<i>Pass-Through from Southeastern Louisiana University</i>		SLULA-0000026839 SC17-15	-	427	427
<i>Pass-Through from Stony Brook University</i>		88175/2/1161494	-	62,094	62,094
Total - ALN 93.262			493,335	1,984,109	2,477,444
COVID-19 - Immunization Cooperative Agreements	93.268		-	175,931	175,931
Alcohol Research Programs	93.273		472,172	16,865,094	17,337,266
<i>Pass-Through from Boston University</i>		4500003096/R21A A026922-01	-	66,286	66,286
<i>Pass-Through from Boston University</i>		4500003940	-	12,835	12,835
<i>Pass-Through from Brown University</i>		00001308	-	104,541	104,541
<i>Pass-Through from Cleveland Clinic Lerner College of Medicine</i>		3U01AA021893-05S1	-	(104)	(104)
<i>Pass-Through from Indiana University</i>		8765P00261973	-	169,155	169,155
<i>Pass-Through from Lieber Institute, Inc.</i>		UTA21-000363	-	22,084	22,084
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		20-22-001-A1	-	(29,977)	(29,977)
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		22-21-335	-	53,475	53,475
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		22-22-004	-	21,785	21,785
<i>Pass-Through from Loyola Marymount University</i>		19-022-S1	-	121,255	121,255
<i>Pass-Through from Milo Sensors, Inc.</i>		OSP-2020-2832/2R44AA0261 2	-	121,930	121,930
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		55197/2R01AA012	-	97,298	97,298
<i>Pass-Through from University of California - San Diego</i>		207-17A1	-	85,275	85,275
<i>Pass-Through from University of Kentucky</i>		92448749	-		
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		3200003971-21-304	-	202,333	202,333
<i>Pass-Through from University of Washington</i>		5121121	-	80,689	80,689
<i>Pass-Through from Washington State University</i>		UWSC9088	-	25,028	25,028
		130996-	-		
		SPC003188	-	20,627	20,627

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		133253 G004097/1R21AA0 270		\$ -	\$ 463
<i>Pass-Through from Washington State University</i>				\$ 463	\$ 463
Total - ALN 93.273			472,172	18,040,072	18,512,244
Drug Abuse and Addiction Research Programs	93.279		2,585,381	21,631,459	24,216,840
<i>Pass-Through from Accel Diagnostics, LLC</i>		M2200444 P0874281 / 31146	-	50,519	50,519
<i>Pass-Through from Albert Einstein College of Medicine</i>		B	-	21,144	21,144
<i>Pass-Through from Allegheny Singer Research Institute</i>		R21DA050565 1R42DA050365- 01A1	-	30,111	30,111
<i>Pass-Through from ALTALITY, Inc.</i>		1001194-01; PO# ORD0035064	-	26,009	26,009
<i>Pass-Through from Baylor University</i>		BIOMEDICAL/9R4 2DA054881-0	-	98,394	98,394
<i>Pass-Through from Biomedical Development Corporation</i>		UTA21-000393	-	140,531	140,531
<i>Pass-Through from Cassava Sciences, Inc</i>		G-84991-03	-	48,250	48,250
<i>Pass-Through from Colorado State University</i>		2021-0128	-	11,179	11,179
<i>Pass-Through from Epigen Biosciences, Inc.</i>		2U44DA044885-02	-	77,251	77,251
<i>Pass-Through from GenomeDesigns Laboratory, LLC</i>		271210	-	86,956	86,956
<i>Pass-Through from George Mason University</i>		NA	-	41,960	41,960
<i>Pass-Through from INNATEVR, LLC</i>		2021444011	-	37,692	37,692
<i>Pass-Through from Kaiser Foundation Research Institute</i>		R01DA044999	-	14,684	14,684
<i>Pass-Through from Marshall University Research Corporation</i>		240282	-	140,825	140,825
<i>Pass-Through from Massachusetts General Hospital</i>		AGT003647	-	12,809	12,809
<i>Pass-Through from Medical Innovators Company, LLC</i>		AGT006988	-	(174)	(174)
<i>Pass-Through from Medical Innovators Company, LLC</i>		21-A0-S1-003671	-	94,090	94,090
<i>Pass-Through from New York University Grossman School of Medicine</i>		281330	-	52,502	52,502
<i>Pass-Through from Partnership to End Addiction</i>			-	21,051	21,051
<i>Pass-Through from Rosalind Franklin University of Medicine and Science</i>		M1902728 36-312-0216924- 65635L	-	126,774	126,774
<i>Pass-Through from RTI International</i>		UTA20-000964	-	71,225	71,225
<i>Pass-Through from Seacoast Science, Inc.</i>		7R01DA05053004	-	18,553	18,553
<i>Pass-Through from Stony Brook University</i>		31442-05742-S01	-	160,232	160,232
<i>Pass-Through from Syracuse University</i>		2R44ES029348-02	(896)	27,546	27,546
<i>Pass-Through from Tietronix Software, Inc.</i>		NIH243 PO#: EP0218912	-	(896)	(896)
<i>Pass-Through from Tufts University</i>		000526231-SC001- PAL	-	12,579	12,579
<i>Pass-Through from University of Alabama</i>		13468SC	-	63	63
<i>Pass-Through from University of California - San Francisco</i>		AWD100228 (00000222)	-	3,038	3,038
<i>Pass-Through from University of Chicago</i>		FP059270-01-C	-	85,139	85,139
<i>Pass-Through from University of Chicago</i>		FP059270-05-B	-	11,039	11,039
<i>Pass-Through from University of Colorado</i>		1DP1DA046108-01	-	13,570	13,570
<i>Pass-Through from University of Connecticut</i>		UHC7-143124580 147444876/ PO	-	(3)	(3)
<i>Pass-Through from University of Connecticut</i>		455589	-	20,250	20,250
<i>Pass-Through from University of Florida</i>		UH3DA048353	-	214,564	214,564
<i>Pass-Through from University of Pennsylvania</i>		568930	-	8,777	8,777
<i>Pass-Through from University of Pennsylvania</i>		581019	-	(96)	(96)
<i>Pass-Through from University of Pittsburgh</i>		3R01DA03762105 S1	-	25,319	25,319
<i>Pass-Through from University of Rochester</i>		SA 417798 GR511080	-	29,545	29,545
<i>Pass-Through from Virginia Commonwealth University</i>		FP00011838- SA001	-	40,702	40,702
<i>Pass-Through from Virginia Commonwealth University</i>		1R01DA052453- 01A1	-	138,171	138,171
<i>Pass-Through from Virginia Commonwealth University</i>		5U54DA03899905 CON- 80003199(GR1142 04)	-	125	125
<i>Pass-Through from Yale University</i>		GR111267(CON- 80002673)	-	459,394	459,394
<i>Pass-Through from Yale University</i>			-	166	166
COVID-19 - Drug Abuse and Addiction Research Programs			-	86,805	86,805
Total - ALN 93.279			2,584,485	24,606,392	27,190,877

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		\$ 22,541	\$ 561,816	\$ 584,357
<i>Pass-Through from Association of Schools of Public Health</i>		S5068	-	1,832	1,832
Total - ALN 93.283			22,541	563,648	586,189
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		1,717,496	10,233,383	11,950,879
<i>Pass-Through from Baylor College of Medicine</i>		PO #7000001066	-	(3,933)	(3,933)
<i>Pass-Through from Baylor College of Medicine</i>		5R01EB027099-03	-	91,680	91,680
<i>Pass-Through from Baylor College of Medicine</i>		7000000862	-	23,665	23,665
<i>Pass-Through from BridgeSource Medical Corp</i>		BSM21- SMARTDRAIN- 15/1R44	-	43,846	43,846
<i>Pass-Through from Hura Imaging, Inc.</i>		HURA 2021-22 8859 (#PO	-	7,614	7,614
<i>Pass-Through from Indiana University</i>		0331905) 8863-UTA;	-	37,501	37,501
<i>Pass-Through from Indiana University</i>		PO0300614	-	75,321	75,321
<i>Pass-Through from Kitware, Inc.</i>		K002847-00-S03 231297	-	26,921	26,921
<i>Pass-Through from Massachusetts General Hospital</i>		/5U01EB023820-05	-	182,355	182,355
<i>Pass-Through from Massachusetts General Hospital</i>		237498	-	114,912	114,912
<i>Pass-Through from Massachusetts General Hospital</i>		5R03EB030280-02	-	11,695	11,695
<i>Pass-Through from Mayo Clinic</i>		7R21EB026780-03	-	10,023	10,023
<i>Pass-Through from New York University Grossman School of Medicine</i>		17-A0-00-007869 5998-TAM-DHHS- 6035	-	18,374	18,374
<i>Pass-Through from Penn State University</i>		A18-0135-S003	-	145	145
<i>Pass-Through from Rensselaer Polytechnic Institute</i>			-	26,198	26,198
<i>Pass-Through from Stevens Institute of Technology</i>		5 R21EB028409 03	-	10,038	10,038
<i>Pass-Through from Tel Aviv Sourasky Medical Center</i>		5R01EB017206-04 NIH149 PO	-	2,286	2,286
<i>Pass-Through from Tufts University</i>		#EP0202329	-	156,829	156,829
<i>Pass-Through from University of Illinois</i>		092585-18795	-	124,352	124,352
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		092376-18605	-	125,302	125,302
<i>Pass-Through from University of Kentucky Research Foundation</i>		5R01EB026893-05	-	68,836	68,836
<i>Pass-Through from University of Southern California</i>		109378553	-	133,941	133,941
<i>Pass-Through from University of Washington</i>		UWSC13670; BPO 65554	-	29,092	29,092
<i>Pass-Through from University of Wisconsin - Madison</i>		2146	-	7,004	7,004
<i>Pass-Through from William Marsh Rice University</i>		R23313 / R23533	-	21,172	21,172
<i>Pass-Through from William Marsh Rice University</i>		R23314	-	15,241	15,241
<i>Pass-Through from William Marsh Rice University</i>		X03034471	-	25,912	25,912
Total - ALN 93.286			1,717,496	11,619,705	13,337,201
Teenage Pregnancy Prevention Program	93.297		1,425,640	1,938,784	3,364,424
<i>Pass-Through from Change Happens</i>		178999	-	5,645	5,645
<i>Pass-Through from City of Austin</i>		4700 22091412007 - 1	-	82,012	82,012
<i>Pass-Through from Thrive, Inc.</i>		2020-001	-	133,800	133,800
Total - ALN 93.297			1,425,640	2,160,241	3,585,881
Minority Health and Health Disparities Research	93.307		616,091	11,659,948	12,276,039
<i>Pass-Through from Baylor College of Medicine</i>		5R01MD013715-03	-	26,689	26,689
<i>Pass-Through from Baylor College of Medicine</i>		7000001014	-	18,797	18,797
<i>Pass-Through from Baylor College of Medicine</i>		7000001252	-	90,956	90,956
<i>Pass-Through from Baylor College of Medicine</i>		7000001256	-	39,362	39,362
<i>Pass-Through from Medical College of Wisconsin</i>		NAID-OR20200048 MUSC16-079-	-	289	289
<i>Pass-Through from Medical University of South Carolina</i>		8C186/U54MD010	-	1,785	1,785
<i>Pass-Through from Meharry Medical College</i>		170406MFL060-01	-	67,849	67,849
<i>Pass-Through from Morehouse School of Medicine</i>		TAM-001-SIMON	-	37,118	37,118
<i>Pass-Through from Morgan State University</i>		MSU-UNT13376	-	39,103	39,103
<i>Pass-Through from New Mexico State University</i>		Q02234	-	528	528
<i>Pass-Through from Research Evaluation and Social Solutions, Inc.</i>		UTA21-000259	-	22,994	22,994
<i>Pass-Through from San Jose State University Research Foundation</i>		21-2400-6429-UT	-	82,062	82,062

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		11396SC			
<i>Pass-Through from University of California - San Francisco</i>		/5R01MD013719-04	\$ -	\$ 7,160	\$ 7,160
<i>Pass-Through from University of Central Florida</i>		13136001	-	34,415	34,415
<i>Pass-Through from University of Miami</i>		OS00000710 (SPC-001870)	-	29,135	29,135
<i>Pass-Through from University of Minnesota</i>		N008453902	-	10,974	10,974
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5111578	-	483,480	483,480
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20200725-04A1	-	213,949	213,949
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20201747-02 / PO12978	-	11,505	11,505
<i>Pass-Through from University of South Carolina</i>		5R01MD01601203	-	16,072	16,072
<i>Pass-Through from Weill Cornell Medicine</i>		CWC III	-	(23)	(23)
COVID-19 - Minority Health and Health Disparities Research			-	525,797	525,797
Total - ALN 93.307			616,091	13,419,944	14,036,035
Trans-NIH Research Support	93.310		89,014	20,366,955	20,455,969
<i>Pass-Through from Baylor College of Medicine</i>		7000001236	-	196,980	196,980
<i>Pass-Through from Baylor College of Medicine</i>		7000001345	-	90,316	90,316
<i>Pass-Through from Brandeis University</i>		GR404054	-	21,908	21,908
<i>Pass-Through from California State University San Marcos Corporation</i>		92374-85205	-	45,102	45,102
<i>Pass-Through from Duke University</i>		A03-5243	-	5,059	5,059
<i>Pass-Through from Duke University</i>		IU24MD16258-01/303000432	-	59,244	59,244
<i>Pass-Through from Gallaudet University</i>		27118	-	25,736	25,736
<i>Pass-Through from Harvard Medical School</i>		5U10HG007530-08	-	24,453	24,453
<i>Pass-Through from Johns Hopkins University</i>		2004550646 1	-	1,284	1,284
<i>Pass-Through from Johns Hopkins University</i>		2004550646 3	-	749,328	749,328
<i>Pass-Through from National Alliance for Hispanic Health</i>		AID-20210175	-	2,236	2,236
<i>Pass-Through from National Alliance for Hispanic Health</i>		30T2OD025277-01	-	5,136	5,136
<i>Pass-Through from Ohio State University</i>		5UG3TR002884-03	-	96,217	96,217
<i>Pass-Through from Salk Institute for Biological Studies</i>		1U01CA260700-01	-	39,488	39,488
<i>Pass-Through from University of California - San Diego</i>		KR 704165	-	1,045,264	1,045,264
<i>Pass-Through from University of California - San Francisco</i>		11423SC	-	91,888	91,888
<i>Pass-Through from University of Washington</i>		UWSC13483	-	43,120	43,120
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC59351	-	55,040	55,040
COVID-19 - Trans-NIH Research Support			-	2,305,585	2,305,585
<i>Pass-Through from University of Chicago</i>		AWD101615 (00000374)	43,486	221,798	265,284
<i>Pass-Through from University of North Dakota</i>		1R01HL16381401	-	35,190	35,190
Total - ALN 93.310			132,500	25,527,327	25,659,827
COVID-19 - Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318				
<i>Pass-Through from National Center for Farmworker Health, Inc.</i>		6NU50CK000567-01-02	-	14,798	14,798
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		-	26,395	26,395
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	307,060	307,060
Public Health Service Evaluation Funds	93.343		47,124	650,327	697,451
<i>Pass-Through from ETR Associates</i>		PO-1604 /DR CHRISTINE MARKHAM	-	77,469	77,469
Total - ALN 93.343			47,124	727,796	774,920
Leading Edge Acceleration Projects (LEAP) in Health Information Technology	93.345		-	397,856	397,856
National Center for Advancing Translational Sciences	93.350		547,267	25,765,235	26,312,502
<i>Pass-Through from Duke University</i>		2037853	-	2,555	2,555
<i>Pass-Through from Duke University</i>		2037876/5U24TR0	-	10,000	10,000
<i>Pass-Through from Duke University</i>		01608-03	-	1,445	1,445
<i>Pass-Through from Duke University</i>		5U24TR00160804	-	1,445	1,445

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Mayo Clinic</i>		THH-231278-06 / PO 68242353	\$ -	\$ 105,440	\$ 105,440
<i>Pass-Through from Mayo Clinic</i>		UOT-231278-06 / PO68242354	-	174,346	174,346
<i>Pass-Through from Rockefeller University</i>		UL1TR001866	-	251	251
<i>Pass-Through from University of Alabama</i>		63-6001138	-	15,860	15,860
<i>Pass-Through from University of California - Irvine</i>		2019-3799 (2)	-	23,253	23,253
<i>Pass-Through from University of Michigan</i>		K00008522	-	(32)	(32)
<i>Pass-Through from University of Pittsburgh</i>		CNVA00056727 (134715-1)	-	95,645	95,645
<i>Pass-Through from University of Pittsburgh</i>		NF1AWD00001324 (133694-3)	-	2,059	2,059
<i>Pass-Through from University of Pittsburgh</i>		5UL1TR00185705	-	(987)	(987)
COVID-19 - National Center for Advancing Translational Sciences			98,466	1,845,964	1,944,430
<i>Pass-Through from Duke University</i>		WBSE: A034559 SPS:266338	-	4,969	4,969
<i>Pass-Through from Duke University</i>		3U24TR001608- 05S4	-	31,825	31,825
Total - ALN 93.350			645,733	28,077,828	28,723,561
Research Infrastructure Programs	93.351		-	8,173,576	8,173,576
<i>Pass-Through from Fannin Partners, LLC</i>		FPTAMUK001 M2000174/PHS 2016	-	90,608	90,608
<i>Pass-Through from KJ Biosciences, LLC</i>		21-03508- 009/2P51OD01113 3	-	88,943	88,943
<i>Pass-Through from Texas Biomedical Research Institute</i>		22-03508 048/3P51OD01113 3	-	279,376	279,376
<i>Pass-Through from Texas Biomedical Research Institute</i>		40589/P51OD0111 33	-	971	971
<i>Pass-Through from Texas Biomedical Research Institute</i>		33	-	1,972	1,972
<i>Pass-Through from Trinity University</i>		SP006673	-	7,469	7,469
Total - ALN 93.351			-	8,642,915	8,642,915
Construction Support	93.352		-	150,500	150,500
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		434,863	8,381,314	8,816,177
<i>Pass-Through from Baylor College of Medicine</i>		1U54CA233223-01	-	91,694	91,694
<i>Pass-Through from Baylor College of Medicine</i>		700001325	-	17,873	17,873
<i>Pass-Through from Boston University</i>		1U2CCA233238-01 1U2CCA233238- 01REVISED THE- 260212/5U01CA24 6568-0	-	123,417	123,417
<i>Pass-Through from Boston University</i>		5U2CCA233280-04	-	10,404	10,404
<i>Pass-Through from Mayo Clinic</i>		5U54CA224070-04	-	3,289	3,289
<i>Pass-Through from Oregon Health and Science University</i>		A19-0791-S005	-	153,383	153,383
<i>Pass-Through from The Wistar Institute</i>		5U01AA27681-03	-	297,338	297,338
<i>Pass-Through from University of California - Davis</i>		R01CA215034 / S00919-01	-	101,995	101,995
<i>Pass-Through from University of California - San Diego</i>		S02676-01- 1	-	265,563	265,563
<i>Pass-Through from University of Iowa</i>		572881:PO	-	51,658	51,658
<i>Pass-Through from University of Iowa</i>		4799131 YR 5	-	16,263	16,263
<i>Pass-Through from University of Pennsylvania</i>		5U01CA233056-04	-	86,425	86,425
<i>Pass-Through from Weill Cornell Medicine</i>			-	146,006	146,006
Total - ALN 93.353			434,863	9,746,622	10,181,485
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		-	-	-
<i>Pass-Through from Cameron County</i>		AGT007521/P0079 14	-	14,764	14,764
Nurse Education, Practice Quality and Retention Grants	93.359		-	636,539	636,539
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.360		-	2,733,875	2,733,875

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Battelle Memorial Institute</i>		HHSO1002017000 111	\$ -	\$ 456,136	\$ 456,136
<i>Pass-Through from Public Health Vaccines LLC</i>		HHSO1002019000 22C	-	848,349	848,349
COVID-19 - Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development			23,200,000	2,014,918	25,214,918
<i>Pass-Through from Duke University</i>		147/SA-D401- 02/HHSO100201	-	367,909	367,909
Total - ALN 93.360			23,200,000	6,421,187	29,621,187
Nursing Research	93.361		96,206	1,651,284	1,747,490
<i>Pass-Through from Baylor College of Medicine</i>		5R01NR01834204	-	12,630	12,630
<i>Pass-Through from Baylor College of Medicine</i>		5R01NR018481-04	-	267,950	267,950
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5R01NR01742903	-	14,291	14,291
<i>Pass-Through from Oregon Health and Science University</i>		1020700-TA&M	-	82,661	82,661
COVID-19 - Nursing Research			-	104,171	104,171
Total - ALN 93.361			96,206	2,132,987	2,229,193
21st Century Cures Act - Precision Medicine Initiative	93.368				
<i>Pass-Through from Baylor College of Medicine</i>		7000000789	-	223,156	223,156
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391				
<i>Pass-Through from University of New Mexico</i>		AID20220139	-	3,223	3,223
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises					
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		1NH75OT000026- 01-00	-	2,782	2,782
Total - ALN 93.391			-	6,005	6,005
Cancer Cause and Prevention Research	93.393		2,712,886	27,683,645	30,396,531
<i>Pass-Through from Albert Einstein College of Medicine</i>		5R01CA222358-05	-	17,944	17,944
<i>Pass-Through from Baylor College of Medicine</i>		CA250905-01 - 7000001225	-	214,078	214,078
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000001551	-	36,145	36,145
<i>Pass-Through from Baylor College of Medicine</i>		1R01CA256977-01	-	12,708	12,708
<i>Pass-Through from Baylor College of Medicine</i>		7000001397	-	42,602	42,602
<i>Pass-Through from Baylor College of Medicine</i>		7000001413/UG3C	-		
<i>Pass-Through from Baylor College of Medicine</i>		A260607	-	39,721	39,721
<i>Pass-Through from Baylor College of Medicine</i>		7000001414	-	98,064	98,064
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		61998 2006995 669302	-	4,840	4,840
<i>Pass-Through from Calm.com, Inc.</i>		2/1R41CA261260- 01	-	9,135	9,135
<i>Pass-Through from Carina Medical LLC</i>		CARINA 2020	-	19,087	19,087
<i>Pass-Through from Columbia University</i>		1(GG013690- 01)/1R01CA2218	-	87,007	87,007
<i>Pass-Through from Duke University</i>		A031818/7R01CA2 00853-04	-	56,474	56,474
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001015823	-	21,457	21,457
<i>Pass-Through from H. Lee Moffitt Cancer Center & Research Institute</i>		1U01CA2615989- 01	-	4,854	4,854
<i>Pass-Through from H. Lee Moffitt Cancer Center & Research Institute</i>		10-20262-99-01-G3	-	6,053	6,053
<i>Pass-Through from H. Lee Moffitt Cancer Center & Research Institute</i>		5 R01 CA243552- 02	-	7,499	7,499
<i>Pass-Through from H. Lee Moffitt Cancer Center & Research Institute</i>		7R01CA231952-02	-	7,499	7,499
<i>Pass-Through from Harvard T.H. Chan School of Public Health</i>		116093-5121193	67,529	103,894	171,423
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-F261-4609	-	193,095	193,095
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		1R01CA256660- 01A1	-	148,928	148,928
<i>Pass-Through from Indiana University</i>		9021 / PO0367917	-	82,332	82,332
<i>Pass-Through from Johns Hopkins University</i>		5R01CA154823-08	-	10,453	10,453
<i>Pass-Through from Johns Hopkins University</i>		5U01CA247283-03	-	12,875	12,875
<i>Pass-Through from Kaiser Foundation Research Institute</i>		RNG210178- UTSMC	-	36,017	36,017
<i>Pass-Through from Kaiser Foundation Research Institute</i>		RNG211637-UTSW	-	90,654	90,654
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		2P01CA092584	-	106,651	106,651
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		2P01CA092584-21	-	17,259	17,259

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		5P01CA092584-19	\$ -	(818) \$	(818)
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		5P01CA092584-20	-	350	350
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7336093	-	6,465	6,465
		7452153/P01CA09			
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		2584	-	8,558	8,558
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7615428	-	66,423	66,423
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7615844	-	12,790	12,790
		7620779/2P01CA0			
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		92584-21	-	34,443	34,443
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		18-01-001 7	-	126,317	126,317
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		5R01CA22600105	-	123,472	123,472
		2U01CA195568-			
<i>Pass-Through from Mayo Clinic</i>		06A1	-	274,966	274,966
<i>Pass-Through from Medical College of Wisconsin</i>		1721303A	-	(14)	(14)
		1R01CA249981-			
<i>Pass-Through from New York University Grossman School of Medicine</i>		01A1	-	27,025	27,025
<i>Pass-Through from Northwestern University</i>		5U01CA220401-04	-	15,149	15,149
<i>Pass-Through from Oregon Health and Science University</i>		5U01CA217842-06	-	101,412	101,412
<i>Pass-Through from Regents of the University of Minnesota</i>		5R01CA232317-04	-	11,122	11,122
<i>Pass-Through from San Diego Biomedical Research Institute</i>		1R01CA270335-01	-	29,170	29,170
<i>Pass-Through from Sinai Health System</i>		7U19CA203654-02	-	20,156	20,156
<i>Pass-Through from Stanford University</i>		5R01CA217105-04	-	89,809	89,809
<i>Pass-Through from Stanford University</i>		5R01CA232754-03	-	389,031	389,031
<i>Pass-Through from Stanford University</i>		62281131-106650	-	71,007	71,007
		6610100234/R01C			
<i>Pass-Through from The Hospital for Sick Children</i>		A251112-01	-	18,418	18,418
<i>Pass-Through from Thomas Jefferson University</i>		080-30000-S27901	-	(7,796)	(7,796)
<i>Pass-Through from University of Alabama - Birmingham</i>		000519160-001	-	46,104	46,104
		1R01CA248439-			
<i>Pass-Through from University of Alabama - Birmingham</i>		01A1	-	27,947	27,947
<i>Pass-Through from University of Arizona</i>		634890	-	18,427	18,427
<i>Pass-Through from University of California - Berkeley</i>		7337769	-	(194)	(194)
<i>Pass-Through from University of California - San Francisco</i>		12054SC	-	86,455	86,455
		AWD101197			
<i>Pass-Through from University of Chicago</i>		00000316	-	150,531	150,531
<i>Pass-Through from University of Colorado</i>		2022 1174 002	-	16,426	16,426
<i>Pass-Through from University of Connecticut Health Center</i>		UCHC7-144253519	-	172,117	172,117
<i>Pass-Through from University of Illinois - Chicago</i>		18457	-	67,628	67,628
<i>Pass-Through from University of Iowa</i>		S02284-01	-	114,548	114,548
<i>Pass-Through from University of Iowa</i>		5R01CA193249-04	-	27,322	27,322
<i>Pass-Through from University of Kansas Medical Center</i>		ZAR00070	-	1,793	1,793
<i>Pass-Through from University of Kansas Medical Center</i>		ZAR00080	-	397	397
		OS00000718/UG3			
<i>Pass-Through from University of Miami</i>		CA260317-01	-	377,021	377,021
<i>Pass-Through from University of Michigan</i>		1R01CA266223-01	-	60,079	60,079
<i>Pass-Through from University of Michigan</i>		5U01CA199284-05	-	55,716	55,716
<i>Pass-Through from University of Minnesota</i>		N008283401	-	41,284	41,284
<i>Pass-Through from University of New Mexico</i>		5P01CA206980-05	-	13,675	13,675
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5P01CA247773-03	-	256,394	256,394
		RS20180699-05			
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		OUHSC- 0000012810	-	12,005	12,005
		1R01CA251451-			
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		01A1	-	18,980	18,980
<i>Pass-Through from University of Utah</i>		10038380-01	-	(335)	(335)
<i>Pass-Through from University of Utah</i>		5R01CA190329-05	-	(8,029)	(8,029)
<i>Pass-Through from University of Utah</i>		5R01CA200854-04	-	58,195	58,195
<i>Pass-Through from University of Utah</i>		7R01CA190329-05	-	2,915	2,915
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01CA253911-02	-	244,279	244,279
		1R01CA225005-			
<i>Pass-Through from Vanderbilt University Medical Center</i>		01A1	-	47,425	47,425
<i>Pass-Through from Vanderbilt University Medical Center</i>		5R01CA202981-05	-	30,728	30,728
		502-100730-			
<i>Pass-Through from Wake Forest University</i>		550473	-	7,060	7,060
		103-32041-			
<i>Pass-Through from Wake Forest University Health Sciences</i>		10000114410	-	1,806	1,806
<i>Pass-Through from William Marsh Rice University</i>		1R01CA251911-01	-	80,334	80,334
COVID-19 - Cancer Cause and Prevention Research			-	64,085	64,085
Total - ALN 93.393				2,780,415	32,681,543
				35,461,958	

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Cancer Detection and Diagnosis Research	93.394		\$ 3,020,484	\$ 22,804,957	\$ 25,825,441
<i>Pass-Through from Baylor College of Medicine</i>		PO 5601714325	-	40,907	40,907
<i>Pass-Through from Baylor College of Medicine</i>		PO 5601714707	-	44,710	44,710
<i>Pass-Through from Baylor College of Medicine</i>		PO# 7000000850	-	12,075	12,075
<i>Pass-Through from Baylor College of Medicine</i>		1U01CA230997	-	43,214	43,214
<i>Pass-Through from Baylor College of Medicine</i>		7000000624	-	86,444	86,444
<i>Pass-Through from Baylor College of Medicine</i>		7000000850	-	85,342	85,342
<i>Pass-Through from Baylor College of Medicine</i>		7000000898	-	46,761	46,761
<i>Pass-Through from Cedars-Sinai Medical Center</i>		1597096	-	(33,992)	(33,992)
<i>Pass-Through from Cedars-Sinai Medical Center</i>		1932303	-	47,035	47,035
<i>Pass-Through from Children's Hospital of Philadelphia</i>		R01CA248501	-	10,716	10,716
<i>Pass-Through from Children's Oncology Group</i>		ALTE1631	-	516	516
<i>Pass-Through from Clearmano, Inc.</i>		1R44CA26824001	-	85,660	85,660
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		2U24CA196172-06- MDA2	-	24,731	24,731
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U24CA196172-04	-	201	201
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U24CA196172-08 0000961972/U24C	-	2,534,203	2,534,203
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		A086368-18	-	25,053	25,053
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001004156/5U24 CA086368-1	420,831	56,929	477,760
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001007005/1U01 CA224255-0	-	64,265	64,265
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5U24CA086368-20	-	1,000	1,000
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5U24CA230144-04	-	24,678	24,678
<i>Pass-Through from George Washington University</i>		5U01CA230690-03	-	7,392	7,392
<i>Pass-Through from Indiana University</i>		5U01CA239522-02	-	291,992	291,992
<i>Pass-Through from Masimo Corporation</i>		5U01CA201777-02	-	(106,881)	(106,881)
<i>Pass-Through from Massachusetts General Hospital</i>		MGH2019	-	(437)	(437)
<i>Pass-Through from Massachusetts General Hospital</i>		R01CA212138	-	119,780	119,780
<i>Pass-Through from Mayo Clinic</i>		5R01CA239200-02	-	166,195	166,195
<i>Pass-Through from Medical University of South Carolina</i>		A19-0003-S001	-	125,062	125,062
<i>Pass-Through from Medical University of South Carolina</i>		A20-0088-S001	(3,136)	(3,908)	(7,044)
<i>Pass-Through from Methodist Hospital</i>		R01 CA251710-02	-	36,583	36,583
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT00005087	-	19,986	19,986
<i>Pass-Through from Moai Technologies L.L.C.</i>		437-01	-	48,069	48,069
<i>Pass-Through from Nationwide Children's Hospital</i>		700216-0322-00	-	21,672	21,672
<i>Pass-Through from Nationwide Children's Hospital</i>		700216-0323-00	-	11,208	11,208
<i>Pass-Through from New York University Grossman School of Medicine</i>		5R01CA225963-04	-	296,427	296,427
<i>Pass-Through from Nirvana Sciences, Inc.</i>		FP00012795	-	54,006	54,006
<i>Pass-Through from NuvOx Pharma, LLC</i>		2R44CA14487103- UTSW0	-	(1,794)	(1,794)
<i>Pass-Through from Oncospace, Inc.</i>		3 R43 CA254559- 01A1S1	-	66,397	66,397
<i>Pass-Through from Regents of the University of Michigan</i>		K00007668	-	94,094	94,094
<i>Pass-Through from Regents of the University of Michigan</i>		R01CA258240	-	5,114	5,114
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		1R01CA233888- 01A1	-	109,802	109,802
<i>Pass-Through from Soft Imaging, LLC</i>		SILLC2022-0002	-	10,267	10,267
<i>Pass-Through from The Research Institute at Nationwide Children's Hospital</i>		5U24CA196175-07	-	3,716	3,716
<i>Pass-Through from Thomas Jefferson University</i>		080-34000-S44401 1R01CA255792-	-	40,026	40,026
<i>Pass-Through from Thomas Jefferson University</i>		01A1	-	70,079	70,079
<i>Pass-Through from Thomas Jefferson University</i>		1R37CA23442801	-	-	-
<i>Pass-Through from Tulane University</i>		A1	-	31,279	31,279
<i>Pass-Through from University of Alabama - Birmingham</i>		5U01CA252965-02 000521964-SC001	-	218,226	218,226
<i>Pass-Through from University of Alabama - Birmingham</i>		A01 W/EXT	-	126,919	126,919
<i>Pass-Through from University of Alabama - Birmingham</i>		000525056-SC001	-	-	-
<i>Pass-Through from University of Alabama - Birmingham</i>		A01 W/ EXT	-	68,056	68,056
<i>Pass-Through from University of Alabama - Birmingham</i>		000525056-001	-	(31,340)	(31,340)
<i>Pass-Through from University of California - San Francisco</i>		5P01CA210961-05 AWD102921	-	39,185	39,185
<i>Pass-Through from University of Chicago</i>		(00000652)	-	23,795	23,795
<i>Pass-Through from University of Illinois - Chicago</i>		1R01CA258827-01 1R21CA23191101	-	243,106	243,106
<i>Pass-Through from University of Kentucky</i>		A1	-	26,270	26,270
<i>Pass-Through from University of Maryland - Baltimore</i>		1701165	-	-	-
<i>Pass-Through from University of Maryland - Baltimore</i>		REQUEST: 3792	-	50,457	50,457
<i>Pass-Through from University of Maryland - Baltimore</i>		4829	-	70,106	70,106
<i>Pass-Through from University of Massachusetts</i>		20-015210 A00	-	664	664

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		WA00893417			
<i>Pass-Through from University of Massachusetts Medical School</i>		OSP28640-00	\$ -	\$ 195,589	\$ 195,589
<i>Pass-Through from University of Miami</i>		OS00000955	-	14,907	14,907
<i>Pass-Through from University of Michigan</i>		K00013942	-	4,619	4,619
<i>Pass-Through from University of Michigan</i>		2R01CA160254-10	-	69,787	69,787
		3005413735/U24C			
<i>Pass-Through from University of Michigan</i>		A086368	-	22,579	22,579
<i>Pass-Through from University of Michigan</i>		3005413934	-	1,855	1,855
<i>Pass-Through from University of Michigan</i>		5U01CA086400-20	-	113,881	113,881
<i>Pass-Through from University of Michigan</i>		5U01CA225753-03	-	30,922	30,922
<i>Pass-Through from University of Michigan</i>		5U10CA086400-17	-	(1,825)	(1,825)
		5119501 (COVID-19)			
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5124158	-	528,780	528,780
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		R01CA218739	-	8,137	8,137
<i>Pass-Through from University of Oklahoma</i>		2020-23	-	26,727	26,727
<i>Pass-Through from University of Oklahoma</i>		2020-24	-	(16,781)	(16,781)
<i>Pass-Through from University of Oklahoma</i>		2020-25	-	8,900	8,900
<i>Pass-Through from University of Oklahoma</i>		1R01CA258717-01	-	11,886	11,886
<i>Pass-Through from University of Pennsylvania</i>		5R01CA255655-02	-	93,853	93,853
<i>Pass-Through from University of Pittsburgh Medical Center</i>		1R01CA247220-01	-	37,526	37,526
		1R01CA251803-01A1			
<i>Pass-Through from University of Washington</i>		UNIV58314	-	366,877	366,877
<i>Pass-Through from Vanderbilt University</i>		5R01CA250506-02	-	1,578	1,578
<i>Pass-Through from Vanderbilt University Medical Center</i>		5U01CA23184003	-	2,576	2,576
<i>Pass-Through from Vanderbilt University Medical Center</i>		1R21CA249367-01A1	-	3,740	3,740
		01A1			
<i>Pass-Through from William Marsh Rice University</i>		0255-E426-4605	-	3,428	3,428
COVID-19 - Cancer Detection and Diagnosis Research		0255-E428-4609	-	43,185	43,185
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>			-	-	-
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>			-	440	440
			-	229,408	229,408
Total - ALN 93.394			3,438,179	30,159,549	33,597,728
Cancer Treatment Research	93.395		4,699,132	53,658,532	58,357,664
<i>Pass-Through from American College of Radiology</i>		5U24CA180803-08	-	2,679,961	2,679,961
		1R43CA25710801A1			
<i>Pass-Through from Autoimmunity Biologic Solutions, Inc</i>		1R01CA249988-01A1	-	41,064	41,064
<i>Pass-Through from Baylor College of Medicine</i>		1R01CA250503-02	-	24,318	24,318
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA193776-05	-	298,938	298,938
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA219667-03	-	3,198	3,198
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA221197-02	-	184,723	184,723
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA232890-04	-	1,926	1,926
<i>Pass-Through from Baylor College of Medicine</i>		7000000829/5R01CA232890-03REV	-	100,420	100,420
<i>Pass-Through from Baylor College of Medicine</i>		7000001580	-	14,202	14,202
<i>Pass-Through from Baylor College of Medicine</i>		7000001587	-	3,676	3,676
<i>Pass-Through from Baylor University</i>		102516-01	-	39,234	39,234
<i>Pass-Through from Beckman Research Institute</i>		5R01CA201496-05	-	232,141	232,141
		R21CA263223-01A1			
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		53261 2003487	-	3,059	3,059
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		669302	-	(333)	(333)
		0129401S01/0129402S01			
<i>Pass-Through from Benaroya Research Institute</i>		404053	-	11,061	11,061
<i>Pass-Through from Brandeis University</i>		120625	-	103,919	103,919
<i>Pass-Through from Brigham and Women's Hospital</i>		5U10CA076001-17	-	262,369	262,369
<i>Pass-Through from Brigham and Women's Hospital</i>		5U10CA180821-09	-	7,418	7,418
<i>Pass-Through from Brigham and Women's Hospital</i>		7U10CA076001-16	-	126,870	126,870
<i>Pass-Through from Brigham and Women's Hospital</i>		99220001-UTHSCSA/1R01CA26	-	13	13
<i>Pass-Through from Calm.com, Inc.</i>		RES516249	-	19,712	19,712
<i>Pass-Through from Case Western Reserve University</i>		COG NCTN	-	106,974	106,974
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG PEP-CTN	-	2,278	2,278
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG STUDY CHAIR/UG1CA1899	-	(417)	(417)
<i>Pass-Through from Children's Hospital of Philadelphia</i>		FP00025505- 112-01	-	(778)	(778)
<i>Pass-Through from Children's Hospital of Philadelphia</i>			-	18	18

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Children's Hospital of Philadelphia</i>		U10CA180886	\$ -	\$ 2,360	\$ 2,360
<i>Pass-Through from Children's Hospital of Philadelphia</i>		2U10CA180886-06 3UG1CA189955- 07S1	-	122,789	122,789
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5U10CA180886-07	-	40,840	40,840
<i>Pass-Through from Children's Hospital of Philadelphia</i>		AR03414	-	(1,097)	(1,097)
<i>Pass-Through from Children's Oncology Group</i>		30004166-05	-	6,834	6,834
<i>Pass-Through from Children's Research Institute</i>		30004166- 06/R01CA212190-0	-	17,430	17,430
<i>Pass-Through from Children's Research Institute</i>		1R41CA24401101	-	71,814	71,814
<i>Pass-Through from Cord Blood Plus, Inc.</i>		1U19CA264385-01	-	2,125	2,125
<i>Pass-Through from Duke University</i>		U19-CA264385-01 315- UTHSCSA01/1R44	-	262,584	262,584
<i>Pass-Through from Duke University Medical Center</i>		CA25096	-	10,685	10,685
<i>Pass-Through from EтираRx, LLC</i>		315-UTSW01 (TMIST) PROTOCOL	-	40,914	40,914
<i>Pass-Through from EтираRx, LLC</i>		EA1151	-	136,233	136,233
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		EAF151	-	103,331	103,331
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		EA3161	-	8,384	8,384
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		5U10CA180820-06- UTSW1C	-	763	763
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		U10CA180820- 02CBPF1	-	(9,049)	(9,049)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		U10CA180820-05	-	(2,436)	(2,436)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U10CA180820-05	-	(14,251)	(14,251)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U10CA180820-07	-	(10,748)	(10,748)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U10CA180820-08	-	(6,534)	(6,534)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U10CA180820-09	-	13,411	13,411
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		2UM1CA121947-14 ECOG	-	3,626	3,626
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		U10CA021115	-	6,688	6,688
<i>Pass-Through from Frontier Science & Technology Research Foundation</i>		4R44CA206795-02	-	313	313
<i>Pass-Through from Galera Therapeutics, Inc</i>		7R01CA215753-06	-	(30)	(30)
<i>Pass-Through from George Washington University Medical Center</i>		T32 ES027801-04	-	4,608	4,608
<i>Pass-Through from Gulf Coast Consortia</i>		1R01CA235632- 01A1	-	26,252	26,252
<i>Pass-Through from Indiana University</i>		5R01CA235632-03	-	23,581	23,581
<i>Pass-Through from Indiana University</i>		75N91020C00027	-	17,407	17,407
<i>Pass-Through from Intelligent Automation, Inc.</i>		1R01CA260689-01	-	27,228	27,228
<i>Pass-Through from Kaiser Foundation Research Institute</i>		5R01CA23115004	-	78,957	78,957
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		1P01CA261669-01	-	140,683	140,683
<i>Pass-Through from Massachusetts General Hospital</i>		233319	-	902,172	902,172
<i>Pass-Through from Massachusetts General Hospital</i>		239886	-	78,275	78,275
<i>Pass-Through from Massachusetts General Hospital</i>		239891	-	17,222	17,222
<i>Pass-Through from Massachusetts General Hospital</i>		5U19CA021239-39	-	67,313	67,313
<i>Pass-Through from Massachusetts General Hospital</i>		5R01CA257241-02	-	4	4
<i>Pass-Through from Mayo Clinic</i>		5UG1CA189823-03	-	269,875	269,875
<i>Pass-Through from Mayo Clinic</i>		PO# 6216205	-	15,600	15,600
<i>Pass-Through from Medical College of Wisconsin</i>		1R01CA232892-04	-	67,139	67,139
<i>Pass-Through from Medical College of Wisconsin</i>		5R01CA184798-04	-	160,293	160,293
<i>Pass-Through from Medical College of Wisconsin</i>		5R01CA215403	-	5,240	5,240
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>		5UG1CA233332-03	-	21,563	21,563
<i>Pass-Through from Methodist Hospital Research Institute</i>		R01CA224304-04	-	1,964	1,964
<i>Pass-Through from Methodist Hospital Research Institute</i>		1R01CA253865- 01A1	-	15,415	15,415
<i>Pass-Through from Methodist Hospital Research Institute</i>		0254-4022- 4605/5P01CA1086	-	146,844	146,844
<i>Pass-Through from Mount Sinai School of Medicine</i>		0254-4051- 4609/P01CA10867	-	1,237	1,237
<i>Pass-Through from Mount Sinai School of Medicine</i>		MRG ONCOLOGY	-	48,193	48,193
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		NCTN YEAR 8	-	38,820	38,820
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		NRG-MILLER-GY6	-	26,659	26,659
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		NRG-SMITH-GY6	-	23,642	23,642
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		U10CA18086801	-	6,445	6,445
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		3U10CA180868- 08S1	-	20,530	20,530
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>			-	59,755	59,755

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Ohio State University</i>		5R01CA223165-03	\$ -	\$ 97,171	\$ 97,171
<i>Pass-Through from OncoSynergy, Inc.</i>		1R41CA247044-01	-	33,750	33,750
<i>Pass-Through from Oregon Health and Science University</i>		13035474	-	35,471	35,471
<i>Pass-Through from Oregon Health and Science University</i>		2U10CA180888-06	-	1,268	1,268
<i>Pass-Through from Oregon Health and Science University</i>		3U10CA180888-08S1	-	57,784	57,784
<i>Pass-Through from Oregon Health and Science University</i>		3U10CA180988-08S1	-	27,880	27,880
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-08	-	299,990	299,990
<i>Pass-Through from Oregon Health Sciences University</i>		SWOG PSA	-	(102)	(102)
<i>Pass-Through from Oregon Health Sciences University</i>		1013080-SWOG-UTHSCSA/U10C	-	138,479	138,479
<i>Pass-Through from Public Health Institute</i>		AR03203	-	7,483	7,483
<i>Pass-Through from Public Health Institute</i>		AR032147/U10CA1	-	69,850	69,850
<i>Pass-Through from Public Health Institute</i>		AR03246	-	7,580	7,580
<i>Pass-Through from Public Health Institute</i>		AR03277	-	3,816	3,816
<i>Pass-Through from Public Health Institute</i>		AR03417	-	7,272	7,272
<i>Pass-Through from Public Health Institute</i>		AR034277/U10CA1	-	11,637	11,637
<i>Pass-Through from Public Health Institute</i>		AR03471	-	7,399	7,399
<i>Pass-Through from Public Health Institute</i>		AR09753	-	9,462	9,462
<i>Pass-Through from Public Health Institute</i>		AR10388	-	7,818	7,818
<i>Pass-Through from Public Health Institute</i>		AR11018	-	617	617
<i>Pass-Through from Public Health Institute</i>		NCTN WLI	-	50,316	50,316
<i>Pass-Through from Public Health Institute</i>		U10CA180886	-	58,326	58,326
<i>Pass-Through from Public Health Institute</i>		2U10CA180886-06	-	476	476
<i>Pass-Through from Purdue University</i>		11001256-004	-	17,146	17,146
<i>Pass-Through from PHusis Therapeutics, Inc.</i>		R01CA216424	-	99,990	99,990
<i>Pass-Through from Radiation Therapy Oncology Group</i>		RTOG1308	-	48	48
<i>Pass-Through from Raphael Pharmaceuticals LLC</i>		RPLLC-SC01	-	142,322	142,322
<i>Pass-Through from Saint Louis University</i>		5R01CA230512-04	-	116,324	116,324
<i>Pass-Through from SignalRx Pharmaceuticals, Inc.</i>		1R41CA232779-01	-	63,633	63,633
<i>Pass-Through from SignalRx Pharmaceuticals, Inc.</i>		5R42CA192656-03	-	139,477	139,477
<i>Pass-Through from St. Jude Children's Research Hospital</i>		5U24CA055727-27	-	66,409	66,409
<i>Pass-Through from Stanford University</i>		5R01CA254179-02	-	4,952	4,952
<i>Pass-Through from Syntrix Biosystems, Inc.</i>		5 R44 CA217591	-	125,504	125,504
<i>Pass-Through from Temple University of the Commonwealth System</i>		04	-	164,920	164,920
<i>Pass-Through from The Trustees of Columbia University</i>		264798-01-UTSA/5R01CA237	-	19,488	19,488
<i>Pass-Through from University of Alabama - Birmingham</i>		2	-	6,366	6,366
<i>Pass-Through from University of California - San Diego</i>		1 UG3CA241687-01	-	62,345	62,345
<i>Pass-Through from University of Florida</i>		00003041/1R01CA	-	169,942	169,942
<i>Pass-Through from University of Florida</i>		256482	-	25,702	25,702
<i>Pass-Through from University of Florida</i>		5R01CA200867-04	-	118,388	118,388
<i>Pass-Through from University of Illinois - Chicago</i>		5R01CA225190-03	-	31,485	31,485
<i>Pass-Through from University of Maryland - Baltimore</i>		5R01CA187416-05	-	11,194	11,194
<i>Pass-Through from University of Nebraska Medical Center</i>		R01CA226436	-	58,303	58,303
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		20141429	-	16	16
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20191985-01	-	30,500	30,500
<i>Pass-Through from University of Pennsylvania</i>		5R01CA242845-02	-	128,392	128,392
<i>Pass-Through from University of Pennsylvania</i>		1R01 CA244845-01	-	38,205	38,205
<i>Pass-Through from University of Pittsburgh</i>		583454; PO	-	17,890	17,890
<i>Pass-Through from University of Pittsburgh</i>		4848050; FUND	-	5,870	5,870
<i>Pass-Through from University of Pittsburgh</i>		#583454	-	6,574	6,574
<i>Pass-Through from University of Rochester</i>		AWD00000773	-	78,371	78,371
<i>Pass-Through from University Health Network</i>		(133035-1)/R0	-	189,425	189,425
<i>Pass-Through from Via Therapeutics, LLC</i>		R03 DE032160	-	10,299	10,299
<i>Pass-Through from Via Therapeutics, LLC</i>		5R33NS104384-03	-	44,663	44,663
		5R01CA214890-03	-		
		NASC2020	-		
		UT AUS-	-		
		FA00000093-NCE	-		
		UTA20-000939;	-		
		DIGIOVANNI LOA	-		
		NCE	-		

**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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		UTA20-000939; PO# UT08012020			
Pass-Through from Via Therapeutics, LLC		NCE	\$ -	\$ 9,370	\$ 9,370
Pass-Through from Wake Forest University Health Sciences		100200-441121	-	77,024	77,024
Pass-Through from Wake Forest University Health Sciences		5P01CA2072006-04	-	(6,628)	(6,628)
Pass-Through from Wake Forest University Health Sciences		5UG1CA189824-05	-	(1,323)	(1,323)
Pass-Through from Washington University - St. Louis		5R01CA248917-02	-	25,869	25,869
Pass-Through from William Marsh Rice University		1R01CA257814-01	-	42,713	42,713
Pass-Through from Wntrix, Inc.		1R41CA213479-01A1	-	5,200	5,200
Total - ALN 93.395			4,699,132	64,156,289	68,855,421
Cancer Biology Research	93.396		5,555,163	40,246,815	45,801,978
Pass-Through from Albert Einstein College of Medicine		5R01CA248536-02	-	16,885	16,885
Pass-Through from Ann & Robert H. Lurie Children's Hospital - Chicago		901599-TAMU	-	129,305	129,305
Pass-Through from Baylor College of Medicine		FP00015572	-	31,028	31,028
Pass-Through from Baylor College of Medicine		1R01CA247917-01A1	-	40,899	40,899
Pass-Through from Baylor College of Medicine		1R01CA262437-01A1	-	3,934	3,934
Pass-Through from Baylor College of Medicine		5R01CA237291-03	-	110,254	110,254
Pass-Through from Baylor College of Medicine		5R01CA25195003	-	65,354	65,354
Pass-Through from Baylor College of Medicine		70000001076 1	-	52,104	52,104
Pass-Through from Baylor College of Medicine		W/EXT	-	52,104	52,104
Pass-Through from Baylor College of Medicine		70000001076 3	-	91,632	91,632
Pass-Through from Brigham and Women's Hospital		W/EXT	-	61,645	61,645
Pass-Through from Cedars-Sinai Medical Center		126698	-	33	33
Pass-Through from Duke University		PO# 1545121	-	12,876	12,876
Pass-Through from George Washington University		1R01CA264529-0118-	-	30,970	30,970
Pass-Through from George Washington University		M89/7R01CA206529	-	30,970	30,970
Pass-Through from George Washington University		20-	-	11,947	11,947
Pass-Through from George Washington University		M49/1R01CA246707-01A1	-	40,531	40,531
Pass-Through from Georgia Institute of Technology		5R01CA20480605	-	95,799	95,799
Pass-Through from H. Lee Moffitt Cancer Center & Research Institute		AWD-101670-G3	-	950	950
Pass-Through from Health Research, Inc.		10-21325-99-01-G3	-	13,203	13,203
Pass-Through from Icahn School of Medicine - Mount Sinai		1R01CA262822-01	-	316,288	316,288
Pass-Through from Indiana University		5R01CA252222-02	-	130,921	130,921
Pass-Through from Institute for Systems Biology		8650	-	17,873	17,873
Pass-Through from Johns Hopkins University		2021 0008; PO	-	18,808	18,808
Pass-Through from Johns Hopkins University		P057851	-	8,188	8,188
Pass-Through from Kaiser Foundation Research Institute		1R01CA254193-01A1	41,064	431,365	472,429
Pass-Through from Kaiser Foundation Research Institute		RNG209546-UTSW	-	204,721	204,721
Pass-Through from Medical College of Wisconsin		RNG209546-UTSW-1	-	71,685	71,685
Pass-Through from Memorial Sloan Kettering Cancer Center		5R01CA229907-02	-	30,702	30,702
Pass-Through from Methodist Hospital Research Institute		MSK 0000120	-	36,942	36,942
Pass-Through from Northwestern University		AGMT00007151	-	(2,031)	(2,031)
Pass-Through from Ohio State University		60056932	-	59,042	59,042
Pass-Through from Ohio State University		UTHS/1R01CA25436	-	28,903	28,903
Pass-Through from Oregon Health and Science University		5R01CA227847-04	-	213,949	213,949
Pass-Through from Regents of the University of Michigan		60076906/R01CA240726	-	121,964	121,964
Pass-Through from Rutgers Cancer Institute of New Jersey		1U01CA253472-01A1	-	13,552	13,552
Pass-Through from Sloan Kettering Institute for Cancer Research		5R01CA239093-03	-	70,084	70,084
Pass-Through from Sloan Kettering Institute for Cancer Research		BD521707D	-	15,309	15,309
Pass-Through from Stanford University		R01CA258886	-	209,703	209,703
Pass-Through from The Pennsylvania State University		5R01CA236118-04	-	103,024	103,024
		UTXHSCCA260729	-	103,024	103,024
		/1R01CA2607	-	103,024	103,024

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		A18-1813-S001-			
<i>Pass-Through from University of California - Davis</i>		A01	\$ -	\$ 16,027	\$ 16,027
<i>Pass-Through from University of California - Davis</i>		A20-2362-S002	-	13,896	13,896
		3200002546-19-			
<i>Pass-Through from University of Kentucky Research Foundation</i>		285	-	235,721	235,721
<i>Pass-Through from University of Miami</i>		5R01CA222918-03	-	256,822	256,822
<i>Pass-Through from University of Michigan</i>		5R01CA227622-02	-	153,850	153,850
		H008523703/5R01			
<i>Pass-Through from University of Minnesota</i>		CA248019-0	-	231,544	231,544
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20151984-04	-	1,352	1,352
<i>Pass-Through from University of Pennsylvania</i>		5R01CA237200-02	-	9,209	9,209
		UWSC13171/1R01			
<i>Pass-Through from University of Washington</i>		CA260843-01	-	52,541	52,541
<i>Pass-Through from Via Therapeutics, LLC</i>		M2003380	-	30,676	30,676
<i>Pass-Through from William Marsh Rice University</i>		1U01CA258512-01	-	196,464	196,464
Total - ALN 93.396			5,596,227	44,355,258	49,951,485
Cancer Centers Support Grants	93.397		1,991,171	69,493,073	71,484,244
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		3000219069	-	157,787	157,787
		60600 2004497			
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		669302	-	1,820	1,820
		60600 2004499			
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		669302	-	44,858	44,858
<i>Pass-Through from Case Western Reserve University</i>		RES516529	-	48,805	48,805
<i>Pass-Through from Cornell University</i>		5U54CA210184-05	-	(1,814)	(1,814)
<i>Pass-Through from Duke University Medical Center</i>		5P30CA014236-47	-	4,109	4,109
<i>Pass-Through from Indiana University</i>		9157	-	186,869	186,869
<i>Pass-Through from Massachusetts Institute of Technology</i>		1U54CA261694-01	-	86,044	86,044
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT000005611	-	(3)	(3)
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT000005612	-	7,275	7,275
<i>Pass-Through from Methodist Hospital Research Institute</i>		5U54CA210181-05	-	91,810	91,810
<i>Pass-Through from New Mexico State University</i>		Q02347	-	3,105	3,105
<i>Pass-Through from University of Iowa</i>		S01133-01	-	811	811
<i>Pass-Through from University of New Mexico</i>		UNM GMAP 2021	-	93	93
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC64910	-	254,751	254,751
<i>Pass-Through from Vanderbilt University Medical Center</i>		5P50CA236733-03	-	139,579	139,579
Total - ALN 93.397			1,991,171	70,518,972	72,510,143
Cancer Research Manpower	93.398		12,940	9,116,611	9,129,551
<i>Pass-Through from Weill Medical College of Cornell University</i>		203544	-	(191)	(191)
Total - ALN 93.398			12,940	9,116,420	9,129,360
Cancer Control	93.399		594,356	2,219,603	2,813,959
<i>Pass-Through from Alliance NCTN Foundation</i>		5UG1CA189823-08	-	176,493	176,493
<i>Pass-Through from Alliance NCTN Foundation</i>		7UG1CA189823-07	-	19,374	19,374
<i>Pass-Through from Aurora Oncology</i>		M1900839	-	22,531	22,531
		7000001483/P20C			
<i>Pass-Through from Baylor College of Medicine</i>		A262733	-	27,922	27,922
<i>Pass-Through from Baylor College of Medicine</i>		7000001485	-	67,284	67,284
		COG STUDY			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		CHAIR/UG1CA189	-	1,255	1,255
		9			
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		2UG1CA189828-06	-	20,835	20,835
		REVISED			
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		5UG1CA189828-07-	-	1,405	1,405
		CBPF-EA21			
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		5UG1CA189828-07-	-	114	114
		MDAEA8184			
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		5UG1CA189828-08	-	674,996	674,996
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		2UG1CA18986706	-	21,211	21,211
<i>Pass-Through from Oregon Health and Science University</i>		5UG1CA189974-07	-	15,789	15,789
<i>Pass-Through from Oregon Health and Science University</i>		5UG1CA189974-08	-	34,936	34,936
<i>Pass-Through from Oregon Health Sciences University</i>		2UG1CA189974	-	8,838	8,838
<i>Pass-Through from Oregon Health Sciences University</i>		5UG1CA189974-07	-	15,744	15,744

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from University of Washington</i>		UWSC13351 BPO 61422	-	\$ 16,396	\$ 16,396
<i>Pass-Through from Wake Forest University Health Sciences</i>		5UG1CA189824-07	-	(19,067)	(19,067)
Total - ALN 93.399			594,356	3,325,659	3,920,015
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>		6NU38OT000290-03-01	-	14,495	14,495
<i>Pass-Through from Council of State & Territorial Epidemiologists</i>		NU38OT000297; PO# 7708	-	136,381	136,381
<i>Pass-Through from Council of State & Territorial Epidemiologists</i>		NU38OT000297; PO# 7724	-	190,324	190,324
<i>Pass-Through from National Association of Chronic Disease Directors</i>		2722021 (MOU)	3,814	2,231	6,045
COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					
<i>Pass-Through from The Task Force For Global Health, Inc.</i>		TFGH NU38OT000316-03-02	-	51,158	51,158
Total - ALN 93.421			3,814	394,589	398,403
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		64,743	63,333	128,076
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		187,088	827,234	1,014,322
<i>Pass-Through from Baylor Research Institute</i>		41010201701 RH434-G4 /	-	147,194	147,194
<i>Pass-Through from Georgia Institute of Technology</i>		520054246	-	7,235	7,235
<i>Pass-Through from Indiana University</i>		8702	-	3,600	3,600
<i>Pass-Through from Langston University</i>		90RTST0001-02-00	-	22,569	22,569
<i>Pass-Through from Langston University</i>		90RTST0001-03-00	-	(306)	(306)
<i>Pass-Through from MedStar Health Research Institute, Inc.</i>		5001943868 2021-YR5-718-UTH	-	51,461	51,461
<i>Pass-Through from Memorial Hermann Health System</i>		PEDS-SCIMS 2022-NCE-1689- UTH SBMI -	-	2,079	2,079
<i>Pass-Through from Memorial Hermann Health System</i>		SWADA 2022-YR1-	-	74,200	74,200
<i>Pass-Through from Memorial Hermann Health System</i>		SWAD21-UTHSCH 2022-YR5-1849- UTH SBMI-ADA	-	63,380	63,380
<i>Pass-Through from Memorial Hermann Health System</i>		PAR 2022-YR5-800-UTH	-	41,366	41,366
<i>Pass-Through from Memorial Hermann Health System</i>		PMR-TBIMS	-	5,400	5,400
<i>Pass-Through from Research Foundation of CUNY</i>		CM00004313-00	-	95,599	95,599
<i>Pass-Through from Shepherd Center, Inc.</i>		SHEP-20-0005	-	5,650	5,650
<i>Pass-Through from TIRR Memorial Hermann</i>		90DPTB00160300 90REGE00002040	-	19,254	19,254
<i>Pass-Through from University of Alabama - Birmingham</i>		0	-	12,462	12,462
<i>Pass-Through from University of Alabama - Birmingham</i>		90REGE00050100	-	30,073	30,073
<i>Pass-Through from University of Wisconsin - Milwaukee</i>		90DPGE0016	53,499	-	53,499
Total - ALN 93.433			240,587	1,408,450	1,649,037
Strengthening the Technical Advancement & Readiness of Public Health via Health Information Exchange Program	93.462				
<i>Pass-Through from Rio Grande Valley Health Information Exchange (RGV HIE)</i>		AGT00UTH-01	-	25,351	25,351
ACL Assistive Technology	93.464		-	685,925	685,925
COVID-19 - Community Health Workers for Public Health Response and Resilient	93.495				
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		1NU58DP006986-0100	-	120,843	120,843

**STATE OF TEXAS
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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Temporary Assistance for Needy Families	93.558		\$ -	\$ 101,418	\$ 101,418
COVID-19 - Community Services Block Grant Discretionary Awards <i>Pass-Through from Texas Association of Community Health Centers, Inc.</i>	93.570	AGT001826	-	36,618	36,618
Child Care and Development Block Grant <i>Pass-Through from Northern Arizona University Board of Regents</i>	93.575	592238	-	10,145	10,145
Welfare Reform Research, Evaluations and National Studies	93.595		-	55,125	55,125
Head Start <i>Pass-Through from City of San Antonio</i>	93.600	4600019008	-	2,902	2,902
Developmental Disabilities Basic Support and Advocacy Grants <i>Pass-Through from Baylor College of Medicine</i>	93.630	7000000940	111,763	-	111,763
Developmental Disabilities Projects of National Significance	93.631		-	175,014	175,014
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	593,187	593,187
COVID-19 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service			-	36,117	36,117
Total - ALN 93.632			-	629,304	629,304
Accountable Health Communities	93.650		28,076	352,209	380,285
Adoption Opportunities	93.652		-	46,284	46,284
Foster Care Title IV-E	93.658		-	2,019	2,019
Mental and Behavioral Health Education and Training Grants	93.732		288,823	2,812,216	3,101,039
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	17,896	3,168	21,064
<i>Pass-Through from American Heart Association</i>		158707-A05	-	31,857	31,857
<i>Pass-Through from City of San Antonio</i>		PO# 4500437339	-	48,324	48,324
Total - ALN 93.738			17,896	83,349	101,245
Elder Abuse Prevention Interventions Program	93.747		-	390,631	390,631
Medical Assistance Program <i>Pass-Through from University of Wisconsin - Madison</i>	93.778	0000001671	-	106,510	106,510
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		21,450	343,115	364,565
Opioid STR	93.788		32,695	699,739	732,434
<i>Pass-Through from University of Missouri - Kansas City</i>		00103413/0007091 2	-	34,581	34,581
<i>Pass-Through from University of Missouri - Kansas City</i>		00109598/0007733 2 1	-	320,419	320,419
Total - ALN 93.788			32,695	1,054,739	1,087,434
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	145,993	145,993
National Ebola Training and Education Center (NETEC)	93.825				
<i>Pass-Through from Emory University</i>		6U3REP150549050 9	-	10,102	10,102
<i>Pass-Through from University of Nebraska Medical Center</i>		36-5420-3001-004	-	67,042	67,042
Total - ALN 93.825			-	77,144	77,144
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829				
<i>Pass-Through from Central Plains Center</i>		UTA22-000036	-	19,383	19,383
<i>Pass-Through from Heart of Texas Region Mental Health & Mental Retardation Center</i>		UTA21-000261 YEAR 1	-	108,221	108,221
<i>Pass-Through from The Montrose Center</i>		HSC-SPH-18-0858	-	4,506	4,506
Total - ALN 93.829			-	132,110	132,110

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Cardiovascular Diseases Research	93.837		\$	4,862,129	\$ 45,455,023
			\$	45,455,023	\$ 50,317,152
		7000001002			
Pass-Through from Baylor College of Medicine		/5R01HL148050-03	-	303,276	303,276
Pass-Through from Beth Israel Deaconess Medical Center		1062615	-	12,002	12,002
Pass-Through from BioTex, Inc.		M2201885	-	22,945	22,945
Pass-Through from Boston University		4500002693	-	16,268	16,268
		4500003155/1R01			
Pass-Through from Boston University		HL142983-0	-	14,325	14,325
		BSM19-ABIOMED-			
		01/R43HL145	-	89	89
Pass-Through from BridgeSource Medical Corp		123632	-	76,836	76,836
Pass-Through from Brigham and Women's Hospital		0001969283	-	31,989	31,989
Pass-Through from Cedars-Sinai Medical Center		1590769	-	28,267	28,267
Pass-Through from Cedars-Sinai Medical Center		STTR	-	98,939	98,939
Pass-Through from Chelak Medical Solution, Inc.		R907/R01HL13715			
		7-04	-	50,814	50,814
Pass-Through from Dartmouth College		2037894/5U01HL1			
		34679	-	120	120
Pass-Through from Duke University		5R01HL139000-04	-	83,170	83,170
Pass-Through from Eastern Virginia Medical School		A278520	-	1,044	1,044
Pass-Through from Emory University		A578495	-	17,865	17,865
Pass-Through from Emory University School of Medicine		U24HL140168	-	208	208
Pass-Through from George Washington University		R01HL140325	-	88,056	88,056
Pass-Through from Georgia Institute of Technology		9377-UTA	-	5,278	5,278
Pass-Through from Indiana University		8779	-	104,148	104,148
Pass-Through from Indiana University - School of Medicine		2004590490	-	204,372	204,372
Pass-Through from Johns Hopkins University		KBT21-			
		WIRELESSRODE			
		NT2-06	-	22,334	22,334
Pass-Through from Koronis Biomedical Technologies Corporation		5U54HL143541-03	-	19,813	19,813
Pass-Through from Leuko Labs, Inc.		2210491-S	-	12,578	12,578
Pass-Through from Loma Linda University		R01HL158649	-	10,317	10,317
Pass-Through from Loyola University Chicago		A5332			
		5U01HL123336-05	-	73,114	73,114
Pass-Through from Massachusetts General Hospital		SITE 31473 A5332			
		/ 3	-	87,000	87,000
Pass-Through from Massachusetts General Hospital		230744	-	5,012	5,012
Pass-Through from Massachusetts General Hospital		236957	-	48,189	48,189
Pass-Through from Massachusetts General Hospital		237424	-	2,386	2,386
Pass-Through from Methodist Hospital Research Institute		AGMT00008021	-	5,460	5,460
Pass-Through from Methodist Hospital Research Institute		7R01HL134740-04	-	110,012	110,012
Pass-Through from Michigan Technological University		1802052Z1	-	3,224	3,224
Pass-Through from National Marrow Donor Program		2U10HL069294-11	-	348	348
Pass-Through from New England Research Institutes		M1900757	-	1,641	1,641
Pass-Through from New England Research Institutes		U24HL135691 4	-	9,539	9,539
Pass-Through from New England Research Institutes		U24HL135691 5	-	15,285	15,285
Pass-Through from New York Medical College		123203	-	24,313	24,313
		M190186839 18-A0-			
Pass-Through from New York University Grossman School of Medicine		00-1001368	-	16,859	16,859
		21-A1-00-1003948			
Pass-Through from New York University Grossman School of Medicine		M220544824	-	10,120	10,120
Pass-Through from Ohio State University		5UH3HL14013104	-	18,148	18,148
Pass-Through from Ohio State University		60064759	-	3,875	3,875
		60067103/GR1093			
Pass-Through from Ohio State University		75 1-3771	-	215,795	215,795
Pass-Through from Ohio State University		60077285	-	4,453	4,453
		1020015-			
Pass-Through from Oregon Health Sciences University		UTHSCHOUSTON	-	5,601	5,601
Pass-Through from PolyVascular Corporation		AGT005328	-	13,899	13,899
Pass-Through from Regents of the University of California - UCLA		1935 G WB042	-	18,675	18,675
Pass-Through from Regents of the University of Minnesota		R21HL150424	-	5,406	5,406
		100-1091654-			
Pass-Through from Research Foundation of Suny		83591	-	(1,750)	(1,750)
Pass-Through from RTI International		5U01HL14535802	-	58,149	58,149
		100-1091654-			
Pass-Through from Suny Downstate Medical Center		90560/5R25HL1	-	280	280
		R1193216 /			
Pass-Through from University at Buffalo - Suny		R01HL14267302	-	248,093	248,093
Pass-Through from University of Alabama		000509019-SC002	-	4,173	4,173
Pass-Through from University of Alabama		5U01HL12033806	-	16,744	16,744

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Pass-Through from University of Alabama - Birmingham		000503570-SC011	\$ -	38,057	38,057
Pass-Through from University of Alabama - Birmingham		000513373-SP005- SC001/P01	-	24,400	24,400
Pass-Through from University of Alabama - Birmingham		000518176-005 A03	-	7,150	7,150
Pass-Through from University of Alabama - Birmingham		000522873-SC001	-	85,627	85,627
Pass-Through from University of Alabama - Birmingham		000528250-SC003	-	13,654	13,654
Pass-Through from University of Alabama - Birmingham		000530812-SC020 2R01HL12033807A	-	20,066	20,066
Pass-Through from University of Alabama - Birmingham		1	-	25,378	25,378
Pass-Through from University of California - Davis		A21-1682-S001 2022- 1687/1R01HL1635	-	38,826	38,826
Pass-Through from University of California - Irvine		82-01	-	1,164	1,164
Pass-Through from University of Colorado - Denver		FY18 852 001	-	84	84
Pass-Through from University of Illinois		17512	-	64,319	64,319
Pass-Through from University of Iowa		R01HL139918	-	9,144	9,144
Pass-Through from University of Iowa		5R01HL149677-02 3200003608-21- 098	-	79,760	79,760
Pass-Through from University of Kentucky		OS00000837; PO#	-	58,255	58,255
Pass-Through from University of Miami		SPC-002076 K00012869 CSPR	-	1,574	1,574
Pass-Through from University of Michigan		# 003	-	5,200	5,200
Pass-Through from University of Michigan		K00015276 K00016941/1UG3H	-	107,263	107,263
Pass-Through from University of Michigan		L159134	-	1,663	1,663
Pass-Through from University of Michigan		3004958934	-	13,381	13,381
Pass-Through from University of Minnesota		P006116201	-	21,535	21,535
Pass-Through from University of Minnesota		P008505108 CON #: 85509	-	3,568	3,568
Pass-Through from University of Minnesota		P009030103	-	17,480	17,480
Pass-Through from University of Minnesota		5R01HL116720-07	-	54,159	54,159
Pass-Through from University of Mississippi Medical Center		SP14106-SB5	-	(1,943)	(1,943)
Pass-Through from University of Missouri		5R01HL139523-04	-	64,562	64,562
Pass-Through from University of Missouri		5R01HL142133-04 5110535/R01HL13	-	71,928	71,928
Pass-Through from University of North Carolina		9842-01A1	-	26,491	26,491
Pass-Through from University of North Carolina - Chapel Hill		5110506 571809; PO	-	23,327	23,327
Pass-Through from University of Pennsylvania		#4555966 576601; PO#	-	1,278	1,278
Pass-Through from University of Pennsylvania		4797860	-	339,288	339,288
Pass-Through from University of South Carolina		19-3853	-	61,090	61,090
Pass-Through from University of South Florida		6143-1182-00-A BPO # 50559	-	1,239	1,239
Pass-Through from University of Washington		UWSC10626	-	42,634	42,634
Pass-Through from University of Washington		R01HL105756 UWSC10625	-	1,247	1,247
Pass-Through from University of Washington		BPO50558 UWSC13022/5R01	-	26,050	26,050
Pass-Through from University of Washington		HL127659-04	-	110,864	110,864
Pass-Through from Vanderbilt University Medical Center		VUMC81312	-	(1,063)	(1,063)
Pass-Through from Vanderbilt University Medical Center		VUMC87376	-	3,551	3,551
Pass-Through from Vanderbilt University Medical Center		VUMC93518	-	19,230	19,230
Pass-Through from Vanderbilt University Medical Center		VUMC94483	-	18,999	18,999
Pass-Through from Vanderbilt University Medical Center		VUMC98497 WFOHS 34-101730-	-	594	594
Pass-Through from Wake Forest University Health Sciences		117902 1004-45116-	-	154,249	154,249
Pass-Through from Wake Forest University Health Sciences		1100000282 WU-22-0423 POI #:	-	31,435	31,435
Pass-Through from Washington University		ST00006825 WU-22-0438 /	-	45,182	45,182
Pass-Through from Washington University		ST00006875	-	36,493	36,493
Pass-Through from Windmill Cardiovascular Systems, Inc.		UTA16-000571	-	3,639	3,639
Pass-Through from Windmill Cardiovascular Systems, Inc.		UTA18-001052	-	47,546	47,546
Pass-Through from Yale University		GR114950	-	24,882	24,882
COVID-19 - Cardiovascular Diseases Research		SITE 31473	-	46,889	46,889
Pass-Through from Massachusetts General Hospital		5U01HL123336-06	-	2,963	2,963
Pass-Through from New England Research Institutes		MUSIC	-	27,648	27,648
Total - ALN 93.837			4,862,129	49,626,118	54,488,247

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Lung Diseases Research	93.838		\$ 1,191,936	\$ 10,172,612	\$ 11,364,548
<i>Pass-Through from Baylor College of Medicine</i>		5R01HL12979405	-	(17,009)	(17,009)
<i>Pass-Through from Baylor College of Medicine</i>		7000001250	-	32,169	32,169
		BSM22- SMARTNEB1- 03/1R43HL	-	6,348	6,348
<i>Pass-Through from BridgeSource Medical Corp</i>		FAHKRUL-2021-02	-	54,678	54,678
<i>Pass-Through from California Northstate University LLC</i>		3200930822-S1 / 20341898	-	18,686	18,686
<i>Pass-Through from Children's Hospital of Philadelphia</i>		A655850	-	186,622	186,622
<i>Pass-Through from Emory University</i>		R01HL098354	-	(2,057)	(2,057)
<i>Pass-Through from George Washington University</i>		S-ALP1920-CF42; PO 1000229574	-	(15)	(15)
<i>Pass-Through from George Washington University</i>		S-ALP1921-CF26 2- AF-26	-	17,995	17,995
<i>Pass-Through from George Washington University</i>		S-ALP2021-CF42 PO# 1000233569	-	(7)	(7)
<i>Pass-Through from George Washington University</i>		S-ALP2122-CF42	-	18,582	18,582
<i>Pass-Through from George Washington University</i>		U01HL098354	-	3,893	3,893
<i>Pass-Through from George Washington University</i>		5R01HL09835408	-	17,718	17,718
<i>Pass-Through from LAM Foundation</i>		MIDAS	-	7	7
<i>Pass-Through from National Jewish Health</i>		20072510/R01HLO 89897	-	59,458	59,458
<i>Pass-Through from National Jewish Health</i>		20125601-UT SOUTHWESTERN	-	1,891	1,891
<i>Pass-Through from National Jewish Health</i>		20125602	-	1,673	1,673
<i>Pass-Through from RTI International</i>		20-312-0217571- 66102L	-	867,982	867,982
<i>Pass-Through from Southern Methodist University</i>		G001742- 7505/G001845- 7505	-	242,086	242,086
<i>Pass-Through from Southern Methodist University</i>		R01HL142775	-	123,927	123,927
<i>Pass-Through from University of Arizona</i>		553568 / 5R25HL126140-06	-	14,474	14,474
<i>Pass-Through from University of California - San Francisco</i>		10857SC	-	45,441	45,441
<i>Pass-Through from University of California - San Francisco</i>		5R01HL11302209	-	4,204	4,204
<i>Pass-Through from University of California - San Francisco</i>		5R01HL14878102	-	233,863	233,863
<i>Pass-Through from University of California - San Francisco</i>		9822SC	-	28,251	28,251
<i>Pass-Through from University of Michigan</i>		K00015054	-	699	699
<i>Pass-Through from University of Michigan</i>		K00016203/5U24H L145265	-	26,158	26,158
<i>Pass-Through from University of Michigan</i>		K00016608/PO:300 6762491	-	28	28
<i>Pass-Through from University of Nebraska Medical Center</i>		1R01HL157269-01	-	9,325	9,325
<i>Pass-Through from University of Pennsylvania</i>		FUND 579917	-	318	318
<i>Pass-Through from University of Pennsylvania</i>		FUND 582741	-	6,082	6,082
<i>Pass-Through from University of South Alabama</i>		270900	-	37,245	37,245
<i>Pass-Through from University of Vermont</i>		31438 52240	-	68,647	68,647
<i>Pass-Through from Westat, Inc.</i>		6793-02-S012	-	566,978	566,978
COVID-19 - Lung Diseases Research			17,560	59,630	77,190
<i>Pass-Through from Baylor College of Medicine</i>		20-312-0217571- 66102L	-	38,213	38,213
<i>Pass-Through from Columbia University</i>		40(GG015997- 01)/RTI22-312	-	13,795	13,795
<i>Pass-Through from George Washington University</i>		OT2HL16184701	-	3,536	3,536
<i>Pass-Through from New York University Grossman School of Medicine</i>		ACTIV-4 ADU-09- 21/OT2HL161847- 01	-	50,661	50,661
<i>Pass-Through from New York University Grossman School of Medicine</i>		ACTIV-4(B)	-	976,175	976,175
<i>Pass-Through from RTI International</i>		3U01HL123009- 06S1	-	2,308	2,308
<i>Pass-Through from University of California - San Francisco</i>		3U01HL123009- 06S2	-	17,960	17,960
<i>Pass-Through from University of California - San Francisco</i>		OT2HL16184701	-	11,489	11,489
<i>Pass-Through from University of Colorado - Denver</i>		K00013681-005	-	158,857	158,857
<i>Pass-Through from University of Michigan</i>		10-312-0217571- 66085L	-	8,182	8,182
<i>Pass-Through from University of Pittsburgh</i>		66085L	-	91,854	91,854
<i>Pass-Through from University of Utah</i>		OT2HL16184701	-	12,068	12,068
<i>Pass-Through from Weill Medical College of Cornell University</i>		220367-10	-	24,495	24,495
Total - ALN 93.838			1,209,496	14,318,175	15,527,671

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Blood Diseases and Resources Research	93.839		\$ 1,363,858	\$ 5,721,341	\$ 7,085,199
<i>Pass-Through from Baylor College of Medicine</i>		1R01HL162842 01	-	18,340	18,340
<i>Pass-Through from Baylor College of Medicine</i>		7000001211	-	85,282	85,282
<i>Pass-Through from Boston University</i>		4500003949	-	177,396	177,396
<i>Pass-Through from Children's Research Institute</i>		ACRI-10-001	-	203	203
<i>Pass-Through from Columbia University</i>		1 GG012860 01 2037978	-	13,075	13,075
<i>Pass-Through from Duke University</i>		1U24HL137907- 01A1	-	81,428	81,428
<i>Pass-Through from East Carolina University</i>		AWD-20-0778-S01 0001041686/2R01	-	38,376	38,376
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		HL128239	-	18,332	18,332
<i>Pass-Through from Northwestern University</i>		HUANG-NU/NIH 1013272-	-	32,138	32,138
<i>Pass-Through from Oregon Health Sciences University</i>		UTHSCSA/R01HL1 441	-	68,789	68,789
<i>Pass-Through from Osciflex LLC</i>		M2102348	-	86,570	86,570
<i>Pass-Through from Regents of the University of Minnesota</i>		5R01HL056067-25 000518568-T001- 002	-	77,793	77,793
<i>Pass-Through from University of Alabama - Birmingham</i>		FP066598-B	-	92,056	92,056
<i>Pass-Through from University of Chicago</i>		AWD00000392	-	54,720	54,720
<i>Pass-Through from University of Pittsburgh</i>		(134350-2) AWD00000392	-	17,415	17,415
<i>Pass-Through from University of Pittsburgh</i>		(135867-2) BPO# 26436	-	30,528	30,528
<i>Pass-Through from University of Washington</i>		UWSC10045	-	73,248	73,248
<i>Pass-Through from University of Washington</i>		BPO51530-V4	-	31,214	31,214
<i>Pass-Through from Versiti Wisconsin, Inc</i>		1001298-5-UTSMC WU-21-342- 2	-	310	310
<i>Pass-Through from Washington University</i>		ST00001639	-	4,340	4,340
COVID-19 - Blood Diseases and Resources Research			-	-	-
<i>Pass-Through from University of Pittsburgh</i>		10-312-0217571- 66085L	-	10,896	10,896
Total - ALN 93.839			1,363,858	6,733,790	8,097,648
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		-	110,010	110,010
<i>Pass-Through from Moi University College of Health Sciences</i>		UTA18-000749 YEAR 5; PI: MERCER	-	2,865	2,865
<i>Pass-Through from Parkland Health and Hospital Systems</i>		OTHER-13025 1	-	7,587	7,587
<i>Pass-Through from Parkland Health and Hospital Systems</i>		POGR-18212	-	45,038	45,038
<i>Pass-Through from University of Pennsylvania</i>		580490	-	29,224	29,224
<i>Pass-Through from University of Utah</i>		10057254-02-UTS	-	23,363	23,363
COVID-19 - Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders			-	-	-
<i>Pass-Through from University of Michigan</i>		K00013679- 005/NCT04355767	-	(2,950)	(2,950)
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC 92552	-	7,465	7,465
Total - ALN 93.840			-	222,602	222,602
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,531,354	11,885,790	13,417,144
<i>Pass-Through from Baylor College of Medicine</i>		7000001247	-	148,031	148,031
<i>Pass-Through from Baylor College of Medicine</i>		7000001553	-	43,708	43,708
<i>Pass-Through from Columbia University</i>		1(GG014632); PO G13310 AWD00001114-UT;	-	19,352	19,352
<i>Pass-Through from Feinstein Institute for Medical Research</i>		PO GRT2000008	-	49,140	49,140
<i>Pass-Through from Hebrew Rehabilitation Center</i>		1R01AR07534601 1R43AR074859- 01A1	-	14,109	14,109
<i>Pass-Through from Neuromuscular Dynamics, LLC</i>		997585	-	3,151	3,151
<i>Pass-Through from New Jersey Institute of Technology</i>		17-A1-00-006916 3	-	44,439	44,439
<i>Pass-Through from New York University Grossman School of Medicine</i>		PO# M190174270 17-A1-00-006916 4	-	15,472	15,472
<i>Pass-Through from New York University Grossman School of Medicine</i>		(W/EXT)	-	3,752	3,752
<i>Pass-Through from Penn State Hershey Medical Center</i>		UTSWAR071077	-	115,467	115,467

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Steadman Philippon Research Institute</i>		2021-02 5995-THSCSA-	\$ -	16,863	16,863
<i>Pass-Through from The Pennsylvania State University</i>		DHHS-3364/1R0 9R01AR076924&#	-	156,297	156,297
<i>Pass-Through from University of Alabama</i>		8208;17 9R01AR076924-	23,197		23,197
<i>Pass-Through from University of Alabama</i>		16A1	10,975		10,975
<i>Pass-Through from University of California - Irvine</i>		2021-1480	-	21,298	21,298
<i>Pass-Through from University of Michigan</i>		K00014576	-	112,009	112,009
<i>Pass-Through from University of Mississippi Medical Center</i>		SP14061-SB1 5U54AR057319-15	-	95,170	95,170
<i>Pass-Through from University of Pennsylvania</i>		572644 AWD00003721	-	574	574
<i>Pass-Through from University of Pittsburgh</i>		(135818-1)	-	112,617	112,617
<i>Pass-Through from University of Utah</i>		10056839-01 1R01AR07819201	-	113,933	113,933
<i>Pass-Through from University of Washington</i>		A1	-	198,634	198,634
<i>Pass-Through from Via Therapeutics, LLC</i>		UTA18-001536	-	(3,704)	(3,704)
<i>Pass-Through from Weill Cornell Medicine</i>		201852	-	33,537	33,537
<i>Pass-Through from Weill Cornell Medicine</i>		211828	-	218,688	218,688
Total - ALN 93.846			1,565,526	13,418,327	14,983,853
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		7,685,307	60,866,032	68,551,339
		1329760- UTHSCSA/1R01DK			
<i>Pass-Through from AdventHealth</i>		120	-	63,563	63,563
<i>Pass-Through from Ann & Robert H. Lurie Children's Hospital - Chicago</i>		901628-UT 3U24DK07616907S	-	6,012	6,012
<i>Pass-Through from Augusta University</i>		1	-	760	760
<i>Pass-Through from Augusta University</i>		32307-64	-	11,580	11,580
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000001312	-	247,151	247,151
<i>Pass-Through from Baylor College of Medicine</i>		1R01DK129474-01 50723 - PO	-	83,741	83,741
<i>Pass-Through from Baylor College of Medicine</i>		7000000698	-	5,655	5,655
<i>Pass-Through from Baylor College of Medicine</i>		7000000103	-	17,931	17,931
<i>Pass-Through from Baylor College of Medicine</i>		7000000225	-	(125)	(125)
<i>Pass-Through from Baylor College of Medicine</i>		7000000295	-	16,809	16,809
<i>Pass-Through from Baylor College of Medicine</i>		7000000942 7000000971/	-	1,512	1,512
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK122784-03	-	247,413	247,413
<i>Pass-Through from Baylor College of Medicine</i>		7000001263	-	178,874	178,874
<i>Pass-Through from Baylor College of Medicine</i>		7000001520	-	42,180	42,180
<i>Pass-Through from Baylor College of Medicine</i>		7000001619	-	5,745	5,745
<i>Pass-Through from Baylor College of Medicine</i>		7000001644	-	20,842	20,842
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>		1063766	-	25,474	25,474
<i>Pass-Through from Case Western Reserve University</i>		RES513301	-	20,689	20,689
<i>Pass-Through from Case Western Reserve University</i>		RES516359	-	184,199	184,199
<i>Pass-Through from Case Western Reserve University</i>		RES516470 PO # 20292098	-	1,601	1,601
<i>Pass-Through from Children's Hospital of Philadelphia</i>		33018-20722	-	91,564	91,564
<i>Pass-Through from Children's Hospital of Philadelphia</i>		20292098 33018- 20722	-	4,116	4,116
<i>Pass-Through from Children's Hospital of Philadelphia</i>		3200950822 / PO# 20307630	-	4,568	4,568
<i>Pass-Through from Clearmano, Inc.</i>		CN003- 2R42DK123943	-	37,051	37,051
<i>Pass-Through from Clearmano, Inc.</i>		R42DK123943	-	87,705	87,705
<i>Pass-Through from Clearmano, Inc.</i>		1R41DK12394301	-	337	337
<i>Pass-Through from Columbia University</i>		1(GG012877-01)	-	239,437	239,437
<i>Pass-Through from East Carolina University</i>		AWD-20-0823- S001	-	8,639	8,639
<i>Pass-Through from Emory University</i>		A659618 (WAS A199463)	-	6,890	6,890
<i>Pass-Through from Emory University</i>		3R01DK11593704 1023/2R44DK0920	-	18,833	18,833
<i>Pass-Through from Epigen Biosciences, Inc.</i>		05-04 GRADE- GWU/U01DK09824	-	(126,476)	(126,476)
<i>Pass-Through from George Washington University</i>		6-06	-	30,016	30,016
<i>Pass-Through from George Washington University</i>		S-GRD1920-SC34	-	(314)	(314)
<i>Pass-Through from George Washington University</i>		S-GRD2122-SC34	-	28,560	28,560
<i>Pass-Through from George Washington University</i>		1R01DK10484501	-	18,521	18,521

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from George Washington University</i>		15- D16/U01DK061230- 14	\$ -	\$ 14,457	\$ 14,457
<i>Pass-Through from George Washington University</i>		18- M88/7R01DK11521 9-02	-	14,527	14,527
<i>Pass-Through from Georgia State University</i>		SP00014337-02	-	27,637	27,637
<i>Pass-Through from Georgia State University</i>		SP00014437-01	-	119,615	119,615
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5U54DK08390913	-	304,407	304,407
<i>Pass-Through from Indiana University</i>		IN-4687790-TTU	-	39,251	39,251
<i>Pass-Through from Indiana University</i>		PO# 0178879	-	61,004	61,004
<i>Pass-Through from Indiana University</i>		5R01DK116963-03	-	21,445	21,445
<i>Pass-Through from Indiana University</i>		8123/ PO 0075095	-	58,023	58,023
<i>Pass-Through from Indiana University</i>		8179-TAM 8897-UTHSC (FIXED)	-	168,486	168,486
<i>Pass-Through from Indiana University</i>		PO0359692 9293-TAM	-	4,572	4,572
<i>Pass-Through from Indiana University</i>		P00514028	-	46,850	46,850
<i>Pass-Through from Indiana University - School of Medicine</i>		8720-UTSW	-	26,451	26,451
<i>Pass-Through from Jaeb Center for Health Research</i>		JCHR 2020	-	127,498	127,498
<i>Pass-Through from Jaeb Center for Health Research</i>		JCHR/1UC4DK108 612	-	60,231	60,231
<i>Pass-Through from Johns Hopkins University</i>		2002825154	-	1,241	1,241
<i>Pass-Through from Johns Hopkins University</i>		2004839021	-	458,449	458,449
<i>Pass-Through from Johns Hopkins University</i>		2005322253	-	90,208	90,208
<i>Pass-Through from Joslin Diabetes Center</i>		2UC4DK101108-02	-	(11,240)	(11,240)
<i>Pass-Through from Kaiser Foundation Research Institute</i>		RNG210690-01	-	(8,134)	(8,134)
<i>Pass-Through from Maine Medical Center</i>		OXBURGH-R24-01	-	(271,852)	(271,852)
<i>Pass-Through from Maine Medical Center</i>		ROSEN R24-04	-	(312)	(312)
<i>Pass-Through from Massachusetts General Hospital</i>		227523	-	42,465	42,465
<i>Pass-Through from Massachusetts General Hospital</i>		238171	-	49,419	49,419
<i>Pass-Through from Mayo Clinic</i>		5R21DK117212-02	-	4,835	4,835
<i>Pass-Through from Medical College of Wisconsin</i>		GATA4 MCOW	-	18,792	18,792
<i>Pass-Through from Medical College of Wisconsin</i>		MCW	-	124,453	124,453
<i>Pass-Through from MDI Biological Laboratory</i>		UC2DK126021- 01/UTSW	-	(8,145)	(8,145)
<i>Pass-Through from MDI Biological Laboratory</i>		UC2DK126021- 02/UTSW	-	231,320	231,320
<i>Pass-Through from MDI Biological Laboratory</i>		UC2DK126021- 03/UTSW	-	36,565	36,565
<i>Pass-Through from New York University Grossman School of Medicine</i>		R01DK124399	-	33,730	33,730
<i>Pass-Through from Northern California Institute - Research and Education</i>		SCH2284-03	-	33,017	33,017
<i>Pass-Through from Northwestern University</i>		60045377 UTSW PAO0008-	-	4,127	4,127
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		01/R01DK103758	-	489	489
<i>Pass-Through from Penn State University</i>		S001761-DHHS	-	40,574	40,574
<i>Pass-Through from Purdue University</i>		4102-77894 1560 B XA413	-	(2,830)	(2,830)
<i>Pass-Through from Regents of the University of California - UCLA</i>		A5332	-	23,041	23,041
<i>Pass-Through from Regents of the University of Colorado</i>		FY21 798 002	-	98,313	98,313
<i>Pass-Through from Rogosin Institute</i>		OXBURGH-RC2-02	-	333,001	333,001
<i>Pass-Through from Rogosin Institute</i>		OXBURGH-RC2-03	-	55,475	55,475
<i>Pass-Through from Rogosin Institute</i>		OXBURGH-RC2-04	-	258,348	258,348
<i>Pass-Through from Rogosin Institute</i>		OXBURGH-R24-01	-	308,157	308,157
<i>Pass-Through from Rogosin Institute</i>		OXBURGH-R24-02	-	53	53
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		1810 PO#1477325 SBIR/1R43DK1307	-	684	684
<i>Pass-Through from SygnaMap, Inc.</i>		32-01A1	-	1,008	1,008
<i>Pass-Through from Texas Medical Center Digestive Disease Center</i>		5P30DK056338-18	-	31,652	31,652
<i>Pass-Through from The Curators of The University of Missouri</i>		R01DK055835	-	11,341	11,341
<i>Pass-Through from Tufts Medical Center, Inc.</i>		5021625-SERV TUL-HSC-559261-	-	48,309	48,309
<i>Pass-Through from Tulane University</i>		21/22 7R42DK104494-	-	244,152	244,152
<i>Pass-Through from Tvardi Therapeutics, Inc.</i>		03REVISED 000527874-SP001-	-	(38,956)	(38,956)
<i>Pass-Through from University of Alabama - Birmingham</i>		SC001	-	68,639	68,639

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from University of Alabama - Birmingham</i>		000528578-SC001	\$ -	\$ 63,272	\$ 63,272
<i>Pass-Through from University of Alabama - Birmingham</i>		2P20DK119788-03	-	(973)	(973)
<i>Pass-Through from University of California - Los Angeles</i>		1652 G YA011	-	3,028	3,028
<i>Pass-Through from University of California - San Diego</i>		KR 704690	-	109,336	109,336
		KR 704690 ON	-		
<i>Pass-Through from University of California - San Diego</i>		CREDIT	-	10,806	10,806
<i>Pass-Through from University of California - San Diego</i>		98637640	-	(59,178)	(59,178)
<i>Pass-Through from University of California - San Francisco</i>		11986SC	-	57,222	57,222
<i>Pass-Through from University of Colorado - Denver</i>		FY20 1015 002	-	8,839	8,839
		FY22 1120	-		
<i>Pass-Through from University of Colorado - Denver</i>		002/5U01DK06123	-	200,136	200,136
<i>Pass-Through from University of Florida</i>		00003092	-	52,137	52,137
<i>Pass-Through from University of Florida</i>		5R01DK105346-05	-	12,913	12,913
<i>Pass-Through from University of Illinois</i>		17714-00	-	9,156	9,156
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		087695-16513	-	190,908	190,908
<i>Pass-Through from University of Iowa</i>		S00544-02	-	304	304
<i>Pass-Through from University of Iowa</i>		S02056-01	-	3,221	3,221
<i>Pass-Through from University of Iowa</i>		S02056-02	-	7,907	7,907
<i>Pass-Through from University of Iowa</i>		5R01DK118752-04	-	102,875	102,875
<i>Pass-Through from University of Kansas Medical Center</i>		KUMCRI 2019	-	12,101	12,101
<i>Pass-Through from University of Kansas Medical Center</i>		ZAT00060	-	14,369	14,369
<i>Pass-Through from University of Maryland</i>		5R01DK11161104	-	21,847	21,847
<i>Pass-Through from University of Michigan</i>		K00008658	-	2,282	2,282
<i>Pass-Through from University of Michigan</i>		K00012119	-	334	334
		K00012756/5P30D	-		
<i>Pass-Through from University of Michigan</i>		K081943	-	(63)	(63)
<i>Pass-Through from University of Michigan</i>		U54DK083912	-	488	488
		3004880283/5R24	-		
<i>Pass-Through from University of Michigan</i>		DK082841-0	-	9,981	9,981
<i>Pass-Through from University of Minnesota</i>		N006254902	-	81,535	81,535
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5117976	-	18,006	18,006
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20191069-01	-	190,054	190,054
<i>Pass-Through from University of Pennsylvania</i>		#577146	-	2,271	2,271
<i>Pass-Through from University of Pennsylvania</i>		582481	-	659	659
		CNVA00058732	-		
<i>Pass-Through from University of Pittsburgh</i>		(131232-1)	-	63,885	63,885
		1R21DK122293-	-		
<i>Pass-Through from University of Pittsburgh</i>		01A1	-	32,223	32,223
<i>Pass-Through from University of South Florida</i>		6163-1082-10-A	-	158,419	158,419
<i>Pass-Through from University of South Florida</i>		6382-1040-00-A	-	93,403	93,403
<i>Pass-Through from University of Southern California</i>		133294228	-	(216)	(216)
<i>Pass-Through from University of Utah</i>		100585145-01	-	304,027	304,027
<i>Pass-Through from University of Utah</i>		10059748-01	-	50,252	50,252
		UWSC11753/5U2C	-		
<i>Pass-Through from University of Washington</i>		DK114886-03	-	85,242	85,242
<i>Pass-Through from University of Washington</i>		UWSC12061	-	42,809	42,809
		10473/U2CDK1148	-		
<i>Pass-Through from University of Washington</i>		86-01	-	3,731	3,731
<i>Pass-Through from University of Wisconsin - Madison</i>		1129	-	(18)	(18)
<i>Pass-Through from University of Wisconsin - Madison</i>		1644	-	79,680	79,680
<i>Pass-Through from University of Wisconsin - Madison</i>		1719	-	164,217	164,217
<i>Pass-Through from VitalQuán, LLC</i>		VITALQUAN 19/20	-	15,866	15,866
<i>Pass-Through from Wayne State University</i>		WSU18082	-	1,706	1,706
COVID-19 - Diabetes, Digestive, and Kidney Diseases Extramural Research			96,488	109,822	206,310
		3200004376-22-	-		
<i>Pass-Through from University of Kentucky</i>		123/1R01DK1	-	102,834	102,834
Total - ALN 93.847			7,781,795	68,335,582	76,117,377
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		7,844,194	71,949,440	79,793,634
		311981 3 PO	-		
<i>Pass-Through from Albert Einstein College of Medicine</i>		0854470	-	136,915	136,915
<i>Pass-Through from Arizona State University</i>		A 00000141	-	(3,990)	(3,990)
<i>Pass-Through from Arizona State University</i>		A 00000750	-	54,221	54,221
		29073-	-		
		1/R01NS088058-	-		
<i>Pass-Through from Augusta University</i>		01A1	-	1,608	1,608
		34006-	-		
		1/R56NS109908-	-		
<i>Pass-Through from Augusta University</i>		01A1	-	446	446

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from APT Therapeutics, Inc.</i>		TPA & IL2 FOR STROKE 7000000675 /	-	\$ 1,651	\$ 1,651
<i>Pass-Through from Baylor College of Medicine</i>		5R01NS085171-10	-	9,159	9,159
<i>Pass-Through from Baylor College of Medicine</i>		7000001207	-	237,769	237,769
<i>Pass-Through from Baylor College of Medicine</i>		7000001419	-	42,292	42,292
<i>Pass-Through from Baylor College of Medicine</i>		7000001510	-	36,631	36,631
<i>Pass-Through from Baylor College of Medicine</i>		7000001636	-	83,192	83,192
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		61324 2006517 669301	-	16,036	16,036
<i>Pass-Through from Boston Children's Hospital</i>		GENFD000194542 8	-	16,500	16,500
<i>Pass-Through from Boston Children's Hospital</i>		81199 UTHS 02 TSC	-	590	590
<i>Pass-Through from Case Western Reserve University</i>		R01NS110823	-	48,793	48,793
<i>Pass-Through from Case Western Reserve University</i>		R01NS118023	-	264,322	264,322
<i>Pass-Through from Chapman University</i>		500443- 2	-	177,378	177,378
<i>Pass-Through from Cleveland Clinic Foundation</i>		CCF22193182	-	13,650	13,650
<i>Pass-Through from Cleveland Clinic Foundation</i>		1424- 1	-	48,866	48,866
<i>Pass-Through from Cleveland Clinic Foundation</i>		1424-2 NCE	-	8,592	8,592
<i>Pass-Through from Columbia University</i>		010785-135885	-	5,508	5,508
<i>Pass-Through from Columbia University</i>		1(GG017907-01)	-	7,957	7,957
<i>Pass-Through from Columbia University</i>		1R01NS11547001A 1	-	5,284	5,284
<i>Pass-Through from Columbia University</i>		2(GG014819-01)	-	22,261	22,261
<i>Pass-Through from Columbia University</i>		2(GG017644-01)	-	71,151	71,151
<i>Pass-Through from Columbia University</i>		2(GG017644-02)	-	107,372	107,372
<i>Pass-Through from Columbia University</i>		4(GG015970-01)	-	(39,261)	(39,261)
<i>Pass-Through from Columbia University</i>		4(GG015970-02)	-	96,848	96,848
<i>Pass-Through from Creighton University</i>		R01NS118731	-	181,778	181,778
<i>Pass-Through from CND Life Sciences</i>		1R44NS117214 1R41NS10530401A	-	842	842
<i>Pass-Through from DermaXon, LLC</i>		1	-	1	1
<i>Pass-Through from Drexel University</i>		800178; PO U0171145	-	32,939	32,939
<i>Pass-Through from Duke University</i>		A03-3397	-	134,631	134,631
<i>Pass-Through from Duke University</i>		A03-5339	-	14,499	14,499
<i>Pass-Through from Duquesne University</i>		R25NS100118	-	465	465
<i>Pass-Through from Emory University</i>		A434887 A554914	-	118,650	118,650
<i>Pass-Through from Emory University</i>		(A333812)	-	6,036	6,036
<i>Pass-Through from Flint Rehabilitation Devices LLC</i>		U44NS117306 150323 5115082	-	159,993	159,993
<i>Pass-Through from Harvard Medical School</i>		0103	-	106,087	106,087
<i>Pass-Through from Houston Independent School District</i>		AGMT0007525	-	31,934	31,934
<i>Pass-Through from Human Cell Co.</i>		AGT007363	-	10,409	10,409
<i>Pass-Through from Illinois Institute of Technology</i>		UH3NS095557	-	24,607	24,607
<i>Pass-Through from Indiana University</i>		8567-UTSM	-	210,703	210,703
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2004155419	-	78,056	78,056
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2005416232	-	10,790	10,790
<i>Pass-Through from Marine Biological Laboratory</i>		U19NS126038	-	128,214	128,214
<i>Pass-Through from Massachusetts General Hospital</i>		#01	-	50	50
<i>Pass-Through from Massachusetts General Hospital</i>		NN108-TOPPCSPN 1U01NS090259-	-	3,935	3,935
<i>Pass-Through from Massachusetts General Hospital</i>		01A1	-	10,408	10,408
<i>Pass-Through from Massachusetts General Hospital</i>		1U24NS107176-01	-	28,965	28,965
<i>Pass-Through from Massachusetts General Hospital</i>		235400	-	9,475	9,475
<i>Pass-Through from Massachusetts General Hospital</i>		235400/1U19NS11 5388-01	-	23,217	23,217
<i>Pass-Through from Mayo Clinic</i>		UNI-270104-	-	-	-
<i>Pass-Through from Mayo Clinic</i>		01/PO#67994341	-	46,423	46,423
<i>Pass-Through from Mayo Clinic</i>		UNI-270104-02	-	37,973	37,973
<i>Pass-Through from Mayo Clinic</i>		UNI-270104/PO 67423715	-	(1,788)	(1,788)
<i>Pass-Through from Mayo Clinic</i>		UTH- 259090/U54NS110	-	-	-
<i>Pass-Through from Mayo Clinic</i>		435-01	-	238,677	238,677
<i>Pass-Through from Medical College of Wisconsin</i>		MACC/EPICC-NET	-	4,908	4,908
<i>Pass-Through from Medical College of Wisconsin</i>		SIREN	-	7,012	7,012
<i>Pass-Through from Medical College of Wisconsin</i>		SPO# IS 6237069	-	17,478	17,478
<i>Pass-Through from Medical Innovators Company, LLC</i>		AGT001429	-	(12,225)	(12,225)
<i>Pass-Through from Medical University of South Carolina</i>		A00-1427-S002	-	12,032	12,032

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Methodist Hospital Research Institute</i>		R01NS121405	\$ -	\$ 42,173	\$ 42,173
<i>Pass-Through from Michigan State University</i>		RC109476UTH RC112781A /	-	30,472	30,472
<i>Pass-Through from Michigan State University</i>		RNS121259A 112080 IDE	-	1,062	1,062
<i>Pass-Through from Minnetronix, Inc.</i>		#G150184	-	(6,876)	(6,876)
<i>Pass-Through from New York University</i>		19-A0-00-1002501; PO# M190270174	-	21,382	21,382
<i>Pass-Through from New York University Grossman School of Medicine</i>		21-A0-00-1005903	-	19,626	19,626
<i>Pass-Through from New York University Grossman School of Medicine</i>		21-A0-00-1007294	-	8,854	8,854
<i>Pass-Through from New York University Grossman School of Medicine</i>		5R01NS102845-05	-	86,676	86,676
<i>Pass-Through from Northwestern University</i>		5U01NS11385102	-	(10,819)	(10,819)
<i>Pass-Through from Northwestern University</i>		60044590 HOU 60052911 UTH	-	422	422
<i>Pass-Through from Northwestern University</i>		/5R01NS110779-04 60057482UTX/1R6	-	46,743	46,743
<i>Pass-Through from Northwestern University</i>		1NS120245 GR124860 # / SPC-	-	9,970	9,970
<i>Pass-Through from Ohio State University</i>		1000006413	-	2,022	2,022
<i>Pass-Through from Ohio State University</i>		R01NS104332	-	20,069	20,069
<i>Pass-Through from Partners HealthCare Research Management</i>		121999 1R01NS119896-	-	8,322	8,322
<i>Pass-Through from Regents of the University of California</i>		01A1	-	7,642	7,642
<i>Pass-Through from Second Sight Medical Products, Inc.</i>		5UH3NS103442-02	-	138,931	138,931
<i>Pass-Through from Stanford University</i>		62751903-167188	-	289,117	289,117
<i>Pass-Through from Stony Brook University</i>		7R01NS07916611	-	136,028	136,028
<i>Pass-Through from Thomas Jefferson University</i>		R01NS11197601A1	-	227,724	227,724
<i>Pass-Through from Thomas Jefferson University</i>		R01NS115441	-	124,569	124,569
<i>Pass-Through from University of Alabama - Birmingham</i>		000510297-007	-	39,494	39,494
<i>Pass-Through from University of Arizona</i>		R01NS106902	-	429,630	429,630
<i>Pass-Through from University of Arizona</i>		R01NS114913	-	8,250	8,250
<i>Pass-Through from University of Arizona</i>		578510	-	24,563	24,563
<i>Pass-Through from University of California - Davis</i>		A21-0751-S001- A01 PO: 871844	-	80,218	80,218
<i>Pass-Through from University of California - Davis</i>		A21-1324-S001	-	56,808	56,808
<i>Pass-Through from University of California - Los Angeles</i>		1713 G ZA713	-	232,258	232,258
<i>Pass-Through from University of California - San Francisco</i>		10499SC	-	9,966	9,966
<i>Pass-Through from University of California - San Francisco</i>		12485SC	-	13,547	13,547
<i>Pass-Through from University of California - San Francisco</i>		9721SC AWD101042	-	18,436	18,436
<i>Pass-Through from University of Chicago</i>		(00000295) L19-4500109379 /	-	455,426	455,426
<i>Pass-Through from University of Cincinnati</i>		014059-135732 L20-	-	96,456	96,456
<i>Pass-Through from University of Cincinnati</i>		4500113672/01235 8-135732	-	18,560	18,560
<i>Pass-Through from University of Cincinnati</i>		010785- 133375/U01NS095	-	5,192	5,192
<i>Pass-Through from University of Cincinnati</i>		869 010785-135732	-	54,461	54,461
<i>Pass-Through from University of Cincinnati</i>		4(GG012006-02) 011266-026	-	(21,704)	(21,704)
<i>Pass-Through from University of Cincinnati</i>		011337- 135732/5U01NS09	-	48,119	48,119
<i>Pass-Through from University of Cincinnati</i>		9043-02 011961-135732	-	81,669	81,669
<i>Pass-Through from University of Cincinnati</i>		4600005189 012043- 133375/U01NS106	-	1,512	1,512
<i>Pass-Through from University of Cincinnati</i>		513 012043-135732	-	64	64
<i>Pass-Through from University of Cincinnati</i>		012044- 133375/U01NS102	-	1,772	1,772
<i>Pass-Through from University of Cincinnati</i>		289 012044- 135732/460000485	-	1,664	1,664
<i>Pass-Through from University of Cincinnati</i>		4	-	15	15
<i>Pass-Through from University of Cincinnati</i>		013381-135732	-	10,626	10,626
<i>Pass-Through from University of Cincinnati</i>		5U01NS086872-09	-	10,626	10,626

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identify Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from University of Colorado - Denver</i>		FY22 1113 001 / 2- 5 S01305-01	\$ -	\$ 41,773	\$ 41,773
<i>Pass-Through from University of Iowa</i>		11311400	-	61,694	61,694
<i>Pass-Through from University of Iowa</i>		S01315-03 G/P # 112262000	-	337,559	337,559
<i>Pass-Through from University of Kentucky</i>		3200004310-22- 072	-	14,894	14,894
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200003501-21- 029	35,349	173,173	208,522
<i>Pass-Through from University of Maryland</i>		3000540 REQ:4277 /1000003524	-	5,639	5,639
<i>Pass-Through from University of Massachusetts</i>		22-016463 C00	-	76,616	76,616
<i>Pass-Through from University of Miami</i>		OS00000460	-	631	631
<i>Pass-Through from University of Miami</i>		SPC- 000476/U54NS092 091	-	(15,157)	(15,157)
<i>Pass-Through from University of Miami</i>		SPC- 001399/2U54NS09 2091-0	-	(1,323)	(1,323)
<i>Pass-Through from University of Miami School of Medicine</i>		SPC-000228	-	5,448	5,448
<i>Pass-Through from University of Michigan</i>		K00008966	-	21,319	21,319
<i>Pass-Through from University of Michigan</i>		K00014595	-	132,933	132,933
<i>Pass-Through from University of Michigan</i>		3006285776 K11696CSPR- 002/1U01NS0	-	1,337	1,337
<i>Pass-Through from University of Michigan</i>		011337-135885	-	8,810	8,810
<i>Pass-Through from University of Minnesota</i>		D008235201/R01N S118026	-	51,817	51,817
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5116798	-	16,396	16,396
<i>Pass-Through from University of Pennsylvania</i>		577197	-	28,062	28,062
<i>Pass-Through from University of Pennsylvania</i>		577998	-	36,920	36,920
<i>Pass-Through from University of Pennsylvania</i>		578603 2 W/EXT	-	29,660	29,660
<i>Pass-Through from University of Pennsylvania</i>		581295	-	324,069	324,069
<i>Pass-Through from University of Pennsylvania</i>		581679 1 PO# 4831805	-	45,268	45,268
<i>Pass-Through from University of Pittsburgh</i>		CNVA00060362 (133264-2)	-	5	5
<i>Pass-Through from University of Southern California</i>		4UG3NS116929-02	-	233,630	233,630
<i>Pass-Through from University of Utah</i>		10064089-06-UTH	-	2,380	2,380
<i>Pass-Through from University of Wisconsin - Madison</i>		17-8524	-	82	82
<i>Pass-Through from University of Wisconsin - Madison</i>		851K723 3 W/EXT A21-1324- S003/U19NS12038 4	-	7,304	7,304
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>		A21-1324- S019/5U19NS1203 8	-	19,445	19,445
<i>Pass-Through from Van Andel Research Institute</i>		40484B-3	-	2,767	2,767
<i>Pass-Through from Vanderbilt University</i>		OSA00000099; P22051781	-	1,771	1,771
<i>Pass-Through from Vanderbilt University</i>		UNIV61365	-	103,851	103,851
<i>Pass-Through from Virginia Commonwealth University</i>		5R01NS101959-06 WFOHS 435-	-	7,069	7,069
<i>Pass-Through from Wake Forest University Health Sciences</i>		102510-112671 WU-22-0054	-	140,859	140,859
<i>Pass-Through from Washington University</i>		ST00002832	-	80,512	80,512
<i>Pass-Through from Washington University - St. Louis</i>		WU-16-376- 5	-	(222)	(222)
<i>Pass-Through from Washington University - St. Louis</i>		WU-22-0080	-	35,860	35,860
<i>Pass-Through from Washington University - St. Louis</i>		WU-22-0302	-	150,637	150,637
<i>Pass-Through from William Marsh Rice University</i>		R23552	-	133,783	133,783
<i>Pass-Through from Yale University</i>		GR110763 (CON- 80002597)	-	34,340	34,340
<i>Pass-Through from Zucker School of Medicine at Hofstra/Northwell</i>		R01NS113893	-	14,094	14,094
<i>Pass-Through from Zymo Research Corporation</i>		5R42NS098918	-	506,337	506,337
<i>Pass-Through from 1910 Genetics, Inc.</i>		R41NS118992	-	103,898	103,898
<i>Pass-Through from 4E Therapeutics, Inc.</i>		4U44NS115692-02	-	184,919	184,919
Total - ALN 93.853			7,879,543	81,136,169	89,015,712
Allergy and Infectious Diseases Research	93.855		24,042,496	98,880,399	122,922,895

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from AbViro LLC</i>		HHSN27220160002 8C	-	\$ 111,809	\$ 111,809
		311667 PO#			
<i>Pass-Through from Albert Einstein College of Medicine</i>		P0817749	-	1,570	1,570
<i>Pass-Through from Albert Einstein College of Medicine</i>		31185B; P0868621	-	141,486	141,486
		31202B; PO#			
<i>Pass-Through from Albert Einstein College of Medicine</i>		P0875020	-	83,424	83,424
		HHSN27220160001			
<i>Pass-Through from American Type Culture Collection</i>		3C	-	420,817	420,817
<i>Pass-Through from Arisan Therapeutics, Inc.</i>		1R01AI16024601	-	44,578	44,578
<i>Pass-Through from Arkansas Childrens Hospital Research Institute</i>		FP00015980	-	1,280	1,280
<i>Pass-Through from Aumenta Biosciences, Inc.</i>		R41AI170290	-	4,677	4,677
<i>Pass-Through from Autoimmunity Biologic Solutions, Inc</i>		5R41AI14992002	-	16,773	16,773
		HHSN27220180001			
<i>Pass-Through from Battelle Memorial Institute</i>		3I	-	567,273	567,273
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000001395	-	17,157	17,157
<i>Pass-Through from Baylor College of Medicine</i>		U19AI144297-01	-	31,394	31,394
<i>Pass-Through from Baylor College of Medicine</i>		1P30AI161943-01	-	41,081	41,081
<i>Pass-Through from Baylor College of Medicine</i>		5R21AI144555-02	-	83,372	83,372
<i>Pass-Through from Baylor College of Medicine</i>		5U19AI144297-02	-	150,413	150,413
<i>Pass-Through from Baylor College of Medicine</i>		5U9AI116497-07	-	3,138	3,138
<i>Pass-Through from Baylor College of Medicine</i>		7000000629	-	68,759	68,759
<i>Pass-Through from Baylor College of Medicine</i>		7000000717	-	(17,118)	(17,118)
<i>Pass-Through from Baylor College of Medicine</i>		7000000915	-	675	675
		7000000916/5U19A			
<i>Pass-Through from Baylor College of Medicine</i>		I144297-04	-	122,509	122,509
		7000001405 PI:			
<i>Pass-Through from Baylor College of Medicine</i>		WU	-	127,087	127,087
<i>Pass-Through from Baylor College of Medicine</i>		7000001406	-	131,773	131,773
		7000001407 PI:			
<i>Pass-Through from Baylor College of Medicine</i>		SANTA MARIA	-	64,631	64,631
<i>Pass-Through from Baylor College of Medicine</i>		7000001668	-	47,394	47,394
		3000148120 61325			
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		2006525 66930	-	11,559	11,559
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY19ITN116	-	3,335	3,335
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY20ITN375	-	(47)	(47)
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY21ITN261	-	1,209	1,209
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY21ITN374	-	63,827	63,827
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY21ITN477	-	1,328	1,328
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY22ITN261	-	20,454	20,454
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY22ITN477	-	4,589	4,589
		GENFD000202452			
<i>Pass-Through from Boston Children's Hospital</i>		3	-	95,773	95,773
<i>Pass-Through from Boston Children's Hospital</i>		GNFD0001996001	-	(859)	(859)
<i>Pass-Through from Boston Children's Hospital</i>		5R21AI15173202	-	37,750	37,750
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		315105	-	224,993	224,993
<i>Pass-Through from Columbia University</i>		1(GG01369-01)	-	31,732	31,732
<i>Pass-Through from Columbia University</i>		5R01AI143886-03	-	38,891	38,891
<i>Pass-Through from Cornell University</i>		200543	-	167,595	167,595
<i>Pass-Through from Dana-Farber Cancer Institute</i>		1314001	-	151,540	151,540
		239652			
<i>Pass-Through from Duke Clinical Research Institute</i>		PRO00106280	-	4,042	4,042
<i>Pass-Through from Duke University</i>		A034552	-	112,993	112,993
<i>Pass-Through from Duke University</i>		2UM1AI104681-08	-	39,946	39,946
<i>Pass-Through from Duke University</i>		248445/A031576	-	424	424
<i>Pass-Through from Duke University</i>		303000169	-	116,264	116,264
<i>Pass-Through from Duke University</i>		5R01AI12771504	-	11,603	11,603
<i>Pass-Through from Duke University</i>		5R01AI139032-02	-	583	583
<i>Pass-Through from Duke University</i>		5UM1AI104681-09	-	5,776	5,776
		AWD-20-1838-			
<i>Pass-Through from East Carolina University</i>		S001	-	420,091	420,091
<i>Pass-Through from Emory University</i>		A 237390	-	(20,426)	(20,426)
<i>Pass-Through from Family Health International</i>		PO#21000582	-	451,379	451,379
<i>Pass-Through from Family Health International</i>		PO21000803	-	185,267	185,267
		PO21002638			
<i>Pass-Through from Family Health International</i>		ZUFBNVZ587D4	-	12,143	12,143
		500809UT; PO			
<i>Pass-Through from Feinstein Institute for Medical Research</i>		GRT-2000012	-	29,088	29,088
<i>Pass-Through from Florida State University</i>		R000002700	-	32,823	32,823
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001062461	-	663,939	663,939
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001062462	-	69,986	69,986
<i>Pass-Through from Fundacao de Desenvolvimento da Pesquisa</i>		UTA19-000605 2	-	3,483	3,483

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Pass-Through from FUNDEP		NAID-20200124	\$ -	\$ 36,376	\$ 36,376
		19-M86 FAIN			
Pass-Through from George Washington University		UM1AI069503	-	(13,005)	(13,005)
Pass-Through from George Washington University		20-M109	-	(620)	(620)
		38815-1-			
Pass-Through from George Washington University		CCNS91256F	-	(62)	(62)
Pass-Through from Georgia State University		5R01AI14866302	-	5,834	5,834
Pass-Through from Georgia State University		5R21AI14668202	-	2,937	2,937
Pass-Through from Hawaii Biotech Inc.		5R44AI11801705	-	142,579	142,579
Pass-Through from Health Research, Inc.		5R01AI14072602	-	(13)	(13)
Pass-Through from Health Research, Inc.		5301-01	-	(1,202)	(1,202)
Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine		5U19AI14276404	-	1,020,822	1,020,822
Pass-Through from Icahn School of Medicine - Mount Sinai		5R01AI12344905	-	46,214	46,214
Pass-Through from Icahn School of Medicine - Mount Sinai		5R01AI12553605	-	2	2
		M57-SW-072-1101-			
Pass-Through from Institute for Clinical Research, Inc.		3 TO3	-	4,540	4,540
Pass-Through from Integrated BioTherapeutics Incorporated		5R01AI12658705	-	134,158	134,158
		HHSN27220080005			
Pass-Through from Janssen Pharmaceutica NV		6C	-	61,849	61,849
Pass-Through from Johns Hopkins University		2004091390	-	275,523	275,523
Pass-Through from Johns Hopkins University		2004212431	-	1,369	1,369
Pass-Through from Johns Hopkins University		2004218639	-	227,364	227,364
Pass-Through from Johns Hopkins University		2005028488	-	252,280	252,280
Pass-Through from Johns Hopkins University School of Medicine		2005275094	-	79,793	79,793
Pass-Through from Kansas State University		1R01AI15241701	-	34,881	34,881
Pass-Through from La Jolla Institute for Allergy and Immunology		5U19AI14279004	-	1,153,275	1,153,275
Pass-Through from Louisiana State University		PO-0000175014	-	116,034	116,034
Pass-Through from Mapp Biopharmaceutical, Inc.		5SB1AI08274408	-	12,816	12,816
Pass-Through from Massachusetts General Hospital		FUND #239761	-	9,085	9,085
Pass-Through from Massachusetts General Hospital		5R01AI123001-03	-	(70)	(70)
Pass-Through from Mayo Clinic		5R01AI136718-03	-	390,407	390,407
		AGMT00003667			
Pass-Through from Methodist Hospital Research Institute		/5R01AI122070-04	-	(5,369)	(5,369)
Pass-Through from Methodist Hospital Research Institute		AGMT00007884	-	28,165	28,165
Pass-Through from Methodist Hospital Research Institute		AGMT00007994	-	25,291	25,291
Pass-Through from Methodist Hospital Research Institute		5R01AI120749-05	-	430,912	430,912
Pass-Through from Methodist Hospital Research Institute		5R01AI16101502	-	379,087	379,087
		1R43AI152654-			
Pass-Through from Miravista Diagnostics, LLC		01A1-UT	-	51,314	51,314
Pass-Through from Moonlight Therapeutics, Inc.		T-061901	-	321,692	321,692
Pass-Through from Mount Sinai Medical Center		0255-8462-4609	-	(9,032)	(9,032)
Pass-Through from Nanospectra Biosciences, Inc.		M2101034	-	44,338	44,338
		1R01AI14591801A			
Pass-Through from New Mexico State University		1	-	543,780	543,780
Pass-Through from New York Medical College		124420	-	17,228	17,228
Pass-Through from Northwestern University		5R01AI147498-04	-	37,043	37,043
Pass-Through from Norwell, Inc.		5R44AI07163405	-	(2)	(2)
Pass-Through from NovoBiotic Pharmaceuticals LLC		5R44AI15265702	-	271,867	271,867
		1R01AI16215101A			
Pass-Through from Oak Crest Institute of Science		1	-	123,234	123,234
Pass-Through from Oak Crest Institute of Science		5R01AI15456102	-	144,165	144,165
Pass-Through from Oak Crest Institute of Science		5U19AI11304807	-	(450)	(450)
Pass-Through from Ohio State University		60075856	-	81,146	81,146
Pass-Through from Oklahoma Medical Research Foundation		5U19AI062629-18	-	188,420	188,420
		2-581590			
		UTHSCSA/1R21AI			
Pass-Through from Oklahoma State University		14	-	45,453	45,453
		2-581690			
		UTHSCSA/1R21AI			
Pass-Through from Oklahoma State University		15	-	8,550	8,550
		1R43AI14561701A			
Pass-Through from Plex Pharmaceuticals, Inc.		1	-	18,173	18,173
Pass-Through from PAI Life Sciences, Inc.		R44AI103983	-	140,073	140,073
		PO# 1560BYB255			
Pass-Through from Regents of the University of California - UCLA		SITE 31473	-	537,023	537,023
Pass-Through from Regents of the University of California - UCLA		1560 B YB255	-	984	984
Pass-Through from Regents of the University of California - UCLA		1560 G YC241	-	20,512	20,512
Pass-Through from Regents of the University of California - UCLA		1560 G YC310	-	37,642	37,642
Pass-Through from Regents of the University of California - UCLA		1560 G YD163	-	22,453	22,453
Pass-Through from Regents of the University of California - UCLA		1560 G ZB478	-	7,677	7,677
Pass-Through from Regents of the University of California - UCLA		1560GYC242	-	12,742	12,742

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Regents of the University of Colorado</i>		FY19 785 001 2-5- A7665 00002304	\$ -	145,081	145,081
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		PO251670	-	30,328	30,328
<i>Pass-Through from Sano Chemicals</i>		M1901305	-	244,034	244,034
<i>Pass-Through from Sano Chemicals</i>		M2100125	-	72,465	72,465
<i>Pass-Through from Solenic Medical, Inc.</i>		5R44AI155291-02 PO	-	186,107	186,107
<i>Pass-Through from Texas Biomedical Research Institute</i>		50199/R01AI12343 4-01	-	406	406
<i>Pass-Through from Texas Biomedical Research Institute</i>		PO#77757/1R01AI			
<i>Pass-Through from Texas Biomedical Research Institute</i>		136831-01A	-	(10,083)	(10,083)
<i>Pass-Through from Texas Biomedical Research Institute</i>		22-05000-101	-	6,975	6,975
<i>Pass-Through from The Scripps Research Institute</i>		5-54337	-	5,377	5,377
<i>Pass-Through from The Scripps Research Institute</i>		5-54338	-	673	673
<i>Pass-Through from The Scripps Research Institute</i>		5-54603	-	541,113	541,113
<i>Pass-Through from The Scripps Research Institute</i>		5-54604	-	123,591	123,591
<i>Pass-Through from The Trustees of Columbia University</i>		5R01AI12134905	-	128,503	128,503
<i>Pass-Through from Tufts University</i>		HH1656 /PO EP0160305A	-	238,891	238,891
<i>Pass-Through from Tulane University Medical Center</i>		5R01AI13222305	-	457,575	457,575
<i>Pass-Through from Tulane University Medical Center</i>		5R01AI13224405	-	389,260	389,260
<i>Pass-Through from Universal Stabilization Technologies</i>		1R41AI16520501	-	122,817	122,817
<i>Pass-Through from University at Buffalo - Suny</i>		R1142123	-	953	953
<i>Pass-Through from University of Alabama</i>		5U19AI14275903	-	292,144	292,144
<i>Pass-Through from University of Alabama - Birmingham</i>		000522211-SC032	-	1,665	1,665
<i>Pass-Through from University of Arizona</i>		5R01AI14072604	-	180,973	180,973
<i>Pass-Through from University of Arizona</i>		5R01AI16184502	-	93,025	93,025
<i>Pass-Through from University of Arizona</i>		7R01AI13166904	-	171,245	171,245
<i>Pass-Through from University of Arizona</i>		7R21AI14117803	-	23,804	23,804
<i>Pass-Through from University of California - Davis</i>		5R01AI12590205	-	61,226	61,226
<i>Pass-Through from University of California - Irvine</i>		5R01AI14733603	-	22,681	22,681
<i>Pass-Through from University of California - Los Angeles</i>		1560 G ZC590	-	43,788	43,788
<i>Pass-Through from University of California - Riverside</i>		S-001207	-	64,083	64,083
<i>Pass-Through from University of California - San Diego</i>		KR 704070	-	8,000	8,000
<i>Pass-Through from University of California - San Diego</i>		KR 704111	-	560,988	560,988
<i>Pass-Through from University of California - San Francisco</i>		SA/UCOP#2020 198756/PR#13	-	385	385
<i>Pass-Through from University of California - San Francisco</i>		11266SC/1R01AI3			
<i>Pass-Through from University of California - San Francisco</i>		5124	-	2,352	2,352
<i>Pass-Through from University of California - San Francisco</i>		11870SC	-	248	248
<i>Pass-Through from University of California - San Francisco</i>		5 UM1AI110498-03			
<i>Pass-Through from University of California - San Francisco</i>		9886SC	-	478	478
<i>Pass-Through from University of Central Florida</i>		22206A07	-	13,898	13,898
<i>Pass-Through from University of Central Florida</i>		22206088-01	-	29,839	29,839
<i>Pass-Through from University of Chicago</i>		FP066835-C	-	82,546	82,546
<i>Pass-Through from University of Colorado - Denver</i>		1R01AI16586601	-	127,356	127,356
<i>Pass-Through from University of Colorado - Denver</i>		5R01AI04218923	-	13,420	13,420
<i>Pass-Through from University of Florida</i>		00002366	-	59,357	59,357
<i>Pass-Through from University of Florida</i>		00002919/R01AI15 4630	-	244,521	244,521
<i>Pass-Through from University of Florida</i>		5R01AI14555903	-	46,392	46,392
<i>Pass-Through from University of Georgia</i>		5R01AI13923803	-	48,557	48,557
<i>Pass-Through from University of Georgia</i>		5R21AI142469-02	-	2,019	2,019
<i>Pass-Through from University of Hawaii - Manoa</i>		5R01AI13232305	-	78,296	78,296
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		1R01AI139198- 01A1	-	91,691	91,691
<i>Pass-Through from University of Massachusetts - Worcester</i>		OSP 30143-00 / PO: WA00862803	-	58,949	58,949
<i>Pass-Through from University of Michigan</i>		5R21AI15464702	-	39,384	39,384
<i>Pass-Through from University of Minnesota</i>		P006560603	-	96,088	96,088
<i>Pass-Through from University of Minnesota</i>		5R01AI13158605	-	238,807	238,807
<i>Pass-Through from University of Nebraska</i>		1R56AI13716101A			
<i>Pass-Through from University of North Carolina</i>		1	-	(1,947)	(1,947)
<i>Pass-Through from University of North Carolina</i>		5121976	-	16,729	16,729
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01AI13217805	-	146,178	146,178
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01AI15035803	-	162,593	162,593
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5116258	-	59,251	59,251
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5117069	-	293,203	293,203
<i>Pass-Through from University of North Carolina - Charlotte</i>		5124366	-	27,983	27,983
<i>Pass-Through from University of North Dakota</i>		R01AI164721	-	93,979	93,979
<i>Pass-Through from University of Pennsylvania</i>		569199	-	6,591	6,591

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		569199 - UNIV			
<i>Pass-Through from University of Pennsylvania</i>		PENN	\$ -	\$ 58,886	\$ 58,886
<i>Pass-Through from University of Pennsylvania</i>		583486	-	244,498	244,498
<i>Pass-Through from University of Pittsburgh</i>		5R01AI09543610	-	62,038	62,038
<i>Pass-Through from University of Pittsburgh</i>		5R21AI14701702	-	68,938	68,938
<i>Pass-Through from University of Tennessee Health Science Center</i>		5U19AI14276204	-	61,295	61,295
<i>Pass-Through from University of Vermont</i>		5R21AI15419802	-	13,976	13,976
<i>Pass-Through from University of Washington</i>		5R01AI11134103	-	(589)	(589)
<i>Pass-Through from University of Wisconsin - Madison</i>		0000000181	-	(111)	(111)
<i>Pass-Through from University of Wisconsin - Madison</i>		182	-	(13,741)	(13,741)
<i>Pass-Through from University of Wisconsin - Madison</i>		5UM1AI1142715	-	(17)	(17)
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01AI13699402	-	269	269
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01AI13699403	-	132,406	132,406
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01AI13699404	-	230,682	230,682
<i>Pass-Through from University of Wisconsin - Madison</i>		819	-	2,172	2,172
<i>Pass-Through from Utah State University</i>		75N93019D00021	-	74,505	74,505
<i>Pass-Through from Vanderbilt University</i>		UNIV60380	-	137,776	137,776
		VUMC 85600; PO#			
<i>Pass-Through from Vanderbilt University Medical Center</i>		4022018894	-	215,006	215,006
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC85030	-	(24)	(24)
<i>Pass-Through from Vanderbilt University Medical Center</i>		5U01AI15465903	-	11,402	11,402
<i>Pass-Through from Washington University - St. Louis</i>		WU-21-194	-	1,981	1,981
<i>Pass-Through from Washington University - St. Louis</i>		5R01AI13027806	-	18,576	18,576
		203763 CHG			
<i>Pass-Through from Weill Cornell Medicine</i>		222469	-	204,727	204,727
<i>Pass-Through from Weill Medical College of Cornell University</i>		200543	-	35,966	35,966
<i>Pass-Through from Weill Medical College of Cornell University</i>		5R01AI151038-02	-	77,394	77,394
		PURCHASE			
<i>Pass-Through from William Marsh Rice University</i>		X03031583	-	177	177
		GR113556 (CON-			
<i>Pass-Through from Yale University</i>		80003165)	-	227,134	227,134
<i>Pass-Through from Zaigen Labs, LLC</i>		5R01AI14125103	-	142,211	142,211
		CONTRACT OF			
<i>Pass-Through from ZenVax, LLC</i>		R41AI1	-	(143)	(143)
COVID-19 - Allergy and Infectious Diseases Research			503,366	3,146,784	3,650,150
<i>Pass-Through from Accel Diagnostics, LLC</i>		1R44AI157776-01	-	97,579	97,579
<i>Pass-Through from Accel Diagnostics, LLC</i>		1R44AI157776-02	-	29,875	29,875
		HHSN27220160001			
<i>Pass-Through from American Type Culture Collection</i>		3C	-	50,866	50,866
		3UM1AI14857503S			
<i>Pass-Through from Baylor College of Medicine</i>		2	-	395,814	395,814
<i>Pass-Through from Baylor College of Medicine</i>		5UM1AI14857502	-	316,384	316,384
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY21ITN454	-	37,132	37,132
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY22ITN454	-	6,264	6,264
<i>Pass-Through from Emory University</i>		5U19AI110483-08	-	3,361	3,361
		HART CRS #31473			
<i>Pass-Through from Family Health International</i>		/UM1AI068619	-	912,026	912,026
<i>Pass-Through from Family Health International</i>		UM1AI068619	-	977,893	977,893
		0001041478/3UM1			
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		AI068614-1	-	294,634	294,634
		0001042509/3UM1			
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		AI068614-1	-	439	439
<i>Pass-Through from GeoVax, Inc.</i>		1R43AI15757801	-	25,056	25,056
		3U19AI14279003S			
<i>Pass-Through from La Jolla Institute for Allergy and Immunology</i>		1	-	231,237	231,237
		5U19AI14279003S			
<i>Pass-Through from La Jolla Institute for Allergy and Immunology</i>		1	-	3,272	3,272
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		5UM1AI14868403	-	109,460	109,460
		FAU # 441344-15-			
<i>Pass-Through from Regents of the University of California - UCLA</i>		31646-A5401	-	17,841	17,841
<i>Pass-Through from St. Jude Children's Research Hospital</i>		75N93021C00016	-	74,639	74,639
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5U19AI10062510	-	13,556	13,556
		0000000641			
<i>Pass-Through from University of Wisconsin - Madison</i>		COVID	-	(11,013)	(11,013)
<i>Pass-Through from 7 Hills Pharma, LLC</i>		R43AI162169	-	64,879	64,879
Total - ALN 93.855				24,545,862	126,748,900
Microbiology and Infectious Diseases Research	93.856		735,167	814,707	1,549,874
Biomedical Research and Research Training	93.859		3,399,524	118,100,972	121,500,496
<i>Pass-Through from Baylor College of Medicine</i>		5T32GM008280-33	-	36,429	36,429

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Baylor College of Medicine</i>		5T32GM00828033	\$ -	\$ 155,869	\$ 155,869
<i>Pass-Through from Baylor College of Medicine</i>		7000000686	-	2,279	2,279
		7000001006			
		/5T32GM008280-			
		33	-	36,427	36,427
<i>Pass-Through from Baylor College of Medicine</i>		7000001011	-	35,846	35,846
<i>Pass-Through from Boston University</i>		4500003378 001	-	345,643	345,643
<i>Pass-Through from Clemson University</i>		2291-209-2014266	-	6,894	6,894
<i>Pass-Through from Cleveland Clinic Foundation</i>		5R01GM133989-05	-	240,535	240,535
<i>Pass-Through from Cooper Medical School of Rowan University</i>		51300-1	-	194,849	194,849
		2037848/R01GM12			
		0221	-	24,918	24,918
<i>Pass-Through from Duke University</i>		CI004956/21197F2			
		1199-7184	-	26,607	26,607
<i>Pass-Through from Emory University</i>		A489590	-	10,031	10,031
<i>Pass-Through from Harvard University</i>		5R01GM13453902	-	171	171
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01GM12404704	-	156,152	156,152
		BL4624920TAMU/0			
		114625	-	56,678	56,678
<i>Pass-Through from Indiana University</i>		BL4624920TU/114			
		617	-	9,789	9,789
<i>Pass-Through from Indiana University</i>		8543-UTA; PO#			
		PO0262623	-	174,140	174,140
<i>Pass-Through from Johns Hopkins University</i>		1R01GM142175-01	-	16,155	16,155
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		5P30GM124169-04	-	19,498	19,498
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7611289	-	56,094	56,094
<i>Pass-Through from Lehigh University</i>		544219-78001	-	17,305	17,305
<i>Pass-Through from Ligo Analytics, Inc</i>		LIGO 2022 SBIR	-	40,009	40,009
<i>Pass-Through from Ligo Analytics, Inc</i>		LIGO2020	-	(5,053)	(5,053)
<i>Pass-Through from Magee-Womens Research Institute & Foundation</i>		3626	-	172,414	172,414
<i>Pass-Through from Marshall University Research Corporation</i>		P2001677	-	2,260	2,260
		UTA20-000113;			
<i>Pass-Through from Marshall University Research Corporation</i>		PO# P2001803-3	-	69,004	69,004
		TEX-			
<i>Pass-Through from Mayo Clinic</i>		232782/67468902	-	74,170	74,170
		TEX-			
<i>Pass-Through from Mayo Clinic</i>		295247/#68622442	-	11,721	11,721
		UTX-248321-			
<i>Pass-Through from Mayo Clinic</i>		01/R01GM126086	-	61,860	61,860
<i>Pass-Through from Mercury Biomed, LLC</i>		UTA18-001508 1	-	12,063	12,063
<i>Pass-Through from North Dakota State University</i>		FAR0027126	-	(2,470)	(2,470)
		NUMS 2018			
<i>Pass-Through from Northwestern University Medical School</i>		60051124 UTSW	-	260,176	260,176
		SPC-			
		100000511/GR123			
<i>Pass-Through from Ohio State University</i>		761	-	8,748	8,748
		SPC-			
		1000005112/GR12			
<i>Pass-Through from Ohio State University</i>		3762	-	68,673	68,673
		SPC-			
		1000005114/GR12			
<i>Pass-Through from Ohio State University</i>		3774	-	27,215	27,215
		SPC-			
		1000005115/GR12			
<i>Pass-Through from Ohio State University</i>		3765	-	41,141	41,141
		SPC-1000005120 /			
<i>Pass-Through from Ohio State University</i>		GR123778	-	44,826	44,826
		UTXSMCGM12647			
<i>Pass-Through from Penn State Hershey College of Medicine</i>		9	-	79,748	79,748
<i>Pass-Through from Princeton University</i>		0000393	-	1,628	1,628
<i>Pass-Through from Protein Metrics, Inc.</i>		M2101767	-	125,447	125,447
<i>Pass-Through from Purdue University</i>		11001041 -063	-	1,085	1,085
<i>Pass-Through from Regents of the University of California</i>		0830 G ZA111	-	84,435	84,435
<i>Pass-Through from Regents of the University of California - UCLA</i>		1445GXD924	-	71,924	71,924
		A12403 -			
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		PO270128	-	65,170	65,170
<i>Pass-Through from Sanford Burnham Prebys Med Discovery ISI</i>		60283-12969-UTH	-	(929)	(929)
<i>Pass-Through from Seattle Children's Hospital</i>		7U54AI15047210	-	26,105	26,105
<i>Pass-Through from SygnaMap, Inc.</i>		UTA21-000358	-	137,234	137,234
<i>Pass-Through from Terasaki Institute for Biomedical Innovation</i>		20064-S	-	184,366	184,366

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Texas Christian University</i>	25943-22-00	106689336	-	2,249	2,249
<i>Pass-Through from University of California - San Diego</i>	S9002032		-	46,858	46,858
<i>Pass-Through from University of California - San Francisco</i>	12206SC	AWD100473	-	48,814	48,814
<i>Pass-Through from University of Chicago</i>	(00000170)		-	93,797	93,797
<i>Pass-Through from University of Colorado - Denver</i>	5R01GM12736504		-	89,012	89,012
<i>Pass-Through from University of Delaware</i>	58097		-	205,370	205,370
<i>Pass-Through from University of Florida</i>	UFDSP00012273		-	25,187	25,187
<i>Pass-Through from University of Illinois</i>	17113-02	1001744149 GP#	-	12,958	12,958
<i>Pass-Through from University of Iowa</i>	11281200		-	49,054	49,054
<i>Pass-Through from University of Kansas Medical Center</i>	ZAS00080		-	63,171	63,171
<i>Pass-Through from University of Kentucky</i>	3200001651-18-236	OSP32331-	-	(4)	(4)
<i>Pass-Through from University of Massachusetts</i>	UTSWMC		-	237,477	237,477
<i>Pass-Through from University of Minnesota</i>	2R01GM12297905		-	234,489	234,489
<i>Pass-Through from University of Minnesota</i>	5R01GM12297904		-	43,456	43,456
<i>Pass-Through from University of Missouri</i>	C00067660-1		-	4,243	4,243
<i>Pass-Through from University of New Mexico Health Science Center</i>	3REY1	1R01GM107490-01A1NIH	-	171,848	171,848
<i>Pass-Through from University of Oklahoma</i>	PO# 4555742	UPENN FUND	-	4,155	4,155
<i>Pass-Through from University of Pennsylvania</i>	572650		-	151,551	151,551
<i>Pass-Through from University of Pittsburgh</i>	AWD00000238 (136372-3) 2	WEXT	-	30,896	30,896
<i>Pass-Through from University of Pittsburgh</i>	AWD00000238(132555-3)		-	3	3
<i>Pass-Through from University of Southern California</i>	95367003		-	70,275	70,275
<i>Pass-Through from University of Tennessee</i>	A21-0401-S001		-	183,144	183,144
<i>Pass-Through from University of Washington</i>	R01GM097553		-	50,283	50,283
<i>Pass-Through from Vanderbilt University Medical Center</i>	5R01GM133169-03		-	163,516	163,516
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>	412612-19093	WU-19-199; PO	-	5,900	5,900
<i>Pass-Through from Washington University</i>	2934574G	CON-80003111(GR112168);2R01GM110243-06A1	-	216,930	216,930
<i>Pass-Through from Yale University</i>			-	117,617	117,617
COVID-19 - Biomedical Research and Research Training			-		-
<i>Pass-Through from Christiana Care Health Services</i>	U54GM10494		-	28,582	28,582
<i>Pass-Through from Idaho State University</i>	5R01GM137083-02		-	43,377	43,377
Total - ALN 93.859			3,399,524	123,780,459	127,179,983
COVID-19 - Emerging Infections Sentinel Networks	93.860				
<i>Pass-Through from Olive View UCLA Education and Research Institute, Inc.</i>	20-21		-	(132)	(132)
<i>Pass-Through from University of California - Los Angeles</i>	#19-27		-	34,000	34,000
Total - ALN 93.860			-	33,868	33,868
Child Health and Human Development Extramural Research	93.865		4,083,082	30,148,580	34,231,662
<i>Pass-Through from Arkansas Childrens Hospital Research Institute</i>	GR034939 AITKEN		-	10,736	10,736
<i>Pass-Through from Augusta University</i>	R25HL106365		-	3,516	3,516
<i>Pass-Through from Baylor College of Medicine</i>	T32HD098068		-	99,966	99,966
<i>Pass-Through from Baylor College of Medicine</i>	1P20HD091005-01		-	40,540	40,540
<i>Pass-Through from Baylor College of Medicine</i>	5R01HD096335-09		-	19,077	19,077
<i>Pass-Through from Baylor College of Medicine</i>	5R01HD100985-02		-	26,610	26,610
<i>Pass-Through from Baylor College of Medicine</i>	7000000325		-	204,284	204,284
<i>Pass-Through from Baylor College of Medicine</i>	7000000621- 4		-	92,481	92,481
<i>Pass-Through from Baylor College of Medicine</i>	7000000706		-	188,630	188,630
<i>Pass-Through from Baylor College of Medicine</i>	7000000864- 3 (ON CREDIT)		-	145,683	145,683
<i>Pass-Through from Boston University</i>	4500002474		-	513,892	513,892
<i>Pass-Through from Case Western Reserve University</i>	RES515580		-	176,115	176,115

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		GRT- 00000762/PO#202 70400		\$ 41,230	\$ 41,230
Pass-Through from Children's Hospital of Philadelphia		8233030621			
		20330763		39,726	39,726
Pass-Through from Children's Hospital of Philadelphia		312997 AND			
Pass-Through from Cincinnati Children's Hospital Medical Center		310300		(2,797)	(2,797)
Pass-Through from Cincinnati Children's Hospital Medical Center		312997/313000		518,665	518,665
		UTA P2 CHD			
Pass-Through from Cook Children's Health Care System		101912A		25,514	25,514
Pass-Through from Dartmouth College		R1521		102,056	102,056
Pass-Through from Duke University		FWA00005087 A17-0265-S001		1,158	1,158
Pass-Through from East Carolina University		213876		21,762	21,762
Pass-Through from Fannin Partners, LLC		M1903888		82,426	82,426
Pass-Through from George Washington University		U10HD036801	22,711	12,378	35,089
Pass-Through from George Washington University		U24HD036801		911,343	911,343
Pass-Through from George Washington University		2U24HD03680124	109,720	237,991	347,711
Pass-Through from Georgia State University Research Foundation		SP00012603-02		4,301	4,301
Pass-Through from Indiana University		5R01HD074587-05		(1,332)	(1,332)
Pass-Through from Indiana University		9234-UTA		120,861	120,861
Pass-Through from Indiana University - Purdue University		R01HD101246		41,017	41,017
Pass-Through from Magee-Womens Research Institute & Foundation		1428		2,403	2,403
Pass-Through from Magee-Womens Research Institute & Foundation		5R01HD100197-03		589,667	589,667
Pass-Through from Magee-Womens Research Institute & Foundation		5U54HD04790515		(4,106)	(4,106)
Pass-Through from Medical College of Wisconsin		1R01HD104607-01		21,370	21,370
Pass-Through from Medical University of South Carolina		A00-2240-S014		3,985	3,985
Pass-Through from Michigan State University		RC112935A		51,289	51,289
Pass-Through from Microgen LLC		UTH-001		158,856	158,856
Pass-Through from Mucommune		5R44HD10023102		78,913	78,913
Pass-Through from Mucommune		5R61HD09974702		71,533	71,533
Pass-Through from Nationwide Children's Hospital		700171-0722-00		15,877	15,877
Pass-Through from Northwestern University		5U54HD08560104		938	938
Pass-Through from Northwestern University		60055120 UTH		134	134
Pass-Through from Ohio State University		1P30HD10645101		29,556	29,556
Pass-Through from Radiant Creative Group, LLC		4R42HD100233		377,299	377,299
		NRN 0216392			
Pass-Through from RTI International		TOP5 216651		279,317	279,317
Pass-Through from RTI International		NRN: 0216392		231,463	231,463
Pass-Through from RTI International		2-UG1HD054241		96,115	96,115
Pass-Through from Seattle Children's Hospital		12738		20,601	20,601
Pass-Through from Stanford University		62580683-165119		56,680	56,680
Pass-Through from Teachers College - Columbia University		512158-02		19,803	19,803
		TUL-HSC-560186- 21/22		3,138	3,138
Pass-Through from Tulane University		000523794-SC007		22,643	22,643
Pass-Through from University of Alabama - Birmingham		000526015-SC005		19,575	19,575
Pass-Through from University of Alabama - Birmingham		5R01HD09813203		31,673	31,673
Pass-Through from University of Alabama - Birmingham		5R01HD10296202		32,583	32,583
Pass-Through from University of California - Davis		A17-0003-S001		10,964	10,964
Pass-Through from University of California - Davis		5R01HD084674-05 P50HD098593 / PO		21,320	21,320
Pass-Through from University of California - Los Angeles		210		145,695	145,695
Pass-Through from University of California - Los Angeles		2000 G WC579		97,958	97,958
		RR274-			
Pass-Through from University of Georgia		467/S001511		40,912	40,912
Pass-Through from University of Georgia		R01HD075311		142,243	142,243
Pass-Through from University of Georgia		R01HD100557		158,738	158,738
Pass-Through from University of Kansas Center for Research, Inc.		BSA20118		14,228	14,228
Pass-Through from University of Michigan		K00013307		950	950
		K00013518 - PO#			
Pass-Through from University of Michigan		3006755525		261,515	261,515
Pass-Through from University of Minnesota		P009079001		132,428	132,428
		24-1710-0157-005 /			
Pass-Through from University of Nebraska - Lincoln		1R01HD08608		18,992	18,992
Pass-Through from University of North Carolina - Chapel Hill		5R01HD08613904		3,072	3,072
Pass-Through from University of North Carolina - Chapel Hill		5R01HD08613905		(3,412)	(3,412)
		5106231 /			
Pass-Through from University of North Carolina - Chapel Hill		800771594		1,586	1,586
Pass-Through from University of Pennsylvania		579920		1,224	1,224
		AWD00001006			
Pass-Through from University of Pittsburgh		(133613-8)/5R		4,461	4,461

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		AWD00002588(135 108-11)-ON CREDIT	\$ -	\$ 112,645	\$ 112,645
Pass-Through from University of Pittsburgh		AWD00002906 (135261-2)	-	9,029	9,029
Pass-Through from University of Pittsburgh		AWD00002906 (135261-2) LOA 1 THAXTON	-	18,666	18,666
Pass-Through from University of Pittsburgh		LOA 001 ZOLDAN 0048860 (126873- 11)	-	(3,840)	(3,840)
Pass-Through from University of Pittsburgh		5P2CHD10189502 22-4599;	-	(35)	(35)
Pass-Through from University of Pittsburgh		2000060716	-	6,086	6,086
Pass-Through from University of South Carolina		PO# U000272115 10046978-03	-	81,826	81,826
Pass-Through from University of Utah		UWSC12379	-	140,107	140,107
Pass-Through from University of Washington		BPO59727	-	10,801	10,801
Pass-Through from University of Washington		UWSC12379;	-	17,042	17,042
Pass-Through from Vanderbilt University Medical Center		BPO67868	-	29,968	29,968
Pass-Through from Vanderbilt University School of Medicine		VUMC51520	-	4,030	4,030
Pass-Through from Washington State University		WU-22-0320	-	54,601	54,601
Pass-Through from Washington University		PO:ST00006984 WU-20-109- 3; PO	-	31,810	31,810
Pass-Through from Weill Medical College of Cornell University		ST00000303 215518-7	-	102,344	102,344
COVID-19 - Child Health and Human Development Extramural Research			-	-	-
Pass-Through from George Washington University		U10HD036801	-	64,365	64,365
			-	(1,270)	(1,270)
Total - ALN 93.865			4,215,513	37,768,763	41,984,276
Aging Research	93.866		13,379,591	75,705,604	89,085,195
Pass-Through from Albert Einstein College of Medicine		31132H/P01AG017 242	-	(319)	(319)
Pass-Through from Amprion, Inc.		R42AG058333	-	215,519	215,519
Pass-Through from Astroclyte Pharmaceuticals Inc.		R41AG062163-01 AG071152; PO	-	32	32
Pass-Through from Baylor College of Medicine		7000001369	-	70,539	70,539
Pass-Through from Baylor College of Medicine		7000000494	-	188,343	188,343
Pass-Through from Baylor College of Medicine		7000001218	-	205,162	205,162
Pass-Through from Baylor College of Medicine		7000001424	-	5,016	5,016
Pass-Through from Baylor College of Medicine		7000001448/1R01 AG074283-0	-	1,815	1,815
Pass-Through from Baylor College of Medicine		7000001558	-	41,816	41,816
Pass-Through from Baylor College of Medicine		7000001576	-	27,498	27,498
Pass-Through from Baylor Research Institute		41010621801 1001124-	-	29,012	29,012
Pass-Through from Baylor University		03/R01AG064420	-	7,558	7,558
Pass-Through from Birkeland Current LLC		M1903638 R44AG043191-	-	198,105	198,105
Pass-Through from Blue Marble Space		04A1- 1 GENFD000204161	-	1,777	1,777
Pass-Through from Boston Children's Hospital		4 GENFD000223730	-	25,025	25,025
Pass-Through from Boston Children's Hospital		2	-	100,775	100,775
Pass-Through from Boston Children's Hospital		R01AG058464-01	-	218,919	218,919
Pass-Through from Boston University		R01AG033040-10	-	(878)	(878)
Pass-Through from Boston University		4500003080	-	129,041	129,041
Pass-Through from Boston University		4500003086/RF1A G063507-01	-	224,113	224,113
Pass-Through from Boston University		4500003106/U01A G058589-01	-	4,339	4,339
Pass-Through from Boston University		4500003207/1R01 AG059725-0	-	9,522	9,522
Pass-Through from Boston University		4500003451/5R01 AG059727-0	-	8,129	8,129
Pass-Through from Boston University		4500003621/1R01 AG067457-0	-	26,956	26,956
Pass-Through from Boston University		4500003683	-	24,385	24,385
Pass-Through from Boston University		4500004109	-	172,223	172,223

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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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Boston University</i>		4500004116/1RF1 AG057768-0 1RO1AG060341-01-	-	25,488	25,488
<i>Pass-Through from Bronx Veterans Medical Research Foundation, Inc.,</i>		2	-	196,759	196,759
<i>Pass-Through from Brown University</i>		00002046	-	3,095	3,095
<i>Pass-Through from Cedars-Sinai Medical Center</i>		1774408 / 1933915	-	18,653	18,653
<i>Pass-Through from Cleveland Clinic Foundation</i>		CCF21432024 SAPO: G16289/4(GG0148	-	23,770	23,770
<i>Pass-Through from Columbia University</i>		03-01)	-	16,081	16,081
<i>Pass-Through from Columbia University</i>		8(GG012955-06)	-	177,952	177,952
<i>Pass-Through from Dartmouth College</i>		5R56AG06152202	-	91,140	91,140
<i>Pass-Through from Duke University</i>		A030455/RF1AG05 9093-01	-	49,177	49,177
<i>Pass-Through from Duke University</i>		A032406 / U01AG061359	-	25,961	25,961
<i>Pass-Through from Duke University</i>		A032814 SITE # 1212	-	11,682	11,682
<i>Pass-Through from Duke University</i>		A032814/1U19AG0	-	30,831	30,831
<i>Pass-Through from Duke University</i>		65188-01	-	47,378	47,378
<i>Pass-Through from Duke University</i>		A035427	-	2,205	2,205
<i>Pass-Through from Duke University</i>		303000427/5U19A G065188-02	-	45,177	45,177
<i>Pass-Through from Duke University Medical Center</i>		A032814 PREVENTABLE	-	160,699	160,699
<i>Pass-Through from Emory University</i>		A316915	-	65,967	65,967
<i>Pass-Through from Emory University</i>		A385349	-	1,251	1,251
<i>Pass-Through from Emory University</i>		A395348/5P30AG0 64200-02	-	102,085	102,085
<i>Pass-Through from Emory University</i>		A576201	-	5,691	5,691
<i>Pass-Through from ERC, Inc.</i>		M2200910	-	7,046	7,046
<i>Pass-Through from Florida State University</i>		R00002766	-	139,736	139,736
<i>Pass-Through from GaitIQ, Inc.</i>		R44AG060855- UTH/GAITLQ	-	(9,553)	(9,553)
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		ASPREE 15156-21- 01FFS/U19AG0626	-	83,920	83,920
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		8 15318-24-03FFS	-	11,803	11,803
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		ASPREE-XT	-	5,268	5,268
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		51U19AG06268203	-	19,912	19,912
<i>Pass-Through from HNB Therapeutics, LLC</i>		R41AG057242	-	39,079	39,079
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B454-4609	-	46,082	46,082
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B455-4609	-	357,938	357,938
<i>Pass-Through from Indiana University</i>		IN4680040UTA	-	69,865	69,865
<i>Pass-Through from Johns Hopkins University</i>		K02AG059140	-	10,154	10,154
<i>Pass-Through from Johns Hopkins University</i>		2005206292	-	39,064	39,064
<i>Pass-Through from Johns Hopkins University</i>		2005221157	-	23,944	23,944
<i>Pass-Through from Johns Hopkins University</i>		2005223052	-	11,097	11,097
<i>Pass-Through from Massachusetts General Hospital</i>		237523/1RF1AG06 7744-01	-	913,927	913,927
<i>Pass-Through from Massachusetts Institute of Technology</i>		1U01AG066757-01 THE-	-	186,978	186,978
<i>Pass-Through from Mayo Clinic</i>		256112/1P01AG06 2413-0	-	30,225	30,225
<i>Pass-Through from Mayo Clinic</i>		THE- 258551/5R01AG06	-	31,497	31,497
<i>Pass-Through from Mayo Clinic</i>		2348-0	-	85,987	85,987
<i>Pass-Through from Mayo Clinic</i>		UTH- 250202/PO#66468	-	173,032	173,032
<i>Pass-Through from Mayo Clinic</i>		115/1R	-	48,075	48,075
<i>Pass-Through from Mayo Clinic</i>		UTH- 282935/PO#67960	-	6,185	6,185
<i>Pass-Through from Mayo Clinic</i>		565/4R	-	72,436	72,436
<i>Pass-Through from Mayo Clinic</i>		UTX- 284424/1U19AG06	-	173,032	173,032
<i>Pass-Through from Mayo Clinic</i>		9701-0	-	48,075	48,075
<i>Pass-Through from Mayo Clinic</i>		5R01AG05625505	-	6,185	6,185
<i>Pass-Through from Mayo Clinic</i>		5U54AG04417009	-	72,436	72,436
<i>Pass-Through from Moai Technologies L.L.C.</i>		2021-273	-		

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Mount Sinai School of Medicine</i>		0255-F631- 4609/1U01AG0731	\$ -	\$ 62,961	\$ 62,961
<i>Pass-Through from Northern California Institute - Research and Education</i>		STE2196-23 GR110157 / SPC-	-	57,962	57,962
<i>Pass-Through from Ohio State University</i>		1000003756 P0452A-	-	208,002	208,002
<i>Pass-Through from Oregon State University</i>		A/RF1AG057964- 01 AG069476-	-	17,792	17,792
<i>Pass-Through from Pennington Biomedical Research Center</i>		UTHSC01/R01AG0 69 PROTOCOL 2-5- A4588	-	55,331	55,331
<i>Pass-Through from Regents of the University of California - UCLA</i>		1560BWB717	-	11,244	11,244
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		A21-0056-S001	-	109,623	109,623
<i>Pass-Through from Research Foundation of CUNY</i>		CM000011844-00	-	(18,190)	(18,190)
<i>Pass-Through from Rhode Island Hospital</i>		701-7137465	-	30,239	30,239
<i>Pass-Through from Ridgeline Therapeutics, LLC</i>		1U44AG07410701	-	19,199	19,199
<i>Pass-Through from Rutgers Asian Resource Center for Minority Aging Research (RCMAR)</i>		PO1417316/P30- AG0059304	-	6,520	6,520
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		NE 1107 / R01AG062475- 01A1	-	18,838	18,838
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		9003; 25190403	-	102,879	102,879
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		112036050- 7894266	-	2,024.00	2,024
<i>Pass-Through from St. Jude Children's Research Hospital</i>		112274050- 7937975	-	1.00	1
<i>Pass-Through from St. Jude Children's Research Hospital</i>		AGT004431	-	84,102.00	84,102
<i>Pass-Through from Stream Biomedical, Inc.</i>		29218-04806-S01	-	44,460.00	44,460
<i>Pass-Through from Syracuse University</i>		30917-05467-S09	-	17,235.00	17,235
<i>Pass-Through from Syracuse University</i>		PO 61024 80964	-	4,509.00	4,509
<i>Pass-Through from Texas Biomedical Research Institute</i>		17-00168 001	-	48,236.00	48,236
<i>Pass-Through from Texas Biomedical Research Institute</i>		20-04697 026	-	8,406.00	8,406
<i>Pass-Through from Texas Biomedical Research Institute</i>		20-04841	-	40,369.00	40,369
<i>Pass-Through from Texas Biomedical Research Institute</i>		201/U34AG068482	-	6,622.00	6,622
<i>Pass-Through from Texas Biomedical Research Institute</i>		21-04848-101	-	73,490.00	73,490
<i>Pass-Through from The Hospital for Sick Children</i>		R01AG056726	-	(274.00)	(274)
<i>Pass-Through from The Trustees of Columbia University</i>		1R56AG06688901	-	33,035.00	33,035
<i>Pass-Through from The Trustees of Columbia University</i>		5R56AG05975602	12,000	33,196.00	45,196
<i>Pass-Through from University of Alabama</i>		A19-0473-S002	-	857.00	857
<i>Pass-Through from University of Alabama</i>		A19-0473-S003	-	33,272.00	33,272
<i>Pass-Through from University of Alabama</i>		5R01AG06476904	-	16,830.00	16,830
<i>Pass-Through from University of Alabama - Birmingham</i>		000527875-SC003 000529560-SC001- GAC/1RF1A	-	12,534.00	12,534
<i>Pass-Through from University of Alabama - Birmingham</i>		412921	-	59,223.00	59,223
<i>Pass-Through from University of Arizona</i>		5P01AG052359-05 547390-	-	137,717.00	137,717
<i>Pass-Through from University of Arizona</i>		(SUPPLEMENT) A18-0168-S003- A04	-	120,829.00	120,829
<i>Pass-Through from University of California - Davis</i>		2018-3596	-	64,394.00	64,394
<i>Pass-Through from University of California - Irvine</i>		5R01AG06107804	-	197,318.00	197,318
<i>Pass-Through from University of California - Los Angeles</i>		S-001366	-	21,640.00	21,640
<i>Pass-Through from University of California - Riverside</i>		KR705397	-	115,562.00	115,562
<i>Pass-Through from University of California - San Diego</i>		117165160/MP INVOICE #S9002344	-	19,408.00	19,408
<i>Pass-Through from University of California - San Diego</i>		122505088/5U19A G010483	-	9,325.00	9,325
<i>Pass-Through from University of California - San Diego</i>		132325773 / PO 703512	-	3,545.00	3,545
<i>Pass-Through from University of California - San Diego</i>		87767631 PO# S9002218	-	26,048.00	26,048
<i>Pass-Through from University of California - San Diego</i>		11704SC	-	5,741.00	5,741
<i>Pass-Through from University of California - San Francisco</i>		11953SC	-	232,563.00	232,563
<i>Pass-Through from University of California - San Francisco</i>		013978-00003 / 4600009837	-	1,678.00	1,678
<i>Pass-Through from University of Cincinnati</i>		5R01AG06839202	-	57,744.00	57,744
<i>Pass-Through from University of Colorado - Boulder</i>			-	63,658.00	63,658

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
		UHC7- 131791533/R01AG 0666		\$ 29,008	\$ 29,008
Pass-Through from University of Connecticut Health Center		UHC7- 150048216/1R01A G073	-	5,005.00	5,005
Pass-Through from University of Connecticut Health Center		00003258/5R01AG 063801	-	24,396.00	24,396
Pass-Through from University of Florida		0002680	-	149,268.00	149,268
Pass-Through from University of Florida		BSA21017	-	653.00	653
Pass-Through from University of Kansas Center for Research, Inc.		3200004422-22- 122	-	304,349.00	304,349
Pass-Through from University of Kentucky		ULRF 17-1498; PO 3000205588	-	(659.00)	(659)
Pass-Through from University of Louisville		K00013868	-	5,047.00	5,047
Pass-Through from University of Michigan		K00015413 PO# 3006471673	-	41,276.00	41,276
Pass-Through from University of Michigan		1RF1AG05972301	-	67,809.00	67,809
Pass-Through from University of Michigan		5P30AG01284628	-	19,874	19,874
Pass-Through from University of Michigan		5P30AG06658202	-	64,301	64,301
Pass-Through from University of Michigan		5R01AG07095302	-	19,150	19,150
Pass-Through from University of Minnesota		H007058804	-	351,577	351,577
Pass-Through from University of North Carolina - Chapel Hill		5113397	-	16,471	16,471
Pass-Through from University of North Carolina - Chapel Hill		5113936	-	16,471	16,471
Pass-Through from University of Notre Dame		2R44AG04772204	-	47,019	47,019
Pass-Through from University of Oklahoma Health Sciences Center		7RF1AG06828302	-	19,168	19,168
Pass-Through from University of Pennsylvania		4748047	-	352,694	352,694
Pass-Through from University of Pennsylvania		571937 SUPP; PO 4699361	-	20,966	20,966
Pass-Through from University of Pennsylvania		571937;PO 4699361	-	260,739	260,739
Pass-Through from University of Pennsylvania		578134 PO# 4780031	-	84,164	84,164
Pass-Through from University of Pennsylvania		583485	-	50,418	50,418
Pass-Through from University of Pennsylvania		583485 PO 4757907	-	113,763	113,763
Pass-Through from University of Pittsburgh		AWD00002130 (136595-1)	-	530,419	530,419
Pass-Through from University of Pittsburgh		CNVA00047610 (132507-1)	-	69,833	69,833
Pass-Through from University of Southern California		SCON-00002487	-	43,464	43,464
Pass-Through from University of Southern California		103788735/R01AG 047992	-	33,498	33,498
Pass-Through from University of Southern California		109926836	110,579	166,957	277,536
Pass-Through from University of Southern California		120120727 A4-OLE 125903448 TRC- PAD	-	34,930	34,930
Pass-Through from University of Southern California		128296862	-	3,923	3,923
Pass-Through from University of Southern California		130483032	-	9,337	9,337
Pass-Through from University of Southern California		131325617	-	32,769	32,769
Pass-Through from University of Southern California		1312199811	-	136,567	136,567
Pass-Through from University of Southern California		132200190	-	105,427	105,427
Pass-Through from University of Southern California		132200495	-	106,787	106,787
Pass-Through from University of Southern California		132607332/1R01A G061848-01	-	188,027	188,027
Pass-Through from University of Southern California		133803995	-	3,437	3,437
Pass-Through from University of Southern California		139750374	-	42,589	42,589
Pass-Through from University of Southern California		139750374	-	(4,645)	(4,645)
Pass-Through from University of Southern California		1;SCON-00002125 143256323 (SCON- 00001272)	-	113,177	113,177
Pass-Through from University of Southern California		79635053	-	24,695	24,695
Pass-Through from University of Southern California		5R01AG040146-06	-	30,792	30,792
Pass-Through from University of Tennessee Health Science Center		10050683-01	-	11,248	11,248
Pass-Through from University of Utah		10055540-03; PO# U000314695	-	70,286	70,286
Pass-Through from University of Utah		5R21AG06035602	-	(2,303)	(2,303)
Pass-Through from University of Vermont		UWSC10636/R01A G055820	-	87,625	87,625
Pass-Through from University of Washington		UWSC10988 / BPO 59936	-	8,483	8,483
Pass-Through from University of Washington			-	1,165,312	1,165,312

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from University of Washington</i>		UWSC10988 / BPO 69099	\$ -	\$ 206,029	\$ 206,029
<i>Pass-Through from University of Washington</i>		UWSC11070 / BPO 50146	-	(243)	(243)
<i>Pass-Through from University of Washington</i>		UWSC13442/1U24 AG072122-01	-	11,229	11,229
<i>Pass-Through from University of Wisconsin - Madison</i>		000000693	-	3,691	3,691
<i>Pass-Through from University of Wisconsin - Madison</i>		000001965	-	3,055	3,055
<i>Pass-Through from University of Wisconsin - Madison</i>		845K386	-	190	190
<i>Pass-Through from University of Wisconsin System</i>		000000131	-	62,836	62,836
<i>Pass-Through from University of Wyoming</i>		1004121- UTH/U19AG057758 0	-	310,686	310,686
<i>Pass-Through from University of Wyoming</i>		1004121E- UTH/U19AG057758	-	15,609	15,609
<i>Pass-Through from University of Wyoming</i>		1004121G-UTHSC- 3	-	12,277	12,277
<i>Pass-Through from University of Wyoming</i>		1004352E-UTHSC- 1	-	30,994	30,994
<i>Pass-Through from Vanderbilt University</i>		UNIV62174; PO #P22002990	-	16,596	16,596
<i>Pass-Through from Vanderbilt University</i>		VUMC95942/1U24 AG074855-01	12,968	128,938	141,906
<i>Pass-Through from Wake Forest University Health Sciences</i>		WFUHS552702/R0 1AG058571-0	-	13,670	13,670
<i>Pass-Through from Wake Forest University Health Sciences</i>		1027- 55811085033664- 10000	-	62,480	62,480
<i>Pass-Through from Wake Forest University Health Sciences</i>		284-101720- 117751/3U24AG0	-	64,713	64,713
<i>Pass-Through from Wake Forest University Health Sciences</i>		367-101720- 111041/R01AG06 883-	-	18,685	18,685
<i>Pass-Through from Wake Forest University Health Sciences</i>		55811085033664- 100001	-	11,080	11,080
<i>Pass-Through from Washington University - St. Louis</i>		5R01AG05164703	-	191,037	191,037
<i>Pass-Through from Weill Medical College of Cornell University</i>		202984	-	28,005	28,005
<i>Pass-Through from William Marsh Rice University</i>		R23302	-	11,744	11,744
<i>Pass-Through from William Marsh Rice University</i>		R23303 PO X03026174	-	43,180	43,180
<i>Pass-Through from William Marsh Rice University</i>		3R01AG062690- 02S1	-	9,979	9,979
<i>Pass-Through from William Marsh Rice University</i>		5R01AG062690-02	-	46,867	46,867
<i>Pass-Through from Xyken, LLC</i>		4R44AG067799-02	-	49,697	49,697
<i>Pass-Through from Yale University School of Medicine</i>		GK000548 (CON- 80000611)	-	1,406	1,406
<i>Pass-Through from Yale University School of Medicine</i>		GK000549 (CON- 800001612)	-	(4,177)	(4,177)
COVID-19 - Aging Research		5R01AG058921-04	798,648	270,725	1,069,373
<i>Pass-Through from Wake Forest University Health Sciences</i>		WAF10148153	-	30,946	30,946
Total - ALN 93.866			14,313,786	91,071,450	105,385,236
Vision Research	93.867		1,024,897	23,062,044	24,086,941
<i>Pass-Through from Affirmed Pharma, LLC</i>		1R41EY033583-01	-	75,379	75,379
<i>Pass-Through from Baylor College of Medicine</i>		7000000313	-	(396)	(396)
<i>Pass-Through from Baylor College of Medicine</i>		7000001457	-	25,180	25,180
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-0941-4609 BL-4624297-UTA; 3	-	(4,388)	(4,388)
<i>Pass-Through from Indiana University</i>		PO 067385	-	27,351	27,351
<i>Pass-Through from Jaeb Center for Health Research</i>		MTS1 ZEDS PROJ ID	-	17,253	17,253
<i>Pass-Through from New York University Grossman School of Medicine</i>		#106171	-	243	243
<i>Pass-Through from Ohio State University</i>		SPC-10000005277	-	107,714	107,714
<i>Pass-Through from Stanford University</i>		EY032900	-	6,507	6,507
<i>Pass-Through from University of California - Davis</i>		A17-0049-S001	-	50,302	50,302
<i>Pass-Through from University of Iowa</i>		S01016-01	-	283,540	283,540
<i>Pass-Through from University of Minnesota</i>		N006342902	-	139,793	139,793
<i>Pass-Through from University of Oklahoma</i>		5R01EY02877304 10055845-01; PO#	-	89,538	89,538
<i>Pass-Through from University of Utah</i>		U000284950	-	30,220	30,220

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Identify Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from University of Washington</i>		UWSC10278 / BPO36999	\$ -	\$ 37,667	\$ 37,667
<i>Pass-Through from Wayne State University</i>		WSU22133	-	21,167	21,167
Total - ALN 93.867			1,024,897	23,969,114	24,994,011
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876		-	186,070	186,070
Medical Library Assistance	93.879		103,339	2,089,171	2,192,510
<i>Pass-Through from Case Western Reserve University</i>		RES515369	-	67,050	67,050
<i>Pass-Through from Mayo Clinic</i>		UOT-286217 / 68828824	-	53,747	53,747
<i>Pass-Through from University of Pennsylvania</i>		PO#: 4758662	-	125,306	125,306
<i>Pass-Through from University of Washington</i>		FUND: 583085	-	5,579	5,579
<i>Pass-Through from William Marsh Rice University</i>		UWSC10675	-	35,437	35,437
COVID-19 - Medical Library Assistance		BPO40468 X03020033 CORONA	-	6,343	6,343
Total - ALN 93.879			103,339	2,382,633	2,485,972
Primary Care Training and Enhancement	93.884		-	374,381	374,381
National Bioterrorism Hospital Preparedness Program	93.889		-	2,971	2,971
COVID-19 - National Bioterrorism Hospital Preparedness Program			-	-	-
<i>Pass-Through from Texas Hospital Association Foundation</i>		COVID-19 PROGRAM	-	51,389	51,389
Total - ALN 93.889			-	54,360	54,360
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		-	-	-
<i>Pass-Through from Aliviane, Inc.</i>		1 GA1RH395330100	-	125,666	125,666
<i>Pass-Through from Omm Scientific, Inc.</i>		M2103234	-	24,437	24,437
Total - ALN 93.912			-	150,103	150,103
Healthy Start Initiative	93.926		-	2,392,778	2,392,778
HIV Prevention Activities Health Department Based	93.940		-	30,910	30,910
<i>Pass-Through from City of Houston Health and Human Services</i>		4600013905	-	253,963	253,963
Total - ALN 93.940			-	284,873	284,873
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943		-	187,658	187,658
Assistance Programs for Chronic Disease Prevention and Control	93.945		-	-	-
<i>Pass-Through from University of Kansas Medical Center</i>		KUMCRI GPC SITE	-	10,000	10,000
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	221,481	221,481
Block Grants for Community Mental Health Services	93.958		-	-	-
<i>Pass-Through from Harris Center For Mental Health and IDD</i>		2021-0291	-	9,058	9,058
Block Grants for Prevention and Treatment of Substance Abuse	93.959		-	106,566	106,566
PPHF Geriatric Education Centers	93.969		-	997,866	997,866
<i>Pass-Through from Baylor College of Medicine</i>		U1Q33068	-	50,144	50,144
Total - ALN 93.969			-	1,048,010	1,048,010
International Research and Research Training	93.989		240,402	784,772	1,025,174
<i>Pass-Through from Baylor College of Medicine</i>		1D43TW011547- 01A1	-	4,097	4,097
<i>Pass-Through from Baylor College of Medicine</i>		7000001573	-	1,884	1,884
<i>Pass-Through from College of Medicine, University of Lagos</i>		M2103516	-	13,897	13,897
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC 61126	-	21,119	21,119

**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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC61126	\$ -	\$ 14,820	\$ 14,820
Total - ALN 93.989			240,402	840,589	1,080,991
Maternal and Child Health Services Block Grant to the States	93.994		-	2,011,063	2,011,063
<i>Pass-Through from Wyoming Department of Transportation</i>		M2102699	-	13,148	13,148
Total - ALN 93.994			-	2,024,211	2,024,211
Assisted Outpatient Treatment	93.997				
<i>Pass-Through from Integral Care</i>		H79SM082924- SQ2- 1 CREDIT REQUEST	-	7,058	7,058
Total - U.S. Department of Health and Human Services			142,876,048	1,198,418,987	1,341,295,035
Corporation for National and Community Service					
AmeriCorps State and National 94.006	94.006		-	78,188	78,188
AmeriCorps National Service and Civic Engagement Research Competition 94.026	94.026		-	21,166	21,166
<i>Pass-Through from University of Denver</i>		SC37639-01-00	-	6,412	6,412
Total - ALN 94.026			-	27,578	27,578
Total - Corporation for National and Community Service			-	105,766	105,766
Social Security Administration					
Social Security Research and Demonstration	96.007				
<i>Pass-Through from University of Wisconsin - Madison</i>		0000001670	-	2,622	2,622
Total - Social Security Administration			-	2,622	2,622
U.S. Department of Homeland Security					
U.S. Department of Homeland Security	97.XXX	LETTER	-	15,561	15,561
		70RSAT20CB0000			
		10	-	230,183	230,183
		70RSAT21CB0000			
		023	31,515	215,965	247,480
		92480Z9610201	-	254,140	254,140
		22-CVM-212014-			
<i>Pass-Through from Auburn University</i>		TXTUS	-	1,285	1,285
<i>Pass-Through from Chiron K9 LLC</i>		2020-01	-	3,256	3,256
<i>Pass-Through from General Dynamics Information Technology, Inc.</i>		GDIT-04583	-	34,237	34,237
		AJ 5201 005 TTU			
<i>Pass-Through from TDA Research, Inc.</i>		18 01	-	(6,246)	(6,246)
<i>Pass-Through from University of Florida</i>		P0193661	-	306,644	306,644
Total - ALN 97.XXX			31,515	1,055,025	1,086,540
State and Local Homeland Security National Training Program	97.005		29,771	54,416	84,187
<i>Pass-Through from University of Arkansas System</i>		18300-2	-	143,178	143,178
<i>Pass-Through from University of Arkansas System</i>		2021-4	-	276,003	276,003
Total - ALN 97.005			29,771	473,597	503,368
Emergency Management Institute Training Assistance	97.026		-	32,983	32,983
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		-	52,222	52,222
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)			-	569,007	569,007
Total - ALN 97.036			-	621,229	621,229
Hazard Mitigation Grant	97.039		-	68,737	68,737
<i>Pass-Through from University of The Virgin Island</i>		TAMUCC244001	-	10,170	10,170
Total - ALN 97.039			-	78,907	78,907
Assistance to Firefighters Grant	97.044		-	97,150	97,150

**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
RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Homeland Security (continued)					
<i>Pass-Through from International Public Safety Data Institute</i>	FY18FPS-04-UT		-	\$ (11,585)	\$ (11,585)
Total - ALN 97.044			-	85,565	85,565
Centers for Homeland Security	97.061		-	3,293,291	3,293,291
<i>Pass-Through from Arizona State University</i>		A 00000568	-	54,942	54,942
<i>Pass-Through from Arizona State University</i>		18-401	-	7,140	7,140
<i>Pass-Through from George Mason University</i>		E2051855	99,467	10,713	110,180
<i>Pass-Through from University of Alaska</i>		P0508233	-	18,641	18,641
<i>Pass-Through from University of Alaska - Anchorage</i>		UAA PO507159	-	21,084	21,084
<i>Pass-Through from University of Illinois</i>		077083-17937	-	278,420	278,420
<i>Pass-Through from University of North Carolina</i>		5101656	-	54,927	54,927
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5103190	-	127,977	127,977
Total - ALN 97.061			99,467	3,867,135	3,966,602
Scientific Leadership Awards	97.062		-	138,023	138,023
Homeland Security Grant Program	97.067		11,436	-	11,436
Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction	97.077				
<i>Pass-Through from Southern Methodist University</i>		18DNARI00290100	-	137,630	137,630
Buffer Zone Protection Program (BZPP)	97.078		-	15,438	15,438
CISA Cyber Security Awareness Campaign	97.128		-	621,507	621,507
National Nuclear Forensics Expertise Development Program	97.130		-	302,747	302,747
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		113,056	143,827	256,883
Total - U.S. Department of Homeland Security			285,245	7,573,613	7,858,858
U.S. Agency for International Development					
U.S. Agency for International Development	98.XXX	AID-OAA-A-11- 00012	59,880	-	59,880
<i>Pass-Through from National Academy of Sciences</i>		AID-OAA-A-11- 00012	-	208,461	208,461
<i>Pass-Through from PATH</i>		UTA21-000034	-	164,522	164,522
<i>Pass-Through from University of California - Berkeley</i>		00010861	-	44,258	44,258
Total - ALN 98.XXX			59,880	417,241	477,121
USAID Foreign Assistance for Programs Overseas	98.001		2,273,022	3,101,132	5,374,154
<i>Pass-Through from CIMMYT</i>		C0241 02	-	154,491	154,491
<i>Pass-Through from Development Alternatives, Inc.</i>		1003456-S18- 30977	-	279,694	279,694
<i>Pass-Through from Development Alternatives, Inc.</i>		1003506-18S- 31202	-	71,813	71,813
<i>Pass-Through from DevWorks International</i>		72068821CA00001- P2006/02/2021	-	188,694	188,694
<i>Pass-Through from Eastern Virginia Medical School</i>		UCS-21-009	-	115,781	115,781
<i>Pass-Through from Kansas State University</i>		S19169	121,450	134,575	256,025
<i>Pass-Through from Kansas State University</i>		S19173	-	63,828	63,828
<i>Pass-Through from National Academy of Sciences</i>		2000009149	-	22,891	22,891
<i>Pass-Through from National Academy of Sciences</i>		2000012544	-	43,313	43,313
<i>Pass-Through from Oak Crest Institute of Science</i>		7200AA22CA00002	-	36,130	36,130
<i>Pass-Through from University of California - Berkeley</i>		00010330	-	159,202	159,202
<i>Pass-Through from University of Georgia</i>		000001996	16,631	29,992	46,623
<i>Pass-Through from University of Georgia</i>		00001898	2,998	40,524	43,522
Total - ALN 98.001			2,414,101	4,442,060	6,856,161
USAID Development Partnerships for University Cooperation and Development	98.012				
<i>Pass-Through from Chemonics International, Inc.</i>	961		-	43,276	43,276
Total - U.S. Agency for International Development			2,473,981	4,902,577	7,376,558
Total Research and Development Cluster			254,412,257	2,285,718,962	2,540,131,219

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FOR THE YEAR ENDED AUGUST 31, 2022**

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
STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER					
U.S. Department of Education					
Federal Supplemental Educational Opportunity Grants	84.007		\$ -	\$ 34,206,041	\$ 34,206,041
ARRA - Federal Supplemental Educational Opportunity Grants			-	389,503	389,503
Total - ALN 84.007			-	34,595,544	34,595,544
Federal Work-Study Program	84.033		-	26,048,014	26,048,014
ARRA - Federal Work-Study Program			-	549,245	549,245
Total - ALN 84.033			-	26,597,259	26,597,259
Federal Perkins Loan Program_Federal Capital Contributions	84.038		-	57,733,633	57,733,633
Federal Pell Grant Program	84.063		-	1,110,600,090	1,110,600,090
COVID-19 - Federal Pell Grant Program			-	9,165,177	9,165,177
Total - ALN 84.063			-	1,119,765,267	1,119,765,267
Federal Direct Student Loans	84.268		-	2,866,847,762	2,866,847,762
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	3,368,153	3,368,153
Postsecondary Education Scholarships for Veteran's Dependents	84.408		-	35,426	35,426
Total - U.S. Department of Education			-	4,108,943,044	4,108,943,044
U.S. Department of Health and Human Services					
Nurse Faculty Loan Program (NFLP)	93.264		-	2,152,876	2,152,876
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		-	20,015,925	20,015,925
Nursing Student Loans	93.364		-	903,268	903,268
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	3,831,904	3,831,904
Total - U.S. Department of Health and Human Services			-	26,903,973	26,903,973
Total Student Financial Assistance Programs Cluster			-	4,135,847,017	4,135,847,017
AGING CLUSTER					
U.S. Department of Health and Human Services					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		23,012,057	1,591,543	24,603,600
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			12,000,393	418,048	12,418,441
Total - ALN 93.044			35,012,450	2,009,591	37,022,041
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		27,311,391	(1,587,144)	25,724,247
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services			32,257,818	2,785,826	35,043,644
Total - ALN 93.045			59,569,209	1,198,682	60,767,891
Nutrition Services Incentive Program	93.053		7,318,265	2,210,665	9,528,930
Total - U.S. Department of Health and Human Services			101,899,924	5,418,938	107,318,862
Total Aging Cluster			101,899,924	5,418,938	107,318,862
CHILD NUTRITION CLUSTER					
U.S. Department of Agriculture					
School Breakfast Program	10.553		804,952,345	779,399	805,731,744

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
CHILD NUTRITION CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
National School Lunch Program	10.555		\$ 2,964,647,096	\$ 1,702,970	\$ 2,966,350,066
COVID-19 - National School Lunch Program			(7,600)	30,675	23,075
Total - ALN 10.555			2,964,639,496	1,733,645	2,966,373,141
Special Milk Program for Children	10.556		1,115	-	1,115
Summer Food Service Program for Children	10.559		24,865,763	2,270,513	27,136,276
Fresh Fruit and Vegetable Program	10.582		10,227,913	-	10,227,913
Total - U.S. Department of Agriculture			3,804,686,632	4,783,557	3,809,470,189
Total Child Nutrition Cluster			3,804,686,632	4,783,557	3,809,470,189
CLEAN WATER STATE REVOLVING FUND CLUSTER					
Environmental Protection Agency					
Clean Water State Revolving Fund	66.458		36,606,105	3,838,264	40,444,369
Total - Environmental Protection Agency			36,606,105	3,838,264	40,444,369
Total Clean Water State Revolving Fund Cluster			36,606,105	3,838,264	40,444,369
CCDF CLUSTER					
U.S. Department of Health and Human Services					
Child Care and Development Block Grant	93.575		471,423,958	69,122,062	540,546,020
COVID-19 - Child Care and Development Block Grant			303,433,332	1,456,102,041	1,759,535,373
Total - ALN 93.575			774,857,290	1,525,224,103	2,300,081,393
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		281,754,121	-	281,754,121
<i>Pass-Through from Upper Rio Grande Workforce Development Board</i>		1021CCM01	-	1,962	1,962
<i>Pass-Through from Upper Rio Grande Workforce Development Board</i>		1022CCM01	-	46,774	46,774
<i>Pass-Through from Workforce Solutions</i>		2021-2022	-	80	80
Total - ALN 93.596			281,754,121	48,816	281,802,937
Total - U.S. Department of Health and Human Services			1,056,611,411	1,525,272,919	2,581,884,330
Total CCDF Cluster			1,056,611,411	1,525,272,919	2,581,884,330
CDBG - ENTITLEMENT GRANTS CLUSTER					
U.S. Department of Housing and Urban Development					
Community Development Block Grants/Entitlement Grants	14.218		3,277,306	276,976	3,554,282
<i>Pass-Through from City of Dallas</i>		MGT-00004275	-	19,928	19,928
COVID-19 - Community Development Block Grants/Entitlement Grants			70,525,166	1,260,555	71,785,721
Total - ALN 14.218			73,802,472	1,557,459	75,359,931
Total - U.S. Department of Housing and Urban Development			73,802,472	1,557,459	75,359,931
Total CDBG - Entitlement Grants Cluster			73,802,472	1,557,459	75,359,931
DISABILITY INSURANCE/SSI CLUSTER					
Social Security Administration					
Social Security Disability Insurance	96.001		-	97,976,834	97,976,834
Total - Social Security Administration			-	97,976,834	97,976,834
Total Disability Insurance/SSI Cluster			-	97,976,834	97,976,834

**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
DRINKING WATER STATE REVOLVING FUND CLUSTER					
Environmental Protection Agency					
Drinking Water State Revolving Fund	66.468		\$ 68,992,600	\$ 16,391,540	\$ 85,384,140
Total - Environmental Protection Agency			68,992,600	16,391,540	85,384,140
Total Drinking Water State Revolving Fund Cluster			68,992,600	16,391,540	85,384,140
ECONOMIC DEVELOPMENT CLUSTER					
U.S. Department of Commerce					
Economic Adjustment Assistance	11.307		-	9,035,741	9,035,741
COVID-19 - Economic Adjustment Assistance			-	12,347,728	12,347,728
Total - ALN 11.307			-	21,383,469	21,383,469
Total - U.S. Department of Commerce			-	21,383,469	21,383,469
Total Economic Development Cluster			-	21,383,469	21,383,469
EMPLOYMENT SERVICE CLUSTER					
U.S. Department of Labor					
Employment Service/Wagner-Peyser Funded Activities	17.207		13,240,557	42,165,722	55,406,279
Jobs for Veterans State Grants	17.801		1,893,173	14,848,957	16,742,130
Total - U.S. Department of Labor			15,133,730	57,014,679	72,148,409
Total Employment Service Cluster			15,133,730	57,014,679	72,148,409
FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER					
U.S. Department of Transportation					
Motor Carrier Safety Assistance	20.218		-	27,158,050	27,158,050
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	220,967	220,967
Total - U.S. Department of Transportation			-	27,379,017	27,379,017
Total Federal Motor Carrier Safety Assistance Cluster			-	27,379,017	27,379,017
FEDERAL TRANSIT CLUSTER					
U.S. Department of Transportation					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		9,279,360	(41,710)	9,237,650
Total - U.S. Department of Transportation			9,279,360	(41,710)	9,237,650
Total Federal Transit Cluster			9,279,360	(41,710)	9,237,650
FISH AND WILDLIFE CLUSTER					
U.S. Department of the Interior					
Sport Fish Restoration	15.605		2,112	11,747,210	11,749,322
Wildlife Restoration and Basic Hunter Education	15.611		5,313,444	22,035,255	27,348,699
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>	2231		-	35,405	35,405
Total - ALN 15.611			5,313,444	22,070,660	27,384,104
Enhanced Hunter Education and Safety	15.626		-	205,449	205,449
Total - U.S. Department of the Interior			5,315,556	34,023,319	39,338,875
Total Fish and Wildlife Cluster			5,315,556	34,023,319	39,338,875

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
FOOD DISTRIBUTION CLUSTER					
U.S. Department of Agriculture					
Commodity Supplemental Food Program	10.565		\$ 33,066,715	\$ 90,293	\$ 33,157,008
COVID-19 - Commodity Supplemental Food Program			-	11,553	11,553
Total - ALN 10.565			33,066,715	101,846	33,168,561
COVID-19 - Emergency Food Assistance Program (Administrative Costs)	10.568		26,956,633	52,477	27,009,110
Emergency Food Assistance Program (Food Commodities)	10.569		169,926,818	-	169,926,818
Total - U.S. Department of Agriculture			229,950,166	154,323	230,104,489
Total Food Distribution Cluster			229,950,166	154,323	230,104,489
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER					
Corporation for National and Community Service					
AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	94.011		-	1,587,292	1,587,292
Total - Corporation for National and Community Service			-	1,587,292	1,587,292
Total Foster Grandparent/Senior Companion Cluster			-	1,587,292	1,587,292
HEAD START CLUSTER					
U.S. Department of Health and Human Services					
Head Start	93.600		4,383,988	4,518,349	8,902,337
<i>Pass-Through from Education Service Center Region 19</i>		NAID-20210352	-	(664)	(664)
<i>Pass-Through from San Antonio Independent School District</i>		UTA18-000796	-	(5,000)	(5,000)
COVID-19 - Head Start			-	80,563	80,563
Total - ALN 93.600			4,383,988	4,593,248	8,977,236
Total - U.S. Department of Health and Human Services			4,383,988	4,593,248	8,977,236
Total Head Start Cluster			4,383,988	4,593,248	8,977,236
HEALTH CENTER PROGRAM CLUSTER					
U.S. Department of Health and Human Services					
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	4,264,562	4,264,562
Total - U.S. Department of Health and Human Services			-	4,264,562	4,264,562
Total Health Center Program Cluster			-	4,264,562	4,264,562
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER					
U.S. Department of Transportation					
Highway Planning and Construction	20.205		145,800,950	4,144,550,457	4,290,351,407
<i>Pass-Through from Nanohmics, Inc.</i>		A2021-0014	-	91,241	91,241
COVID-19 - Highway Planning and Construction			-	112,634,209	112,634,209
Total - ALN 20.205			145,800,950	4,257,275,907	4,403,076,857
Recreational Trails Program	20.219		1,957,524	748,695	2,706,219
Federal Lands Access Program	20.224		-	551,730	551,730
Total - U.S. Department of Transportation			147,758,474	4,258,576,332	4,406,334,806
Total Highway Planning and Construction Cluster			147,758,474	4,258,576,332	4,406,334,806

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
HIGHWAY SAFETY CLUSTER					
U.S. Department of Transportation					
State and Community Highway Safety	20.600		\$ 13,155,207	\$ 10,238,586	\$ 23,393,793
<i>Pass-Through from Texans Standing Tall</i>		2022-TXSDY-G- 1YG-0119	-	7,747	7,747
Total - ALN 20.600			13,155,207	10,246,333	23,401,540
National Priority Safety Programs	20.616		6,998,012	11,090,339	18,088,351
Total - U.S. Department of Transportation			20,153,219	21,336,672	41,489,891
Total Highway Safety Cluster			20,153,219	21,336,672	41,489,891
HOUSING VOUCHER CLUSTER					
U.S. Department of Housing and Urban Development					
Section 8 Housing Choice Vouchers	14.871		6,590,546	541,650	7,132,196
COVID-19 - Section 8 Housing Choice Vouchers			99,966	75,344	175,310
Total - ALN 14.871			6,690,512	616,994	7,307,506
Mainstream Vouchers	14.879		196,410	(33,568)	162,842
COVID-19 - Mainstream Vouchers			(26,506)	-	(26,506)
Total - ALN 14.879			169,904	(33,568)	136,336
Total - U.S. Department of Housing and Urban Development			6,860,416	583,426	7,443,842
Total Housing Voucher Cluster			6,860,416	583,426	7,443,842
MEDICAID CLUSTER					
U.S. Department of Health and Human Services					
State Medicaid Fraud Control Units	93.775		-	17,199,065	17,199,065
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	22,309,487	22,309,487
COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			-	1,857,136	1,857,136
Total - ALN 93.777			-	24,166,623	24,166,623
Medical Assistance Program	93.778		8,455,132	36,512,809,918	36,521,265,050
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		HHS00909700002 HCHD-365	-	1,649	1,649
COVID-19 - Medical Assistance Program			108,299	1,913,451,306	1,913,559,605
Total - ALN 93.778			8,563,431	38,426,262,873	38,434,826,304
Total - U.S. Department of Health and Human Services			8,563,431	38,467,628,561	38,476,191,992
Total Medicaid Cluster			8,563,431	38,467,628,561	38,476,191,992
SPECIAL EDUCATION CLUSTER (IDEA)					
U.S. Department of Education					
Special Education Grants to States	84.027A		1,217,086,527	33,474,085	1,250,560,612
<i>Pass-Through from Clear Creek Independent School District</i>		H027A150008	59,066	-	59,066
<i>Pass-Through from Education Service Center Region 17</i>		19-0059	-	157,515	157,515
<i>Pass-Through from Education Service Center Region 17</i>		20-1208	-	40,833	40,833
<i>Pass-Through from Goose Creek Consolidated Independent School District</i>		GCCISD	15,102	-	15,102
Total - ALN 84.027A			1,217,160,695	33,672,433	1,250,833,128
Individuals with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)	84.027X		-	50,081	50,081
COVID-19 - Individuals with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)			190,670,556	32,525	190,703,081
Total - ALN 84.027X			190,670,556	82,606	190,753,162
Total - ALN 84.027			1,407,831,251	33,755,039	1,441,586,290

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
SPECIAL EDUCATION CLUSTER (IDEA) (continued)					
U.S. Department of Education (continued)					
Special Education Preschool Grants	84.173A		\$ 22,856,931	\$ 62,158	\$ 22,919,089
Individuals with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)	84.173X		-	1,628	1,628
COVID-19 - Individuals with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)			10,770,631	-	10,770,631
Total - ALN 84.173X			10,770,631	1,628	10,772,259
Total - ALN 84.173			33,627,562	63,786	33,691,348
Total - U.S. Department of Education			1,441,458,813	33,818,825	1,475,277,638
Total Special Education Cluster (IDEA)			1,441,458,813	33,818,825	1,475,277,638
SNAP CLUSTER					
U.S. Department of Agriculture					
Supplemental Nutrition Assistance Program	10.551		-	12,394,940,448	12,394,940,448
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		30,822,735	160,980,485	191,803,220
COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			-	43,194,073	43,194,073
Total - ALN 10.561			30,822,735	204,174,558	234,997,293
Total - U.S. Department of Agriculture			30,822,735	12,599,115,006	12,629,937,741
Total SNAP Cluster			30,822,735	12,599,115,006	12,629,937,741
TRANSIT SERVICES PROGRAMS CLUSTER					
U.S. Department of Transportation					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		3,838,819	767,829	4,606,648
COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities			2,277,407	-	2,277,407
Total - ALN 20.513			6,116,226	767,829	6,884,055
Job Access and Reverse Commute Program	20.516		-	(31,165)	(31,165)
Total - U.S. Department of Transportation			6,116,226	736,664	6,852,890
Total Transit Services Programs Cluster			6,116,226	736,664	6,852,890
TRIO CLUSTER					
U.S. Department of Education					
TRIO Student Support Services	84.042A		-	6,850,870	6,850,870
Total - ALN 84.042			-	6,850,870	6,850,870
TRIO Talent Search	84.044A		12,635	6,769,740	6,782,375
Total - ALN 84.044			12,635	6,769,740	6,782,375
TRIO Upward Bound	84.047A		-	13,506,751	13,506,751
Upward Bound Math-Science	84.047M		-	1,178,554	1,178,554
Veterans Upward Bound Program	84.047V		-	302,289	302,289
Total - ALN 84.047			-	14,987,594	14,987,594
TRIO Educational Opportunity Centers	84.066		-	899,678	899,678
TRIO McNair Post-Baccalaureate Achievement	84.217A		-	1,906,003	1,906,003
Total - ALN 84.217			-	1,906,003	1,906,003
Total - U.S. Department of Education			12,635	31,413,885	31,426,520
Total TRIO Cluster			12,635	31,413,885	31,426,520

**STATE OF TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022**

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
WIOA CLUSTER					
U.S. Department of Labor					
WIOA Adult Program	17.258		\$ 56,481,291	\$ 2,239,441	\$ 58,720,732
WIOA Youth Activities	17.259		55,080,709	7,332,768	62,413,477
WIOA Dislocated Worker Formula Grants	17.278		49,103,415	4,076,805	53,180,220
Total - U.S. Department of Labor			160,665,415	13,649,014	174,314,429
Total WIOA Cluster			160,665,415	13,649,014	174,314,429
TOTAL EXPENDITURES OF FEDERAL AWARDS			20,730,568,635	87,388,879,948	108,119,448,583

STATE OF TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2022

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, 2022. 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 2022 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 2022 Compliance Supplement follow the cost principles contained in the Texas Grant Management Standards (TXGMS) issued by the Texas Comptroller of Public Accounts for allowability of costs.

STATE OF TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Basis of Accounting (Continued)

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

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

(d) Matching Costs

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

(e) Indirect Cost Rate

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

Commission on State Emergency Communications
Soil and Water Conservation Board

NOTE 2 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

**STATE OF TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2022**

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	\$ 93,869,334,902
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Federal Revenue	9,699,771,623
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Capital Contributions - Federal	932,081
Statement of Changes in Fiduciary Net Position	<u>117,205,493</u>
Total Federal Revenue per Fund Financial Statements	<u>103,687,244,099</u>

RECONCILING ITEMS

Noncash Federal Commodities/Vaccines/Surplus Property/ Other (Note 6)	1,077,695,773
Various Loans Processed by Universities and Agencies (Note 5)	2,801,560,119
Beginning Balance of Loans as of September 1, 2021 for Various Loan Programs (Note 5)	80,795,159
State Unemployment Funds (Note 4)	582,789,819
Programs Not Subject to OMB Uniform Guidance (Note 8)	(240,266,921)
Other*	202,116,347
Blended Component Unit Not Included in the Schedule of Expenditures of Federal Awards (Note 1(a))	<u>(72,485,812)</u>
Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 108,119,448,583</u>

*This amount includes deductions of \$8,307,050 for fixed fee contracts; deductions of \$3,218,130 for vendor transactions; additions of \$204,606,749 for the timing differences between Provider Relief Fund payments and expenditure recognition; addition of \$2,654,520 for the Smith-Lever Act Federal Appropriation; and additions of \$12,603,207 for Credit Enhancement for Charter School Facilities; deductions of \$6,222,948 for other transactions in the Schedule.

NOTE 4 UNEMPLOYMENT INSURANCE FUNDS

State unemployment tax revenues and the government and non-profit contributions in lieu of state taxes (State UI funds) must be deposited into the Unemployment Trust Fund in the U.S. Treasury. Use of these funds is restricted to pay benefits under the federally approved State Unemployment Law. State UI funds as well as federal funds are reported in the Schedule under ALN 17.225. The State portion in the amount of \$582.8 million 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, 2022**

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, 2021	Ending Balance of Loans as of August 31, 2022	New Loans Processed
84.032-L	Federal Family Education Loan Program (FFELP)	\$ 2,789,427	\$ 2,305,283	\$ -
84.038	Federal Perkins Loan (FPL) - Federal Capital Contributions	57,732,292	42,293,762	-
93.108	Health Education Assistance Loan Program (HEAL)	631,307	471,552	-
93.264	Nurse Faculty Loan Program (NFLP)	1,348,639	555,478	84,977
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (HPSL/PCL/LDS)	17,340,408	17,776,855	2,675,516
93.364	Nursing Student Loans (NSL)	868,943	973,407	34,326
93.408	ARRA - Nurse Faculty Loan Program	84,142	84,142	-
		<u>\$ 80,795,158</u>	<u>\$ 64,460,479</u>	<u>\$ 2,794,819</u>

**STATE OF TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2022**

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)	\$ 2,827,678,762

New student loans processed totaling \$2.8 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, 2022, were approximately \$36.6 million and are included in the Schedule. CWSRF outstanding loans, with no continuing audit requirements, at August 31, 2022, were approximately \$3.2 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, 2022, were approximately \$69.0 million and are included in the Schedule. DWSRF outstanding loans, with no continuing audit requirements, at August 31, 2022, were approximately \$1.8 billion.

**STATE OF TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2022**

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)	\$ 36,606,105
66.468	Drinking Water State Revolving Funds (DWSRF)	<u>68,992,600</u>
Total New Loans Processed		<u><u>\$ 105,598,705</u></u>

State Energy Program (SEP, ALN 81.041)

The State Energy Conservation Office receives an annual grant from the U.S. Department of Energy (DOE) to provide funds for the State Energy Program (SEP). These low interest loans enable the municipalities to maximize their energy efficiency through building retrofits. The loans are paid back with funds saved from the reduction of energy costs. Also, The State Energy Conservation Office has chosen to continue the administration of the American Recovery and Reinvestment Act (ARRA) revolving loan program made available through the Department of Energy in 2009. The program will still offer low interest loans intended to assist governmental entities in financing their energy related cost reduction efforts. No dollars have been transferred from the now discontinued ARRA award to the annual SEP award and all monitoring will follow the same guidelines as the SEP annual grant. State Energy Program loans processed for the year ended August 31, 2022, were approximately \$54.0 thousand and are included in the Schedule. SEP outstanding loans, with no continuing audit requirements, at August 31, 2022, were approximately \$43.0 million.

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

ALN	Program Name	New Loans Processed
81.041	State Energy Program	<u>\$ 53,965</u>

(c) Federally Funded Credit Enhancement Program

Credit Enhancement for Charter School Facilities (ALN 84.354A)

In 2005, the Texas Public Finance Authority Charter School Finance Corporation formed a consortium with the Texas Education Agency and the Texas Charter School Resource Center to apply for a federal grant to assist charter schools. In 2006, the consortium received \$10 million in federal grants, to which the Texas Education agency added \$100,000, to establish the Texas Credit Enhancement Program ("TCEP"). The \$12.6 million of federal grants received are subject to continuing audit requirements and are included in the Schedule. In addition, approximately \$63.3 thousand of interest earned on the federal grant monies drawn down in fiscal 2022 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, 2022, 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, 2022

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	\$ 276,346,875
10.559	Summer Food Service Program for Children	1,377,501
10.565	Commodity Supplemental Food Program	26,279,082
10.569	Emergency Food Assistance Program (Food Commodities)	169,031,649
39.003	Donation of Federal Surplus Personal Property	29,179,601
93.268	Immunization Cooperative Agreements	575,481,065
Total Grant Awards		<u>\$ 1,077,695,773</u>

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

During fiscal year 2022, the State received cash rebates from infant formula manufacturers in the amount of approximately \$183.6 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, 2022, the fund financial statements include \$240.3 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 \$163.8 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 \$76.5 million related to the program.

**STATE OF TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2022**

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, 2022, \$49.3 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, 2022, included a series of audits of state agencies that administered the Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution program.

The following state agencies, by taxpayer identification number (TIN), are included in the audit of the Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution program:

TIN	State Agency
746001118	The University of Texas MD Anderson Cancer Center
746000949	The University of Texas Medical Branch at Galveston
756002868	The University of Texas Southwestern Medical Center

NOTE 11 EMERGENCY HOUSING VOUCHER (EHV) PROGRAM FUNDING

During fiscal year 2022, the State received EHV program funding in the amount of approximately \$175.3 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 \$500.

STATE OF TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2022

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

The Child Care and Development Fund (CCDF) provided the State federal funding to increase availability, affordability, and quality of childcare services. The CCDF cluster are federal programs that have similar compliance requirements although the programs are administered as separate programs. During fiscal year 2022, the State received approximately \$2.6 billion in direct revenues and Non-State Entity (NSE) pass through funding. The CCDF program revenues are included in the Schedule as discretionary funding ALN 93.575, in the amount of approximately \$2.3 billion and matching funding from ALN 93.596, in the amount of approximately \$281.8 million.

Child Care Development Fund (CCDF) Cluster				
ALN	Program Name	NSE Revenues	Direct Revenues	Total
93.575	Child Care and Development Block Grant	\$ 10,145	\$ 2,300,081,392	\$ 2,300,091,537
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	48,816	281,754,121	281,802,937
	Total CCDF Cluster Programs	<u>\$ 58,961</u>	<u>\$ 2,581,835,513</u>	<u>\$ 2,581,894,474</u>

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT
YEAR ENDED AUGUST 31, 2022**

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**STATE OF TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT
YEAR ENDED AUGUST 31, 2022**

Section 1 – Summary of Auditors’ Results

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, 2022*, 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>
93.558 Cluster	Temporary Assistance for Needy Families Medicaid Cluster

Major Programs with Significant Deficiencies:

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance
17.225	Unemployment Insurance
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.498	Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution
93.558	Temporary Assistance for Needy Families
93.568	Low-Income Home Energy Assistance
97.067	Homeland Security Grant Program
Cluster	Supplemental Nutrition Assistance Program Cluster
Cluster	Food Distribution Cluster
Cluster	Drinking Water State Revolving Fund Cluster
Cluster	Child Care Development Fund Cluster
Cluster	Medicaid Cluster

**STATE OF TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT
YEAR ENDED AUGUST 31, 2022**

Section 1 – Summary of Auditors’ Results (Continued)

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

Qualified:

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
Cluster	Medicaid Cluster

Unmodified:

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance
17.225	Unemployment Insurance
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.048	Vocational Education - Basic Grants to States
84.367	Supporting Effective Instruction State Grants
84.425	Education Stabilization Fund
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.498	Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution
93.568	Low-Income Home Energy Assistance
97.067	Homeland Security Grant Program
Cluster	Supplemental Nutrition Assistance Program Cluster
Cluster	Food Distribution Cluster
Cluster	Clean Water State Revolving Fund Cluster
Cluster	Drinking Water State Revolving Fund Cluster
Cluster	Child Care Development Fund 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, 2022**

Section 1 – Summary of Auditors’ Results (Continued)

Identification of Major Federal Programs

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance
17.225	Unemployment Insurance
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.048	Vocational Education - Basic Grants to States
84.367	Supporting Effective Instruction State Grants
84.425	Education Stabilization Fund
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.498	Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution
93.558	Temporary Assistance for Needy Families
93.568	Low-Income Home Energy Assistance
97.067	Homeland Security Grant Program
Cluster	Supplemental Nutrition Assistance Program Cluster
Cluster	Food Distribution Cluster
Cluster	Clean Water State Revolving Fund Cluster
Cluster	Drinking Water State Revolving Fund Cluster
Cluster	Child Care Development Fund
Cluster	Medicaid Cluster

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

\$ 162,179,173

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, 2022**

Section 2 – Financial Statement Findings

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, 2022 dated February 22, 2022.

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YEAR ENDED AUGUST 31, 2022**

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**STATE OF TEXAS
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2022**

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

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 Family and Protective Service

2022-001 **Activities Allowed or Unallowed, Allowable Costs/ Cost Principles – Indirect Costs**

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

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

Condition: DFPS utilizes four basic methods to develop allocated project IDs that are used to allocate indirect costs: Paid-Full Time Equivalent (PFTE), random moment time study, case counts by client eligibility, and service unit counts. To ensure allocated project IDs are complete and accurate, project allocation percentage forms are signed and dated by the preparer, 1st Proofer, 2nd Proofer, Entered By, and Enter Proofed By individuals. During our testing of 40 indirect costs, 12 transactions did not have full approval for the project allocation. The project allocation documentation was missing the approval for Entry Proofed By. This approval is to ensure the allocation entered into the system agrees to the project allocation documentation. All 12 transactions were allocated to the same project ID.

Questioned costs: None

Context: See “Condition.”

Cause: The exception was caused by management oversight.

Effect: Failure to complete adequate reviews over project IDs may result in incorrect allocation of costs and questioned costs.

Repeat Finding: No

Recommendation: We recommend DFPS strengthen its existing internal controls over the review of project IDs to ensure all approvals are obtained on the project allocation percentage forms.

Views of responsible officials: Management agrees with the finding.

Corrective action plan: Management will strengthen agency’s existing internal control over the review of project IDs to ensure all approvals are obtained on the project allocation percentage forms.

2022-001 (Continued)

Implementation date(s): May 31, 2023

Responsible persons: Maura Flores

2022-002 Eligibility

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

Federal Program Title: Temporary Assistance for Needy Families (TANF)

ALN: 93.558

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: 2201TXTANF, 2201TXTAN3, 2101TXTANF, 2101TXTAN3, 2001TXTANF, 2001TXTAN3
October 1, 2021 – September 30, 2022, October 1, 2020 – September 30, 2021 and October 1, 2019 – September 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 section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 45 CFR 263.2(b), An “eligible family” as defined by the State, must:

- (1) Be comprised of citizens or non-citizens who:
 - (i) Are eligible for TANF assistance;
 - (ii) Would be eligible for TANF assistance, but for the time limit on the receipt of federally funded assistance; or
 - (iii) Are lawfully present in the United States and would be eligible for assistance, but for the application of title IV of PRWORA;
- (2) Include a child living with a custodial parent or other adult caretaker relative (or consist of a pregnant individual); and
- (3) Be financially eligible according to the appropriate income and resource (when applicable) standards established by the State and contained in its TANF plan.

Condition: According to the DFPS’s Child Protective Services Handbook 2720 Responding to the Eligibility Statements CPS June 2020, IMPACT automatically makes the EA Eligibility Application/Determination section available when the caseworker completes the Risk Assessment tool and the risk level is ‘high’ or ‘very high.’ The caseworker completes this section, which contains three statements that each require a response of ‘yes’ or ‘no’. For one of 40 payments to program participants, we noted two of the three statements were not answered in IMPACT, resulting in a determination that the child does not meet the emergency assistance eligibility criteria. The DFPS’s sandbox database reflects a conclusion that the child does meet the emergency assistance eligibility criteria indicating that the three statements had a response of ‘yes’ at the time of stage closure. However, we were unable to verify a response of ‘yes’ for the three statements in IMPACT.

2022-002 (Continued)

According to the DFPS's Child Protective Services Handbook 2714 Documentation CPS June 2020, the caseworker documents the following information in the contact narrative in IMPACT:

- The names of the people whose income the caseworker counted in the family's total annual income.
- The information that the caseworker gathered to determine the family's total annual income.
- The sources of information that the caseworker used (including the FCAA, if DFPS has removed a child).
- The family's total annual income (before taxes and other similar deductions).

For two of 40 payments to program participants, we noted the following exceptions in the documentation of the family's income:

- One participant had an annual family income range selected of \$0 - \$10,000. However, the investigation report had \$20,640 as annual family income.
- One participant had an annual family income range selected of \$10,000 - \$20,000. No income information was documented in the investigation report.

According to the DFPS's TANF School Allowance Kinship Program, the Pandemic Emergency Assistance Fund (PEAF) awards are disbursed through two payments – (1) a spring allocation of \$250 and (2) a fall allocation of \$250 to be used cover the cost of clothing and school supplies for the school year. The maximum number of disbursements to be made for each participant is two disbursements. For three of seven payments to program participants under the TANF PEAFF, three payments were made rather than two, resulting in total overpayments of \$750.

Questioned costs: \$9,119

Context: See "Condition."

Cause: Exceptions related to missing statements in IMPACT were caused by system limitations. Exceptions related to documentation of family income were due to management oversight. Exceptions related to PEAFF are a result of DFPS not having an existing process to disburse payments under the new grant. The individuals were mistakenly captured twice for the 2nd payment.

Effect: Failure to review and maintain accurate information may result in payments made to ineligible participants or overpayments to eligible participants.

Repeat Finding: No

Recommendation: DFPS should strengthen its internal controls and remedy system limitations to ensure accurate data is maintained in IMPACT.

EA Application/Determination

Views of responsible officials: Although these questions can currently be answered by reviewing the Investigation Report for the participant to show that the participant was eligible. DFPS acknowledges and agrees with the finding two of the three EA questions regarding a participant do not show currently answered.

DFPS acknowledges and agrees with the finding regarding the incorrect documentation of income for two of the participants.

Corrective action plan: DFPS will ensure that INV/AR staff receive ongoing communication/training regarding EA and how to correctly document and record income within the IMPACT. DFPS will update the current EA policy and publishing a new resource guide for staff. DFPS staff will be provided training, tip sheets and ongoing support regarding the new policy and resource guide. The policy will be published by April 1, 2023. DFPS will continue to strengthen our internal quality assurance review of cases eligible for EA to ensure that INV/AR staff are complying with federal guidelines and internal policies.

DEPARTMENT OF FAMILY AND PROTECTIVE SERVICE

2022-002 **(Continued)**

DFPS has submitted an IT ticket request to resolve the condition for the participant that had the incorrect income range of \$0-\$10,000 selected to the correct income range of \$20,550 to \$40,549 to align with the investigation report. The participant remains eligible for assistance regardless as the family unit makes less than \$63,000.

CPI will initiate a request for an IT project to conduct analysis of any limitations with verifying Emergency Assistance eligibility in the IMPACT system regarding why two of the three EA statements now show not answered. DFPS staff will be researching the issue to determine next steps by 2nd quarter FY 2024.

Implementation date(s): Ongoing communication – will vary, first communication by April 1, 2023; IMPACT research January 31, 2024.

Responsible persons: Jerome Green

PEAF

Views of responsible officials: This is not a regular DFPS payment, therefore there is not an existing automatic process to disburse payments. As a result, a process was developed by which qualifying children were captured and paid through a batch process. It appears that the subject children were mistakenly captured twice for the 75U payment.

DFPS's TANF School Allowance was a one-time allocation of COVID funding for the school allowance effort. The allocation allowed for two (2) disbursements of \$250 per child in a kinship home. Because it is a one-time allocation, there currently is no future plan of a second TANF School Allowance allocation.

Corrective action plan: DFPS uses an established recoupment process to address overpayments. A Kinship Development Worker writes a letter to the kinship caregiver regarding the overpayment and details the steps needed to return funds. This letter is also sent to accounting for follow up.

DFPS maintains a proactive approach to strengthening/enhancing IMPACT limitations to ensure accurate data is maintained for accurate payments/disbursements through continuous program improvement.

Implementation date(s): On January 13, 2023 – staff initiated the above described recoupment process to recoup the second payment for the subject children.

Responsible persons: Debbie Bouldin

2022-003 **Reporting – ACF-196R Expenditure Misclassifications**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Temporary Assistance for Needy Families (TANF)
ALN:	93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2201TXTANF, 2201TXTAN3, 2101TXTANF, 2101TXTAN3, 2001TXTANF, 2001TXTAN3 October 1, 2021 – September 30, 2022, October 1, 2020 – September 30, 2021 and October 1, 2019 – September 30, 2020

2022-003 (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: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Pursuant to 45 CFR 265.3(a)(1) each State must collect on a monthly basis, and file on a quarterly basis, the data specified in the TANF Data Report and the TANF Financial Report (or, as applicable, the Territorial Financial Report). More specifically, Form ACF-196R is used by States administering the Temporary Assistance for Needy Families (TANF) program to report quarterly expenditure data and to request quarterly grant funds.

Condition: Audit procedures included testing of three quarterly ACF-196R reports. Three of the three reports reported Relative and Other Designated Caretaker (RODC) program costs incorrectly on line 19 as follows:

- Grant Year 2020 ACF-196R for the quarter-ended 9/30/2021 - \$2,909
- Grant Year 2021 ACF-196R for the quarter-ended 12/31/2021 - \$175,862
- Grant Year 2022 ACF-196R for the quarter-ended 3/31/2022 - \$803,324

The purpose of the DFPS’s RODC program is promoting stability for children in the conservatorship of DFPS. It additionally provides financial assistance through a monthly payment to eligible kinship caregivers. Monthly reimbursement payments are time-limited and may be paid for up to twelve (12) months. However, if DFPS determines there is good cause for an exception, payments may be made for up to an additional six (6) months. As these benefits are short-term by nature, these costs should have been reported on line 15, *Non-recurrent Short -Term Benefits*.

Questioned costs: None

Context: See “Condition.”

Cause: Management misinterpreted the guidance provided for reporting specific activities on certain line items of the ACF-196R report.

Effect: Failure to collect the accurate data could compromise the Office of Family Assistance (OFA) and the ACF’s ability to monitor TANF expenditures and compliance with statutory requirements. These data are also needed to estimate outlays and to prepare reports and budget submissions for Congress.

Repeat Finding: No

Recommendation: DFPS should revise its policies and procedures related to the ACF-196R report review process to ensure all expenditure amounts are being properly classified.

Views of responsible officials: Management agrees with the finding.

Corrective action plan: DFPS will revise its policies and procedures related to the ACF-196R report review process to ensure all expenditure amounts are being properly classified.

Implementation date(s): May 31, 2023

Responsible persons: Maura Flores

Department of Public Safety

2022-004 **Period of Performance**

Federal Agency: U.S. Department of Homeland Security
Federal Program Title: Homeland Security Grant Program (HSGP)
ALN: 97.067
Pass-Through Agency: N/A
Pass-Through Number(s): N/A
Award Number and Period: 3708603, 3902402, 4164001
3/1/2020 – 6/30/2022, 4/1/2020 – 5/31/2022, 9/1/2020 – 2/28/2022
Statistically Valid Sample: No, and not intended to be a statistically valid sample
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

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

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

Condition: The Office of the Texas Governor (OOG) is the prime recipient of federal awards for the Homeland Security Grant Program. The Department of Public Safety (DPS) receives allocations of these funds for individual projects. A Statement of Grant Award (SOGA) is issued by OOG to DPS for each project with start, end, and liquidation dates.

For projects with period of performance ending dates during the fiscal year, as stipulated by OOG, audit procedures included testing transactions posted to the general ledger during the last month and after the period of performance end date. We noted the following instances of noncompliance:

- For the twelve sampled transactions, totaling \$1,240,691, five of the expenditures, totaling \$78,749, were related to costs incurred after the period of performance end date or liquidated after the liquidation period end date.

Questioned costs: \$78,749

Context: See “Condition.”

Cause: Current controls are not at the correct precision level to detect costs charged outside of the period of performance or paid after the liquidation date as specified in the project grant agreement.

Effect: Ineffective internal controls may result in questioned costs and noncompliance with the terms of the grant.

Repeat Finding: No

2022-004 (Continued)

Recommendation: DPS should enhance and/or modify existing controls (both manual and automated) to ensure that costs are not charged to a project unless (1) the service dates fall within the period of performance stated in the SOGA, and (2) the costs have been paid prior to the liquidation period end date.

Views of responsible officials: The Department of Public Safety acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Department of Public Safety will work to develop and implement corrective action to further improve the processes.

Corrective action plan: DPS will update the profile setup process in CAPPs to ensure the Service/Receipt Date Indicator box is checked in CAPPs on all profile setups relating to Grants. DPS Grants staff will receive training on how to fill out a Profile Setup Form to ensure the Service/Receipt Date Indicator Box is checked at the time the project is setup in CAPPs. The Grants staff will run a monthly report from CAPPs to see if all active projects have the service date indicator box checked.

Implementation date(s): March 1, 2023

Responsible persons: Grants Manager, Deputy Administrator, Financial Reporting

2022-005 Reporting – SF-425 Federal Financial Reports

Federal Agency: U.S. Department of Homeland Security
 Federal Program Title: Homeland Security Grant Program (HSGP)
 ALN: 97.067
 Pass-Through Agency: N/A
 Pass-Through Number(s): N/A
 Award Number and Period: 3834802, 3834803, 3865603, 3902402, 3912003, 3920803
 1/1/2020 – 2/28/2022, 3/1/2021 – 5/31/2023, 3/1/2021 – 5/31/2023, 4/1/2020 –
 5/31/2022, 3/1/2021 – 5/31/2023, 3/1/2021 – 5/31/2023
 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 section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: Audit procedures included a sample of three SF-425 reports submitted during fiscal year 2022. For two of the three reports tested, DPS expenditures reported on the SF-425 did not agree to the general ledger. The following variances were identified:

Report Quarter	SF-425	General Ledger	Variance
GY20 – 12/31/21	\$1,360,352	\$310,271	\$1,050,082
GY19 – 3/31/22	\$3,547,298	\$3,454,887	\$92,411

2022-005 (Continued)

We noted that amounts reported on the SF-425 were accurate, however, the corresponding expenditures were not recorded on the general ledger. Management subsequently made corrections to its general ledger and schedule of expenditures of federal awards.

Questioned costs: None

Context: See "Condition."

Cause: Expenditures not recorded in the general ledger were in-kind expenditures related to blade hours incurred and thus did not follow the normal accounts payable process. Management reconciled amounts reported on the SF-425 to federal revenues rather than federal expenditures. The discrepancies were not identified as internal controls were not designed properly.

Effect: Improperly designed internal controls over reporting may result in a misstatement of amounts reported on the schedule of expenditures of federal awards or federal reports.

Repeat Finding: No

Recommendation: We recommend management revise its internal controls to reconcile expenditures reported on federal reports to federal expenditures in the general ledger rather than federal revenue to account for in-kind expenditures.

Views of responsible officials: The Department of Public Safety acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Department of Public Safety will work to develop and implement corrective action to further improve the processes.

Corrective action plan: DPS will ensure booking of year-end accruals for all outstanding expenses for the Homeland Security Grant Program according to the Financial Reporting Requirements established by the Comptroller of Public Accounts.

Implementation date(s): September 1, 2023

Responsible persons: Grants Manager, Deputy Administrator, Financial Reporting

Department of State Health Services

2022-006 Activities Allowed or Unallowed, Allowable Costs/ Cost Principles

Federal Agency: U.S. Department of the Treasury
Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds
ALN: 21.027
Pass-Through Agency: N/A
Pass-Through Number(s): N/A
Award Number and Period: 2021-CS-21027
3/3/2021 – 1/1/2023
Statistically Valid Sample: No, and not intended to be a statistically valid sample
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

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

In section 4 of the 2021 Texas Senate Bill 8, the Department of State Health Services (DSHS) was appropriated money received by Texas from the Coronavirus State Fiscal Recovery Fund for the following purposes related to costs incurred during the period beginning March 3, 2021 and ending January 1, 2023, due to the coronavirus pandemic:

- (1) Providing funding for surge staffing at state and local hospitals, long-term care facilities, psychiatric hospitals, and nursing facilities;
- (2) Purchasing therapeutic drugs, including drugs for monoclonal antibody treatments; and
- (3) Providing funding for the operation of regional infusion centers

Condition: During our testing, we selected 60 expenditures, totaling \$31,017,511, incurred during the fiscal year to validate allowability with the grant award. We noted that ten out of the 60 samples, totaling \$648,086 were not for goods or services allowed by the grant award.

Questioned costs: \$648,086

Context: See “Condition.”

Cause: While unallowable expenditures may have been initially charged to the grant, DSHS planned to complete a final reconciliation at the close of the grant and return any unallowable costs.

Effect: Unallowable costs charged to the grant may result in material noncompliance. Additionally, not maintaining accurate records throughout the year prohibits the federal granting agency to monitor the progress of the grant.

Repeat Finding: No

DEPARTMENT OF STATE HEALTH SERVICES

2022-006 **(Continued)**

Recommendation: DSHS should enhance controls related to review of expenditures for compliance with allowable costs and activities unallowed requirements to ensure unallowed costs are not charged to the grant.

Views of responsible officials: During the COVID-19 pandemic, there was a surge of COVID-19 cases in hospitals throughout the State of Texas and an immediate and emergent need to serve Texans. DSHS previously identified the need to ensure costs are allowable and align with required parameters. To strengthen requirements, DSHS will address through policy revision.

Corrective action plan: To strengthen requirements related to unique disaster funding, DSHS will amend DSHS Policy AA-3301: Monitoring and Management of the Operating Budget to establish roles and responsibilities for ensuring expenditures are reviewed and within grant parameters. We anticipate policy revisions to be drafted by July 31, 2023.

Implementation date(s): July 31, 2023

Responsible persons: Chief Financial Officer

2022-007 **Period of Performance**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Coronavirus State and Local Fiscal Recovery Funds
ALN:	21.027
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2021-CS-21027 3/3/2021 – 1/1/2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

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

Per section 602(g)(1) of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 and Treasury’s Interim Final Rule and Final Rule at 31 CFR section 35.5(a), State and Local Fiscal Recovery Funds (SLFRF) may only be used for costs incurred within a specific time period, beginning March 3, 2021, with all funds obligated by December 31, 2024 and all funds spent by December 31, 2026.

Condition: The Department of State Health Service received a grant award for SLFRF funds on February 28, 2022. Audit procedures performed included a sample of ten transactions totaling \$817,008 posted to the general ledger with service dates prior to April 2, 2021. For three samples, we noted expenditures totaling \$348,874 that were incurred prior to March 3, 2021.

2022-007 (Continued)

Questioned costs: \$348,874

Context: See "Condition."

Cause: As the grant was awarded subsequent to the beginning of the period of performance, DSHS transferred expenditures previously paid for with state funds to the federal award based on the invoice date. However, the underlying services were partially incurred prior to March 3, 2021.

Effect: Failure to review expenditures at a detail level could result in unallowable costs or expenditures claimed outside of the award's period of performance.

Repeat Finding: No

Recommendation: We recommend DSHS add an additional process to review the underlying service dates for invoices near the beginning and end dates of the period of performance to ensure costs incurred outside of this period are not charged to the federal award.

Views of responsible officials: During the COVID-19 pandemic, there was a surge of COVID-19 cases in hospitals throughout the State of Texas and an immediate and emergent need to serve Texans. DSHS previously identified the need to ensure costs are allowable and align with required parameters. To strengthen requirements, DSHS will address through policy revision.

Corrective action plan: To strengthen requirements related to unique disaster funding, DSHS will amend DSHS Policy AA-3301: Monitoring and Management of the Operating Budget to establish roles and responsibilities for ensuring expenditures are reviewed and within grant parameters. We anticipate policy revisions to be drafted by July 31, 2023.

Implementation date(s): July 31, 2023

Responsible persons: Chief Financial Officer

2022-008 Reporting – FFATA Subawards

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
ALN:	93.354
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	NU90TP922165, NU90TP922067 7/1/2021 – 6/30/2023, 3/5/2020 – 3/15/2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

DEPARTMENT OF STATE HEALTH SERVICES

2022-008 (Continued)

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

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

Condition: In conjunction with the Finance Team within the Contract Management Section (CMS), the FFATA Coordinator coordinates the FFATA reporting process for all required submissions at the Department of State Health Services (DSHS). On a monthly basis, the DSHS FFATA Coordinator identifies FFATA subawards of \$30,000 or more. Information for all relevant data elements is documented on the Data Validation Checklist and reviewed and approved by the FFATA Coordinator prior to being submitted to the CMS Finance Team to enter into FSRS by the end of the subsequent month.

During our testing, we noted that there was no evidence of review on the Data Validation Checklist by the FFATA Coordinator for three of the four monthly submissions selected for testing during the fiscal year.

Additionally, we noted the following instances of noncompliance:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
5	0	4	0	4
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$1,081,957	\$0	\$512,500	\$0	\$512,500

Questioned costs: None

Context: See “Condition.”

Cause: Program personnel lack established internal controls and procedures over FFATA reporting to ensure the relevant subawards are submitted accurately and timely.

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

Repeat Finding: No

Recommendation: DSHS should enhance FFATA policies and procedures including the current controls in place to formally document the verification FFATA reports for completeness and accuracy prior to submission. DSHS should also maintain all relevant documentation which supports the key data elements reported.

Views of responsible officials: DSHS implemented a new procedure and a FFATA checklist to include controls and to formally document verification of FFATA reports for completeness and accuracy on March 1, 2022. The records reviewed under this audit were submitted prior to the implementation of the procedure and checklist. The Contract Management Section has fully implemented this recommendation and agree that this is a finding for FY22 based on the overlap in fiscal years and is based solely on timing.

2022-008 **(Continued)**

Corrective action plan: DSHS will continue to utilize the updated procedure and FFATA checklist that was implemented on March 1, 2022 to ensure the verification of FFATA reports are formally documented prior to submission. DSHS will continue to maintain all relevant documentation to support that the key data elements were reported within the required timeframes.

Implementation date(s): March 1, 2022

Responsible persons: FFATA Coordinator

HEALTH AND HUMAN SERVICES COMMISSION

Health and Human Services Commission

2022-009 **Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Eligibility, Matching, Level of Effort, and Earmarking, Reporting, Subrecipient Monitoring, Special Tests – Information Technology – Password Configuration**

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

Federal Program Title: Medicaid Cluster
 Supplemental Nutrition Assistance Program (SNAP) Cluster
 Temporary Assistance for Needy Families (TANF)
 Coronavirus Relief Fund (nonmajor)
 Block Grants for Community Mental Health Services (nonmajor)
 Aging Cluster (nonmajor)
 Presidential Declared Disaster Assistance to Individuals and Households - Other
 Needs (nonmajor)
 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
 10.551, 10.561
 93.558
 21.019 (nonmajor)
 93.958 (nonmajor)
 93.044, 93.045, 93.053 (nonmajor)
 97.050 (nonmajor)
 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: N/A
Pass-Through Number(s): N/A

Award Numbers and Periods: Medicaid Cluster
 2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT, 2205TX5ADM,
 2205TX5MAP, 2205TXIMPL, 2205TXINCT
 October 1, 2020 – September 30, 2021 and October 1, 2021 – September 30,
 2022

2022-009 (Continued)

SNAP Cluster

6TX400105, 6TX400106, 6TX400108, 6TX430165, 6TX430176, 6TX460001, 6TX460002

October 1, 2020 – September 30, 2021, March 11, 2021 – September 2021, October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2022, October 1, 2021 – September 30, 2023

TANF

2201TXTANF, 2201TXTAN3, 2101TXTANF, and 2101TXTAN3

October 1, 2021 – September 30, 2022 and October 1, 2020 – September 30, 2022

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

Type of Finding: Significant Deficiency in Internal Control over Compliance

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

Condition: The 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:

- TIERS: The password minimum age was set to 0 days. Per the HHSC Information Security Policy - Password Based Authentication, the minimum password age should be set to 1 day.

Questioned costs: None

Context: “See Condition”

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

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

Repeat Finding: 2020-012, 2021-003

Recommendation: We recommend that HHSC update password configurations for TIERS to be compliant with its internal policies.

Views of responsible officials: Agree

Corrective action plan: Texas Integrated Eligibility Redesign System (TIERS) - In order to bring password settings into compliance with the HHSC Information Security (IS) Security Policy, the TIERS Operations team released tool/method (113.0) successfully into production without any adverse impact. This release was completed on 09/24/2022 and contained the security requirements to restrict minimum allowed password changes from zero (unlimited) to one meaning users are allowed "only" one password change a day. This was verified by CliftonLarsonAllen LLP (CLA) auditors on 12/21/22. Screenshots were also provided to CLA auditors.

Implementation date(s): September 24, 2022

Responsible Persons: Director, Information Technology (IT) Infrastructure Services

HEALTH AND HUMAN SERVICES COMMISSION

2021-010 **Activities Allowed or Unallowed, Allowable Costs/ Cost Principles – Cost Allocation Plan**

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

Federal Program Title: Medicaid Cluster
 Supplemental Nutrition Assistance Program (SNAP) Cluster
 Temporary Assistance for Needy Families (TANF)
 Aging Cluster (nonmajor)
 Block Grants for Community Mental Health Services (nonmajor)
 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)
 Money Follows the Person Rebalancing Demonstration (nonmajor)
 CCDF Cluster (nonmajor)
 Special Education-Grants for Infants and Families (nonmajor)

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

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: Medicaid Cluster
 2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT, 2205TX5ADM,
 2205TX5MAP, 2205TXIMPL, 2205TXINCT
 October 1, 2020 – September 30, 2021 and October 1, 2021 – September 30,
 2022

 SNAP Cluster
 6TX400105, 6TX400106, 6TX400108, 6TX430165, 6TX430176, 6TX460001,
 6TX460002
 October 1, 2020 – September 30, 2021, March 11, 2021 – September 2021,
 October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2022,
 October 1, 2021 – September 30, 2023

2021-010 (Continued)

TANF

2201TXTANF, 2201TXTAN3, 2101TXTANF, and 2101TXTAN3
October 1, 2021 – September 30, 2022 and October 1, 2020 – September 30, 2022

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

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

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

Per 45 CFR Section 95.507, the State shall submit a cost allocation plan for the State agency to the Director, Division of Cost Allocation (DCA), in the appropriate HHS Regional Office. The plan shall describe the procedures used to identify, measure, and allocate all costs to each of the programs operated by the State agency. The cost allocation plan shall contain the procedures used to identify, measure, and allocate all costs to each benefitting program and activity. Per 45 CFR Section 95.509, the State shall promptly amend the cost allocation plan and submit the amended plan to the Director, DCA, if any of the following events occur, including if other changes occur which make the allocation basis or procedures in the approval cost allocation plan invalid.

Condition: HHSC’s approved Public Assistance Cost Allocation Plan (PACAP) expenditures and revenues are initially allocated based on an estimate of Project ID percentages. After actual base statistical data is available, expenditures are reallocated and adjustments between estimated and actual costs are made. The adjustments will result in costs claimed for each period being allocated based on actual base statistics for the same period. Data is updated by voucher, either monthly, quarterly, semi-annually, or annually, depending on the Project ID.

For 29 of 60 samples tested for proper reallocation of estimates, the project ID percentages as calculated by HHSC did not match the percentages in the reallocation entries that were posted in CAPPS, HHSC’s financial system.

Questioned costs: Unknown

Context: See “Condition.”

Cause: During the fiscal year, a formula error occurred that altered several links within multiple workbooks that changed reallocation percentages covering several months. Due to time and resource constraints, an outdated reallocation journal tool was utilized during the interim and verification reports were not being run after changes were made to the calculation spreadsheet to ensure reallocation percentages match.

Effect: Failure to accurately calculate indirect costs may result in incorrect amounts being charged to the grant and noncompliance with grant terms and conditions.

Repeat Finding: 2021-004, 2020-016, 2019-006, 2018-005, 2017-009, and 2016-024

Recommendation: HHSC should enhance existing reallocation procedures to include an additional review to ensure that the percentages in the entry made in CAPPS match the percentages in the calculation spreadsheet.

2021-010 (Continued)

Views of responsible officials: The Texas Health and Human Services Commission (HHSC) acknowledges and agrees with the finding.

The issues are primarily associated with a non-automated process to compare entered calculations into Centralized Accounting and Payroll/Personnel System (CAPPS) Financials. These issues are the result of manual errors and formula errors.

Corrective action plan: The formula error was identified, corrected and reallocations are now correct. Also, the outdated reallocation journal tool is no longer used. The new journal reallocation tool includes edits to identify discrepancies before a reallocation journal is posted.

As an additional verification step, which began with March 2022 reallocations, a new verification report (Fund Source Allocation Compare Report) is run that compares the date the factor was updated to the date the reallocation journal was entered to ensure no changes have been made to the factor.

HHSC Accounting will work with Chief Financial Officer (CFO) Operation Support to establish an automated process to strengthen existing verifications.

Implementation date(s): August, 31, 2023

Responsible persons: Director, Funds Management

2022-011 Earmarking

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

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

2022-011 (Continued)

Pursuant to 45 CFR 264.1(a), (b), and (c):

(a) (1) Subject to the exceptions in this section, no State may use any of its Federal TANF funds to provide assistance (as defined in § 260.31 of this chapter) to a family that includes an adult head-of-household or a spouse of the head-of-household who has received Federal assistance for a total of five years (i.e., 60 cumulative months, whether or not consecutive).

(2) The provision in paragraph (a)(1) of this section also applies to a family that includes a pregnant minor head-of-household, minor parent head-of-household, or spouse of such a head-of-household who has received Federal assistance for a total of five years.

(3) Notwithstanding the provisions of paragraphs (a)(1) and (a)(2) of this section, a State may provide assistance under WtW, pursuant to section 403(a)(5) of the Act, to a family that is ineligible for TANF solely because it has reached the five-year time limit.

(b) (1) States must not count toward the five-year limit:

- (i) Any month of receipt of assistance by an individual who is not the head-of-household or married to the head-of-household;
- (ii) Any month of receipt of assistance by an adult while living in Indian country (as defined in section 1151 of title 18, United States Code) or a Native Alaskan Village where at least 50 percent of the adults were not employed; and
- (iii) Any month for which an individual receives only noncash assistance provided under WtW, pursuant to section 403(a)(5) of the Act.

(2) Only months of assistance that are paid for with Federal TANF funds (in whole or in part) count towards the five-year time limit.

(c) States have the option to extend assistance paid for by Federal TANF funds beyond the five-year limit for up to 20 percent of the average monthly number of families receiving assistance during the fiscal year or the immediately preceding fiscal year, whichever the State elects. States are permitted to extend assistance to families only on the basis of:

(1) Hardship, as defined by the State; or

(2) The fact that the family includes someone who has been battered, or subject to extreme cruelty based on the fact that the individual has been subjected to:

- (i) Physical acts that resulted in, or threatened to result in, physical injury to the individual;
- (ii) Sexual abuse;
- (iii) Sexual activity involving a dependent child;
- (iv) Being forced as the caretaker relative of a dependent child to engage in nonconsensual sexual acts or activities;
- (v) Threats of, or attempts at, physical or sexual abuse;
- (vi) Mental abuse; or
- (vii) Neglect or deprivation of medical care.

Condition: In order to monitor the earmarking requirement, the Health and Human Service Commission's (HHSC) Data Analytics and Performance (DAP) Department maintains a tracking worksheet that is updated monthly, which contains relevant data derived from the TIERS benefit payment query and other source files. Key data used in the calculation include the following:

- Report month
- Number of clients who received their 60th monthly benefit payment in the report month
- Number of clients who received a hardship exemption in the report month
- Total number of clients receiving benefit payments as of the report month
- Total number of clients with a hardship exemption as of the report month

2022-011 (Continued)

The final monthly calculation takes the total number of clients with a hardship exemption as of the report month (i.e. those families that have received more than 60 months of benefit payments) divided by the total number of clients receiving benefit payments as of the report month.

Audit procedures included a sample of five clients who received their 60th monthly benefit payment and a hardship exemption in a given month during the fiscal year. Individual monthly benefit payments noted per the results of the TIERS benefit payments query were compared to the TANF Time Limit screens which show each monthly benefit payment made. For all five sampled clients, there were discrepancies noted between the two data sets as to which months were counted as payments.

Questioned costs: None

Context: See "Condition."

Cause: The TIERS benefit payment query is not configured to pull accurate data for purposes of monitoring the earmarking requirement.

Effect: Inaccurate inputs used for monitoring earmarking requirements could result in noncompliance with federal requirements.

Repeat Finding: No

Recommendation: We recommend that HHSC update the parameters used in the TIERS benefit payment query to ensure it is pulling the accurate benefit payment fields in TIERS in order to assess compliance with earmarking requirements.

Views of responsible officials: We agree with this finding and appreciate the audit team bringing this issue to our attention. This issue was discovered and communicated to us late in the audit process. As such, we have not had enough time to ensure we understand the root cause of the errors and have no assurance the cause lies in the query being used.

Corrective action plan: The Office of Data Analytics and Performance (DAP) will continue to work with IT - Social Services Applications (IT SSA) to determine the root cause of the errors. Once that has been established, corrective action will be implemented to correct that root cause. After corrections are made, DAP will continue to work with IT SSA to ensure the corrective action has eliminated the errors.

Implementation date(s): August 31, 2024

Responsible persons: Director, Strategic Decision Support
Director, DAP Aging & Disability

2022-012 Reporting – ACF-196R Expenditure Misclassifications

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

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

Pursuant to 45 CFR 265.3(a)(1) each State must collect on a monthly basis, and file on a quarterly basis, the data specified in the TANF Data Report and the TANF Financial Report (or, as applicable, the Territorial Financial Report). More specifically, Form ACF-196R is used by States administering the Temporary Assistance for Needy Families (TANF) program to report quarterly expenditure data and to request quarterly grant funds.

Condition: Audit procedures included testing of three quarterly ACF-196R reports. Two of the three reports reported Early Childhood Intervention (ECI) expenditures incorrectly on line 22a as follows:

- Grant Year 2021 ACF-196R for the quarter-ended 12/31/2021 - \$2,485,091
- Grant Year 2022 ACF-196R for the quarter-ended 3/31/2022 - \$1,625,367

The purpose of the HHSC’s ECI services program is to ensure that all eligible children under the age of three and their families receive quality early intervention services, resources and support needed to reach their developmental goals. Thus, these expenditures should have been reported on line 16, *Supportive Services* as they are supportive services and not administrative costs.

Additionally, as the designated state agency of the TANF award, HHSC is responsible for verifying the accuracy of data submitted by other state agencies administering TANF funds. We noted HHSC included misclassified data as reported by other state agencies on three of the three quarterly ACF 196R reports submitted to the Administration for Children and Families (ACF).

Questioned costs: None

Context: See “Condition.”

Cause: Management misinterpreted the guidance provided for reporting specific activities on certain line items of the ACF-196R report. Additionally, management did not provide adequate training or guidance to ensure data submitted by other state agencies was accurate.

2022-012 (Continued)

Effect: Failure to collect the accurate data could compromise the Office of Family Assistance (OFA) and the ACF’s ability to monitor TANF expenditures and compliance with statutory requirements. These data are also needed to estimate outlays and to prepare reports and budget submissions for Congress.

Repeat Finding: No

Recommendation: HHSC should revise its policies and procedures related to the ACF-196R report review process to ensure all expenditure amounts are being properly classified. Additionally, we recommend HHSC provide adequate training and oversight and establish formal processes on preparing the ACF-196R report to other state agencies in order to ensure the information submitted to the ACF is accurate.

Views of responsible officials: The Texas Health and Human Services Commission (HHSC) acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, HHSC has developed and implemented corrective action to further improve the processes.

Corrective action plan: HHSC Accounting has implemented the reporting of Early Childhood Intervention (ECI) expenditures on Line 16 of the Administration for Children and Families (ACF) 196R. The HHSC Accounting policies and procedures related to the ACF 196R were revised and corrected for all open years.

Implementation date(s): August 31, 2022

Responsible persons: Manager, State and Federal Reporting

2022-013 Reporting – FFATA Subawards

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

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

HEALTH AND HUMAN SERVICES COMMISSION

2022-013 (Continued)

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: Per review of HHSC’s FFATA Reporting Policy, program departments must submit the FFATA Reporting Template to the Federal Funds Office (FFO) team by the 15th of the month to be included in that month’s agency submission. Program departments review the submission, as evidenced by the reviewer’s signature on the FFATA Reporting Template. The FFO team will collect FFATA Reporting Templates and submit the data to the FFATA Subaward Reporting System (FSRS) by the end of every month.

During our testing, we noted that The FFATA Reporting Template was not completed for 14 of the 16 subawards selected. The remaining two templates were completed and signed by the reviewer but contained errors.

Additionally, we noted the following instances of noncompliance:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
16	14	0	0	2
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$483,592,491	\$483,491,458	\$0	\$0	\$101,033

Questioned costs: None

Context: See “Condition.”

Cause: HHSC experienced resource challenges during the fiscal year as well as challenges related to the transition of the FFATA reporting process to the FFO at the beginning of the fiscal year 2022, which caused subawards to not be identified and/ or reported in the FSRS. Additionally, controls related to the review of each subaward’s key elements are not at the precision level to detect inaccurate data.

Effect: Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines. Additionally, failure to verify FFATA submissions for completeness and accuracy may lead to inaccurate information being reported in FSRS.

Repeat Finding: No

Recommendation: HHSC should establish processes to ensure that all subawards are identified and submitted in FSRS as required. Additionally, HHSC should enhance existing controls related to the verification of key elements prior to submission.

Views of responsible officials: Accepted.

Corrective action plan: In December 2022, the Federal Funds Office (FFO) identified all prime awards with a potential subaward action date of 10/1/2021 or later. FFO is in the process of determining which of these have issued subawards for which no Federal Funding Accountability and Transparency Act (FFATA) reporting has been received from the program areas. In addition, FFO has revised the subaward reporting templates for programs. The goal of the revised templates is to 1) clearly state instructions for the information requested and 2) delineate between a) earlier subawards that are being reported late and b) subawards that fall into the current reporting period. These changes will assist FFO in maintaining current reporting and bringing all past due reporting up to date. The goal is to have all past due subawards from 10/1/2021 forward submitted to FFATA Subaward Reporting System (FSRS) by 12/31/2023.

2022-013 (Continued)

Implementation date(s): December 1, 2022

Responsible persons: Director, Federal Funds

2022-014 Special Tests and Provisions – Provider Eligibility – Lack of Documentation

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

Federal Program Title: Medicaid Cluster

ALN: 93.775, 93.777, 93.778

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: 2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT; 2205TX5ADM, 2205TX5MAP, 2205TXIMPL, 2205TXINCT
October 1, 2020 – September 30, 2021, October 1, 2021 – September 30, 2022

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

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

Criteria or specific requirement: Per 2 CFR 200.303, 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 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

In order to comply with federal provider eligibility requirements, HHSC must adhere to various subsections of 42 CFR Section 455 including but not limited to:

§ 455.104 – HHSC must require that disclosing entities, fiscal agents, and managed care entities provide the following disclosures:

- The name and address of any person (individual or corporation) with an ownership or control interest in the disclosing entity, fiscal agent, or managed care entity. The address for corporate entities must include as applicable primary business address, every business location, and P.O. Box address.
- Date of birth and Social Security Number (in the case of an individual)
- Other tax identification number (in the case of a corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) or in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest.

2022-014 (Continued)

- Whether the person (individual or corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling; or whether the person (individual or corporation) with an ownership or control interest in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling.
- The name of any other disclosing entity (or fiscal agent or managed care entity) in which an owner of the disclosing entity (or fiscal agent or managed care entity) has an ownership or control interest.
- The name, address, date of birth, and Social Security Number of any managing employee of the disclosing entity (or fiscal agent or managed care entity).

§ 455.105 – HHSC must enter into an agreement with each provider under which the provider agrees to furnish to it the following information related to business transactions within 35 days of request:

- The ownership of any subcontractor with whom the provider has had business transactions totaling more than \$25,000 during the 12-month period ending on the date of the request; and
- Any significant business transactions between the provider and any wholly owned supplier, or between the provider and any subcontractor, during the 5-year period ending on the date of the request.

§ 455.106 – Before HHSC enters into or renews a provider agreement, or at any time upon written request by HHSC, the provider must disclose to HHSC the identity of any person who:

- Has ownership or control interest in the provider, or is an agent or managing employee of the provider; and
- Has been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the title XX services program since the inception of those programs.

§ 455.410 – HHSC must require all ordering or referring physicians or other professionals providing services under the State plan or under a waiver of the plan to be enrolled as participating providers.

§ 455.412 – HHSC must:

- Have a method for verifying that any provider purporting to be licensed in accordance with the laws of any State is licensed by such State
- Confirm that the provider's license has not expired and that there are no current limitations on the provider's license

§ 455.414 – HHSC must revalidate the enrollment of all providers regardless of provider type at least every five years.

§ 455.432 – HHSC must:

- Conduct pre-enrollment and post-enrollment site visits of providers who are designated as “moderate” or “high” categorical risks to the Medicaid program.
- Require any enrolled provider to permit CMS, its agents, its designated contractors, or HHSC to conduct unannounced on-site inspections of any and all provider locations.

§ 455.434 – HHSC must:

- Require providers to consent to criminal background checks including fingerprinting when required to do so under State law or by the level of screening based on risk of fraud, waste or abuse as determined for that category of provider.

2022-014 (Continued)

- Establish categorical risk levels for providers and provider categories who pose an increased financial risk of fraud, waste or abuse to the Medicaid program.
 - ◆ Upon HHSC determining that a provider, or a person with a 5 percent or more direct or indirect ownership interest in the provider, meets HHSC's criteria hereunder for criminal background checks as a "high" risk to the Medicaid program, HHSC will require that each such provider or person submit fingerprints, in a form and manner to be determined by HHSC, within 30 days upon request from CMS or HHSC.

§ 455.436 – HHSC must confirm the identity and determine the exclusion status of providers and any person with an ownership or control interest or who is an agent or managing employee of the provider through routine checks of Federal databases. Upon enrollment and reenrollment, HHSC must check the Social Security Administration's Death Master File (SSADMF), the National Plan and Provider Enumeration System (NPPES), the List of Excluded Individuals/Entities (LEIE), the Excluded Parties List System (EPLS), and any such other databases as the Secretary may prescribe. During the period the provider is enrolled, HHSC must check the LEIE and EPLS no less frequently than monthly.

§ 455.434 – HHSC must screen all initial applications, including applications for a new practice location, and any applications received in response to a re-enrollment or revalidation of enrollment request based on a categorical risk level of "limited," "moderate," or "high." If a provider could fit within more than one risk level described in this section, the highest level of screening is applicable.

Condition: Various departments within and contractors of HHSC are responsible for ensuring medical providers are properly licensed, screened, and enrolled in the Medicaid Program including Contract Administration and Provider Monitoring (CAPM), Access and Eligibility Services (AES), Procurement and Contracting Services, and the Texas Medicaid and Healthcare Partnership. Audit procedures included a review of 40 long-term care providers, which resulted in the following:

- For 11 samples, a copy of the completed Medicaid application was not included in the file.
- For 12 samples, enrollment of the provider was not completed within the last 5 years.
- For 20 samples, verification of the provider's license was not included in the file.
- For 15 samples, required information on ownership and control was not disclosed.
- For 20 samples, supporting documentation was not included in the file indicating the SSADMF database was checked at the time of the most recent enrollment.
- For 16 samples, supporting documentation was not included in the file indicating the NPPES database was checked at the time of the most recent enrollment.
- For 11 samples, supporting documentation was not included in the file indicating the LEIE database was checked at the time of the most recent enrollment.
- For 14 samples, supporting documentation was not included in the file indicating the EPLS database was checked at the time of the most recent enrollment.
- For 20 samples, supporting documentation was not included in the file indicating the LEIE and EPLS databases were checked at least monthly during the enrollment period.
- For 20 samples, supporting documentation was not included in the file indicating the provider was categorized during screening as limited, moderate, or high risk.
- For 19 samples, a copy of the provider agreement was not included in the files.
- For 20 samples, supporting documentation was not included indicating a pre- or post-enrollment site visit was conducted as required for providers designated as moderate or high risk.
- For 11 samples, supporting documentation was not included indicating the provider disclosed the identity of any person who had been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the Title XX services program since the inception of those programs.

Questioned costs: None

2022-014 (Continued)

Context: See “Condition.”

Cause: HHSC does not have adequate procedures in place to ensure required documentation is obtained and maintained to comply with federal provider eligibility requirements.

Effect: Failure to obtain and maintain adequate documentation during the provider screening and enrollment process may result in otherwise ineligible or fraudulent providers receiving Medicaid funds.

Repeat Finding: 2021-008

Recommendation: HHSC should implement controls to ensure:

- Documentation is maintained for at least the length of the providers’ current enrollment period or three years, whichever is greater in accordance with 2 CFR 200.334.
- Provider licenses are verified during enrollment.
- Providers are re-enrolled at least once every five years.
- Provider agreements are obtained, and the proper disclosures are made.
- Providers are categorized according to risk level and pre- and post-enrollment site visits are conducted as required for those deemed moderate or high risk.
- Relevant federal databases are checked during initial enrollment and at least monthly for all providers currently enrolled in Medicaid.

Views of responsible officials: Agree.

Corrective action plan: In December 2021, HHSC implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information). HHSC is confident that as the LTC providers are enrolled and re-validated through PEMS, the errors for documentation will be corrected. The LTC process will mirror the sampled acute care providers which were found to be 100 percent compliant during this review, further supporting that the process is working.

Implementation date(s): December 2021

Responsible persons: Deputy Associate Commissioner, Operations Management

2022-015 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 Number and Period: 2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT; 2205TX5ADM, 2205TX5MAP, 2205TXIMPL, 2205TXINCT
October 1, 2020 – September 30, 2021, October 1, 2021 – September 30, 2022

2022-015 (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: For all contracts, the state must ensure that each MCO, PIHP, and PAHP submits a report with the data elements specified in 42 CFR sections 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, 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 42 CFR section 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.

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

Context: See "Condition."

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

2022-015 (Continued)

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

Repeat Finding: 2021-010

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. 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 Medical Loss Ratio (MLR) percentage.

Corrective action plan: HHSC – Medicaid and CHIP Services - FRAC identified the missing requirements and updated the MLR report template and instructions in August 2022.

Unfortunately, work was not completed in time for the Managed Care Organizations (MCO) to use the new template for reports submitted in August 2022. MCOs will use the new template with reports submitted in August 2023.

Implementation date(s): Fully implemented August 2022.

Responsible persons: Director, Medicaid and CHIP Services – FRAC

Office of the Governor

2022-016 Reporting – FFATA Subawards

Federal Agency: U.S. Department of Justice
 U.S. Department of Homeland Security

Federal Program Title: Crime Victim Assistance
 Homeland Security Grant Program

ALN: 16.575
 97.067

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: Crime Victim Assistance
 15POVC-21-GG-00600-ASSI, 2020-V2-GX-0004, 2019-V2-GX-0011, 2018-V2-GX-0040
 10/1/2020 – 9/30/2024, 10/1/2019 – 9/30/2023, 10/1/2018 – 9/30/2022,
 10/1/2017 – 9/30/2022

Homeland Security Grant Program
 EMW-2020-SS-00054, EMW-2021-SS-00062
 9/1/2020 – 8/31/2023, 9/1/2021 – 8/31/2024

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

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

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

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

Condition: The Office of the Governor (OOG) uploads subaward information on a monthly basis via a batch upload to FSRS due to the volume of subawards in certain months. We noted the following instances of noncompliance for the Crime Victim Assistance Program, all of which were part of the May 2022 batch upload:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
40	0	4	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$38,987,288	\$0	\$891,022	\$0	\$0

2022-016 (Continued)

We noted the following instances of noncompliance for the Homeland Security Grant Program, all of which were part of the May 2022 batch upload:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
40	0	2	\$0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$17,702,122	\$0	\$123,485	\$0	\$0

The May 2022 batch included subawards granted in April 2022, however, were reported in FSRS on June 7, 2022.

Questioned costs: None

Context: See “Condition.”

Cause: The reports were not submitted timely due to staff turnover in OOG’s Public Safety Office.

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

Repeat Finding: No

Recommendation: We recommend that management establish standard operating procedures in order to transition responsibilities in the event of staff turnover to ensure timely submission of required reports.

Views of responsible officials: The Office of the Governor (OOG) management agrees with the finding that the May 2022 Federal Funding Accountability and Transparency Act (FFATA) report was submitted on June 7, 2022, which is 7 days after the May 31, 2022 due date.

Corrective action plan: The OOG’s Public Safety Office (PSO) Performance and Records Coordinator staff position, which is the position responsible for submitting the FFATA reports into the federal reporting system, was vacant at the time the May 2022 report was due. This position is now filled and PSO updated the written policy and procedure to include additional staff positions that will prepare the FFATA report in the event the Coordinator is unavailable. In addition, the FFATA policy has been updated to include dates by which certain steps in the process should be met. See excerpt from revised PSO Policy 5.40 FFATA:

“FFATA Reports are prepared by the Grants Administration Performance and Records Coordinator and will be reviewed by the appropriate Program Manager(s). The Grants Administration Director will review and approve reports prior to submission in the FFATA Subaward Reporting System (FSRS). In the event the Performance and Records Coordinator is not available to prepare the FFATA reports, either the Grants Administration Business Operations Specialist or the Grants Administration Compliance and Operations Administrator will prepare and route the reports for review.

On or about the 5th day of the month in which the report is due, the Performance and Records Coordinator, or backup, will pull new award data and grant adjustment data from eGrants. On or about the 10th day of the month in which the report is due, the Records and Performance Coordinator, or backup, will route the report to the appropriate Program Manager(s) for review. On or about the 15th day of the month the report will be routed to the Grants Administration Director for review and approval. Monthly reports will be prepared and submitted at <https://www.fsrs.gov/> no later than the last day of the current month for awards made during the prior month.”

2022-016 **(Continued)**

Implementation date(s): The vacant Performance and Records Coordinator position was filled in July 2022. The FFATA policy was updated February 3, 2023.

Responsible persons: Zach Lohbauer, Performance and Records Coordinator
Angie Martin, Director of Grants Administration

Texas Commission on Environmental Quality

2022-017 Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Cash Management, Period of Performance, Suspension and Debarment – Information Technology – User Access

Federal Agency: Environmental Protection Agency
Federal Program Title: Drinking Water State Revolving Fund (DWSRF) Cluster
ALN: 66.468, 66.483
Pass-Through Agency: N/A
Pass-Through Number(s): N/A
Award Numbers and Periods: 582-22-30745
9/1/2021 – 8/31/2022
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 section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: The Texas Commission on Environmental Quality (TCEQ) utilizes the Budget Accounting and Monitoring System (BAMS) as its financial application for vendor disbursements and procurement. During our testing, we noted the following:

- We sampled seven terminated users to verify whether their access was removed in accordance with the TCEQ Access Control Policy (Policy). Four of the seven terminated users did not have their access to BAMS revoked in accordance with the Policy.

Questioned Costs: None

Context: “See Condition”

Cause: TCEQ did not follow the account management process as outlined in the TCEQ Access Control Policy.

Effect: Failure to disable user accounts timely could increase the risk of inappropriate access.

Repeat Finding: No

Recommendation: We recommend TCEQ strengthen its internal controls to ensure terminated BAMS users’ access is disabled and archived in accordance with its Access Control Policy.

Views of responsible officials: The four IDs referenced in this finding did not have access to the BAMS application; the BAMS application is only accessible to agency staff with Oracle database user accounts. The report listing these IDs was from the application’s record of roles. Access to BAMS was terminated when the users’ database accounts were removed.

2022-017 (Continued)

Corrective action plan: The four IDs referenced in this finding did not have access to the BAMS application; the BAMS application is only accessible to agency staff with Oracle database user accounts. The report listing these IDs was from the application's record of roles. Access to BAMS was terminated when the users' database accounts were removed.

Implementation date(s): March 28, 2023 for refresher training to staff. CAPPS: September 1, 2023.

Responsible Persons: Lynn Varian, Deputy Director of Information Resources Division

2022-018 Activities Allowed or Unallowed, Allowable Costs/ Cost Principles - Payroll

Federal Agency: Environmental Protection Agency
Federal Program Title: Drinking Water State Revolving Fund (DWSRF) Cluster
ALN: 66.468, 66.483
Pass-Through Agency: N/A
Pass-Through Number(s): N/A
Award Number and Period: 582-22-30745
9/1/2021 – 8/31/2022
Statistically Valid Sample: No, and not intended to be a statistically valid sample
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

Criteria or specific requirement: Per 2 CFR 200.430 (i-vii), the Texas Commission on Environmental Quality 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; (iv) encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy; (v) comply with the established accounting policies and practices of the non-Federal entity; 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: During our testing, we selected 40 payroll-related expenditures incurred during the fiscal year totaling \$134,012 to validate allowability and proper documentation of time and effort. We noted that for three out of the 40 samples, wages charged to the federal program were overstated by \$27.

Questioned costs: \$27

Context: See "Condition."

Cause: Hours incorrectly charged to the grant are a result of system and manual errors when allocating time to federal grants.

2022-018 (Continued)

Effect: Unallowable costs charged to the grant will result in noncompliance with the grant terms and questioned costs.

Repeat Finding: No

Recommendation: TCEQ should strengthen its controls related to review of payroll expenditures for compliance with federal time and effort requirements to ensure unallowed costs are not charged to the grant.

Views of responsible officials: Federally funded and site-specific employees are required to record their time accurately and to charge to grants correctly. Supervisors are required to implement the quality control measures necessary to ensure that salaries and wages are based on records that accurately reflect the work performed.

Corrective action plan: TCEQ will provide refresher training to staff and supervisors and review its standard operating procedures to ensure that staff record time and charge to grants accurately, and that calculated allocations of staff time are accurate. The overall objective will be to ensure that salaries and wages are based on records that correctly reflect the work performed.

Implementation date(s): March 1, 2023

Responsible persons: Yolanda Davis, Deputy Director of Financial Administration Division

2022-019 Period of Performance

Federal Agency: Environmental Protection Agency
Federal Program Title: Drinking Water State Revolving Fund (DWSRF) Cluster
ALN: 66.468, 66.483
Pass-Through Agency: N/A
Pass-Through Number(s): N/A
Award Numbers and Periods: 582-22-30745
9/1/2021 – 8/31/2022
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 section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

2022-019 (Continued)

Condition: During our testing of the Texas Commission on Environmental Quality's (TCEQ) controls over the period of performance, we noted that the fiscal year 2022 grant ended on August 31, 2022. The closeout period for this grant ended on December 31, 2022, at which time all PCAs associated with that grant should have been closed in USAS in order to prevent costs being charged outside of the period of performance in accordance with TCEQ's policies and procedures. However, we noted that PCAs were still open subsequent December 31, 2022.

Questioned Costs: None

Context: "See Condition"

Cause: TCEQ personnel misinterpreted policies and procedures in place over period of performance requirements.

Effect: Failure to enforce internal controls over period of performance requirements may result in expenditures charged to the grant outside of the period of performance resulting in noncompliance and questioned costs.

Repeat Finding: No

Recommendation: We recommend TCEQ document its internal controls over period of performance requirements and clearly define roles and responsibilities within those policies. Additionally, we recommend TCEQ perform periodic reviews to verify that those controls are operating effectively.

Views of responsible officials: The Federal Funds Section of the Budget and Planning Division maintains a Federal Funds Instruction Guide which outlines Close Out Items in Chapter 14. Those items are required when closing out a grant. This chapter does not specifically reference when Program Cost Accounts (PCAs) should be inactivated.

Corrective action plan: The Federal Funds Instruction Guide will be revised to require that PCAs associated with closed grants are inactivated by the end of the approved close-out period. Budget and Planning management will discuss the revised guidance with staff to ensure proper implementation. TCEQ will implement the Centralized Accounting and Payroll/Personnel System (CAPPS) in September of 2023; grant numbers will include beginning and ending dates at the time the grant is created and will not require inactivation. TCEQ will ensure thorough documentation of its internal controls and the associated staff roles and responsibilities and will conduct periodic reviews of its controls.

Implementation date(s): April 11, 2023 for update of the Federal Funds Instruction Guide and training staff.
CAPPS: September 1, 2023.

Responsible Persons: TBD, Federal Funds Section Manager; Stephanie Robinson, Assistant Deputy Director of Budget and Planning Division; Jené Barse, Deputy Director of Budget and Planning Division

Texas Department of Agriculture

2022-020 Cash Management, Eligibility, Special Tests and Provisions- Accountability for USDA Foods – Information Technology – Vendor Management

Federal Agency: U.S. Department of Agriculture
Federal Program Title: Food Distribution Cluster
ALN: 10.565, 10.568, 10.569
Pass-Through Agency: N/A
Pass-Through Number(s): N/A
Award Number and Period: 6TX10877, 6TX810816, 6TX810817, 6TX810830, 6TX810821
October 1, 2020 – September 30, 2021 and October 1, 2021 – September 30, 2022.
Statistically Valid Sample: No, and not intended to be a statistically valid sample
Type of Finding: Significant Deficiency in Internal Control over Compliance

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

Condition: TDA utilizes TXUNPS, a web application that allows TDA personnel and subrecipients to submit and approve documents. TXUNPS manages information regarding subrecipient contracts, entitlement, inventory, orders and other Food Distribution Cluster (“FDC”) functions. Specific functions of TXUNPS include submitting and tracking commodity orders, viewing or declining commodity allocations, viewing invoices, and submitting and maintaining annual commodity contract packets and contract entitlements.

TDA currently outsources the hosting, maintenance and enhancement over TXUNPS to a third-party service organization. TDA did not obtain assurance over the operating effectiveness of internal controls of these functions performed by the service organization for the fiscal period.

Questioned costs: None

Context: See "Condition"

Cause: While management requested that the third-party vendor provide a Service Organization Controls 1 (“SOC 1”) Type 2 report that would validate the suitability of design and operating effectiveness of the vendor’s controls, a report had not been provided to TDA.

Effect: Validating the internal controls over functions outsourced to a third-party vendor is critical to ensure that the service organization has the required controls infrastructure in place to process and secure TDA’s data.

Repeat Finding: No

2022-020 (Continued)

Recommendation: TDA should obtain assurance over the operating effectiveness of internal controls of its third-party service organizations for the fiscal period. This may be achieved by obtaining and reviewing SOC reports for each third-party vendor that provide services over critical applications within a timeline to allow TDA 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 each SOC report and document the results of those procedures.

Views of responsible officials: TDA agrees with the finding.

Corrective action plan: TDA maintains an internal policy that requires SOC reports to be reviewed annually and document complementary user entity controls included in each SOC report. TDA's contract with Colyar LLC requires the vendor to produce a SOC report annually. The vendor was late in providing the SOC report as a 2022 contract deliverable. TDA took actions to ensure vendor accountability for submitting the late contract deliverable and the vendor was required to complete a corrective action plan. TDA will review and assess the SOC report as soon as it is delivered by the vendor to ensure CLA's recommendations can be followed and will consider additional procedures to ensure internal controls are assessed in the absence of a SOC report.

Implementation date(s): June 2023

Responsible persons: Chief Information Officer and the Director for Food and Nutrition Program Support

Texas Department of Housing and Community Affairs

2022-021 Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Cash Management, Eligibility, Earmarking, Period of Performance, Reporting, Subrecipient Monitoring, and Special Tests and Provisions – Information Technology – User Access

Federal Agency:	U.S. Department of Treasury U.S. Department of Health and Human Services
Federal Program Title:	Emergency Rental Assistance Program Low-Income Home Energy Assistance
ALN:	21.023 93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0266 – 2021, 1505-0270 – 2021 January 6, 2022–December 29, 2022 and May 5, 2021– September 30, 2025 2201TXLIEA – 2022, 2101TXE5C6 – 2021, 2101TXLWC5 2021 October 1, 2021 –September 30, 2023, March 11, 2021 –September 30, 2022, and May 5, 2021 – September 30 2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

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

Condition: During our testing of the Active Directory (Network) and CAPPS Financial, we noted the following:

- TDHCA did not perform a user access review service accounts for the Network.
- User access reviews for CAPPs Financials were not performed during the fiscal year. However, the review was completed subsequent to fiscal year end.

Questioned Costs: None

Cause: There were no policies established to address a periodic review of Network service accounts. Additionally, management planned to complete user access reviews of CAPPs Financial users, however, it was not until after the fiscal year end.

Effect: Failure to perform user access reviews of service accounts could result in inappropriate access or inappropriate changes to the application. Additionally, failure to complete user access reviews on an annual basis may result in undetected inappropriate access to systems.

2022-021 (Continued)

Repeat Finding: 2021-013

Recommendation: We recommend management implement policies and procedures to complete user access reviews of Network service accounts and establish a policy to complete user access reviews of CAPPs Financial, at a minimum, on an annual basis each fiscal year.

Views of responsible officials: Management acknowledges the recommendation and will update its current policies to better define terms and processes which will clarify its intent to document compliance.

Corrective action plan: Although the Department performed a partial review of service accounts during the review period and has current policies in place, a review and update of its policies will ensure the completeness and timeliness of future reviews and allow for improved documentation. Management intends to implement a list of all applicable systems to be reviewed, an associated scheduled timeline and allow for the documentation of its review and approval.

SOP 1264.03 which is the policy that management intended to address the review of service accounts will be revised to better define the systems that are to be reviewed. In the SOP, the term “System accounts” was intended to include all accounts not directly assigned to an employee, which are required for the functionality of TDHCA Information Technology (IT) systems. “System accounts” could be used synonymously with the term “Service accounts” and the agency will modify the policy to specifically refer to service accounts.

Implementation date(s): August 2023

Responsible Persons: Director of Information Systems

2022-022 Eligibility

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Emergency Rental Assistance Program
ALN:	21.023
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0266 – 2021, 1505-0270 – 2021. January 6, 2022 – December 29, 2022 and May 5, 2021 – September 30, 2025
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

Criteria or specific requirement: According to Treasury’s Emergency Rental Assistance (ERA) Frequently Asked Questions (FAQs) Revised August 25, 2021, in ERA1, grantees must make reasonable efforts to obtain the cooperation of landlords and utility providers to accept payments from the ERA program. Outreach will be considered complete if (i) a request for participation is sent in writing, by mail, to the landlord or utility provider, and the addressee does not respond to the request within seven calendar days after mailing; (ii) the grantee has made at least three attempts by phone, text, or e-mail over a five calendar-day period to request the landlord or utility provider’s participation; or (iii) a landlord confirms in writing that the landlord does not wish to participate. The final outreach attempt or notice to the landlord must be documented.

2022-022 (Continued)

According to Treasury's ERA Frequently Asked Questions (FAQs) Revised August 25, 2021, Grantees must obtain, if available, a current lease, signed by the applicant and the landlord or sublessor, that identifies the unit where the applicant resides and establishes the rental payment amount. If a household does not have a signed lease, documentation of residence may include evidence of paying utilities for the residential unit, an attestation by a landlord who can be identified as the verified owner or management agent of the unit, or other reasonable documentation as determined by the grantee. In the absence of a signed lease, evidence of the amount of a rental payment may include bank statements, check stubs, or other documentation that reasonably establishes a pattern of paying rent, a written attestation by a landlord who can be verified as the legitimate owner or management agent of the unit, or other reasonable documentation as defined by the grantee in its policies and procedures. According to the Texas Rent Relief Program Policies effective June 21, 2021, a household can request and receive rent assistance up to the total amount of monthly contracted rent listed on the lease. In the rare cases in which a tenant is applying without landlord cooperation, AND a lease does not exist, the tenant will be required to provide receipts for their 3 most recent rent payments in order to establish a pattern.

According to Treasury's ERA Frequently Asked Questions (FAQs) Revised August 25, 2021, all payments for utilities and home energy costs should be supported by a bill, invoice, or evidence of payment to the provider of the utility or home energy service. According to the Texas Rent Relief Program Policies Version I, Assistance payments for arrears and current month utilities will be based on actual bills.

Condition: During our testing of 60 individual payments to program participants, we noted the following the following instances of noncompliance:

- The landlord outreach was not completed for two ERA 1 tenant payments, totaling \$7,116.
- The monthly rent paid did not agree to the monthly rent on the lease for two tenant payments resulting in a total overpayment of \$3,390.
- The monthly rent paid did not agree to the payment receipt for one tenant payment resulting in an overpayment of \$900.
- The monthly rent paid did not agree to the tenant ledger for one tenant payment resulting in an overpayment of \$6,739.
- The date and amount on the electricity bill for one tenant was not supported by adequate documentation as the bill was illegible. Total payment for electricity was \$510.

Questioned costs: \$11,916

Context: See "Condition"

Cause: Exceptions were due to 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: 2021-012

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. Additionally, 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

2022-022 (Continued)

Corrective action plan: To prevent similar errors from occurring until program closure, TRR management shared these findings with the external application review vendor on January 26, 2023, 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.

Eligibility errors are expected in all programs, and TRR has developed different processes to address errors when identified. For these particular cases, TRR management requested the vendor take corrective action for each case as applicable (e.g., by requesting a return of funds for overpayment or by requesting additional information from applicants).

Implementation date(s): January 26, 2023

Responsible persons: Danny Shea, TRR Senior Program Manager

2022-023 Reporting – Monthly Compliance Reports

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Emergency Rental Assistance Program
ALN:	21.023
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0266 – 2021, 1505-0270 – 2021 January 6, 2022–December 29, 2022 and May 5, 2021– September 30, 2025
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

Criteria or specific requirement: According to §200.302 Financial management of 2 CFR Part 200, the non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. Further, the financial management system of each non-Federal entity must provide accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements.

Condition: The Texas Department of Housing and Community Affairs (TDHCA) is required to submit ERA 1 and ERA 2 Monthly Compliance Reports, which include the total number of participating households that receive ERA assistance of any kind, and the total amount of ERA funds expended by TDHCA to or for participating households on behalf of eligible households.

2022-023 (Continued)

During our testing of three ERA 1 and three ERA 2 Monthly Compliance Reports, we noted the following:

- TDHCA was unable to provide source data for the October 2021 ERA 1 Monthly Compliance Report. The reported total number of participating households that receive ERA assistance was 42,607 and total amount of ERA funds expended was \$197,113,340.
- For the December 2021 ERA 1 Monthly Compliance Report, the number of unique households reported to the Treasury was 1,175. However, the number of unique households was 1,170 based on the supporting documentation provided.
- For the November 2021 ERA 2 Monthly Compliance Report, the number of unique households reported to the Treasury was 78,378. However, the number of unique households was 78,332 based on the supporting documentation provided.

TDHCA is also required to submit quarterly reports with reporting periods of one calendar quarter and several cumulative fields covering all activity from the date of award through the quarter close. These reports provide financial and performance data regarding TDHCA's administration of their ERA projects and capture program design in addition to program status data elements. Key line items include the cumulative amount obligated and the cumulative amount expended by TDHCA. During our testing of three quarterly ERA 1 reports and two quarterly ERA 2 reports, we noted that no support was provided to validate the cumulative obligations and expenditures to date.

Questioned costs: None

Context: See "Condition"

Cause: While management maintained dashboards to support reported information, they did not maintain the underlying supporting documentation.

Effect: Failure to accurately report information on federal reports inhibits Treasury's ability to accurately calculate reallocations and capture other key information in order to assess the performance of the program.

Repeat Finding: No

Recommendation: We recommend management adopt policies and procedures to ensure supporting documentation for federal reports is maintained, including any reconciling calculations or adjustments to support information reported on the federal reports.

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

Corrective action plan:

- For Source Data, the program has developed policies and procedures to document source data.
- For Cumulative Calculations, auditors specifically requested from TDHCA reports submitted to the Treasury from different periods to specifically be able to calculate cumulative figures for obligations and expenditures. TDHCA explained that the methodology the Treasury has requested for grantees to use will not allow the quarterly obligations and expenditures reported to be summed to equal the current cumulative amount due to adjustments for recaptured funds. This is an unavoidable reality of the Emergency Rental Assistance (ERA) program and federal reporting system and can only be rectified in the final report to Treasury.

Certain aspects of the Treasury's design of the program, most significantly the recapture of funds from beneficiaries, can cause the draw/transaction data for a given period, e.g. Q3 2022, to change after that quarter is complete. Per Treasury guidance, TDHCA will be able to resubmit expenditure and obligation figures for each quarter in the final report.

2022-023 (Continued)

For the December 2021 ERA 1 Monthly Compliance Report and November 2021 ERA 2 Monthly Compliance Report, the total number of households served were off by 0.4% and 0.05% due to inadvertently including households who were initially served but later had all of the funds recaptured and therefore should have been excluded. TDHCA has updated internal procedures for calculating these reports to ensure these are excluded from future reports.

Implementation date(s): Implemented as of February 8, 2023

Responsible persons: David Johnson, Project Manager – Process Mgmt. /Data Analytics

2022-024 Reporting – FFATA and Annual Report

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

Federal Program Title: Low-Income Home Energy Assistance

ALN: 93.568

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: 2201TXLIEA – 2022, 2101TXE5C6 – 2021, 2101TXLWC5 2021
October 1, 2021 –September 30, 2023, March 11, 2021 –September 30, 2022,
and May 5, 2021 – September 30, 2023

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

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

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

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). The action is to be reported in FSRS no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

Pursuant to 45 CFR 96.82(a) each grantee which is a State or an insular area which receives an annual allotment of at least \$200,000 shall submit to the Department, as part of its LIHEAP grant application, the data required by section 2605(c)(1)(G) of Public Law 97-35 (42 U.S.C. 8624(c)(1)(G)) for the 12-month period corresponding to the Federal fiscal year (October 1-September 30) preceding the fiscal year for which funds are requested. The data shall be reported separately for LIHEAP heating, cooling, crisis, and weatherization assistance.

2022-024 (Continued)

Condition: During our testing of special reporting for FFATA, we noted there is no review and approval process in place over the submitted reports to ensure accuracy and completeness.

Additionally, we noted the following instances of noncompliance:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
28	5	8	0	2
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$165,317,156	\$20,280,720	\$48,105,388	\$0	\$0

TDHCA submits the Annual Report on Households Assisted by LIHEAP (Annual Report), which includes key lines items in Section 1 and 2 of the report. During our testing of Annual Report submitted for Federal Fiscal Year 2021, we noted several variances between the Annual Report and supporting detail provided. The following variances were noted during our testing:

- Section I - Line 2 - Heating (CARES Act funding only) - Variance of 8,937
- Section I - Line 4 - Cooling - Variance of 48
- Section I - Line 7a - Year Round - Variance of 17
- Section I - Line 11 - Any type of LIHEAP assistance - Variance of 574
- Section I - Line 12 - Any type of LIHEAP assistance (CARES Act funding only) - Variance of 22,858
- Section I - Line 14 - Bill Payment Assistance - Variance of 48
- Section I - Line 15 - Bill Payment Assistance (CARES Act funding only) - Variance of 22,267
- Section IV - Line 7j - Emergency Furnace Repair & Assistance - Variance of (1,752)
- Section IV - Line 7k - Emergency Furnace Repair & Assistance (CARES Act funding only) - Variance of (457)
- Section IV - Line 8 - Weatherization - Variance of (715)
- Section IV - Line 9 - Weatherization (CARES Act funding only) - Variance of (56,821)

Questioned costs: None

Context: See "Condition"

Cause: FFATA reporting exceptions were primarily due to management oversight. Specifically, to the subawards not reported, incorrect subawards were linked to the FAIN. As such FFATA reports for subaward obligations for those months were not submitted in FSRS. Variances in the Annual Report were due to manual errors in transferring data from TDHCA’s system reports to the Annual Report.

Effect: Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines. Failure to verify FFATA submissions for completeness and accuracy may lead to inaccurate information being reported in FSRS. Additionally, reporting inaccurate information on other federal reports inhibits the federal agency’s ability to accurately capture key information in order to assess the performance of the program.

Repeat Finding: No

Recommendation: We recommend management implement a review and approval process to ensure accurate and complete information is submitted in FSRS and subaward information is reported timely. Additionally, we recommend management establish a review process to ensure information submitted on the Annual Report is complete and accurate.

Views of responsible officials: Management concurs with the control deficiency.

2022-024 (Continued)

Corrective action plan:

- For FFATA, Community Affairs Division (CAD) is currently updating Standard Operating Procedure (SOP) to include two review and approval processes that will take place prior to the submission in the FSFR system. The two additional review and approval process will be performed by the Team Lead, Laura White in CAD and Elizabeth Yevich, Director of Housing Resource Center (HRC). The two additional reviews will strengthen the process to ensure accurate and timely submission of monthly FFATA reporting.
- For Annual Financial Report, CAD is currently working with the Information System Division (IS) to correct issues identified in the data pulls to the summary sheets used for the submission of the Annual Report. CAD has identified that these issues emerged when federal funding sources began requesting data by individual grants. In order to address the identified issues, CAD and IS will continue to correct and test the data queries and formulas to ensure accurate reporting is achieved.

Implementation date(s):

- For FFATA, March 2023
- For Annual Financial Report, August 2023

Responsible persons:

- For FFATA, Director of Housing Resource Center and Team Leader of Community Affairs.
- For Annual Financial Report, Manager of Fiscal & Reporting and Team Leader of Community Affairs.

2022-025 Special Tests and Provisions Testing – ERA Funds Reallocation

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Emergency Rental Assistance Program
ALN:	21.023
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0266 – 2021 January 6, 2022 – December 29, 2022
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

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

According to Treasury’s ERA 1 Reallocation Guidance Updated March 30, 2022, Treasury will begin accepting requests from Grantees for reallocated funds, on a form to be published by Treasury, on October 15, 2021. As the ERA 1 statute requires, reallocated funds will only be available to Grantees that have obligated at least 65% of their own initial ERA 1 allocations. Each funding request will be required to indicate the amount requested and confirm the need for such funds in the Grantee’s jurisdiction.

2022-025 (Continued)

Condition: TDHCA submitted two allocation requests during fiscal year 2022. For 2 of 2 reallocation requests tested, the Department was unable to provide supporting documentation to validate the information that informed Treasury of the obligation amounts for the reallocation requests submitted on January 13, 2022, and June 10, 2022.

Questioned costs: None

Context: See "Condition"

Cause: Failure to maintain adequate documentation was caused by management oversight.

Effect: Failure to maintain adequate documentation to support submissions to the federal agency may result in inaccurate information being submitted inhibiting the federal agency from making key decisions.

Repeat Finding: Yes

Recommendation: We recommend management adopt policies and procedures to ensure supporting documentation for federal submissions are maintained, including any reconciling calculations or adjustments to support information.

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

Corrective action plan: Program management adopted policies and procedures to ensure supporting documentation for federal submissions are maintained, including any reconciling calculations or adjustments to support information.

Implementation date(s): Implemented as of February 8, 2023

Responsible persons: Mariana Salazar, Texas Rent Relief Director

Texas Workforce Commission

2022-026 Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Eligibility, Reporting, Special Tests and Provisions – Information Technology – User Access

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 Numbers and Periods: Unemployment Insurance
UI-38249-22-55-A-48, UI-38008-22-60-A-48, UI-35972-21-60-A-48, UI-37309-22-55-A-48, UI-37093-21-55-A-48, UI-37252-22-55-A-48, UI-35733-21-55-A-48, UI-34523-20-60-A-48, UI-34885-20-55-A-48, UI-35677-21-55-A-48, UI-34087-20-55-A-48, UI-32628-19-55-A-48, UI-34744-20-55-A-48
January 1, 2022 – March 31, 2024, January 1, 2022 – September 30, 2023, January 1, 2021 – September 30, 2022, October 1, 2021 – September 30, 2022, September 1, 2021 – August 31, 2023, October 1, 2021 – December 31, 2024, October 1, 2020 – September 30, 2021, January 1, 2020 – September 30, 2021, April 1, 2020 – June 30, 2022, 2021 October 1, 2020 – December 31, 2023, October 1, 2019 – December 31, 2022, October 1, 2018 – December 31, 2021, and October 1, 2018 – June 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 section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: TWC is not consistently adhering to the guidelines for issuing and managing accounts to ensure security controls are in place, effective, and are not bypassed as stated in section 3.2.15 Account Management of the TWC Information Security Manual (ISM) dated September 24, 2021. During our testing we noted the following deviations:

- UI Benefits: An annual review of user access was not completed during the fiscal year. Additionally, we noted that two developers had the ability to promote code change into production.

Questioned Costs: None

Context: “See Condition”

Cause: TWC did not follow the account management process as outlined in the TWC Information Security Manual.

2022-026 (Continued)

Effect: Failure to perform an annual user access review could increase the risk of inappropriate access.

Repeat Finding: No

Recommendation: We recommend that TWC should perform annual review of user access to be compliant with its internal policies.

Views of responsible officials: For the annual UI access review, TWC agrees we need to perform annual reviews of user access. In 2022, TWC shifted our annual access reviews from what was then a manual process, usually documented on paper, to an improved process embedded in our Peoplesoft HR system called Centralized Accounting and Payroll/Personnel System (CAPPS). The new CAPPS Systems Access Privileges Certification provides a centralized place to track pending and completed access reviews to TWC systems. Since this was the first year the new process was used, there was some confusion by reviewers, which we believe led to some incomplete reviews and lack of monitoring this effort to completion.

TWC acknowledges that two IT staff inappropriately had system access to both make code changes and promote changes to production. Although business processes, assigned job duties and staffs' skill sets limited them to using only one role or the other, they did have both accesses assigned in the system. Both named employees are no longer with the agency.

Corrective action plan: For the annual UI access review, TWC will monitor the annual CAPPS Systems Access Privileges Certification in CAPPS to ensure timely completion. For the code developer/promoter system roles, IT will implement a new quarterly review of developer roles to ensure no staff member has both roles assigned to ensure separation of duties in the system roles. We are also looking at potential technical solutions that would automate and prevent staff being assigned certain roles based on separation of duties.

Implementation date(s): February 28,2023

Responsible Persons: Heather Hall, CIO

2022-027 Reporting – ACF-196R and ACF-204 Reports – Inaccurate Reporting

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Temporary Assistance for Needy Families (TANF)
ALN:	93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2001TXTANF, 2101TXTANF and 2201TXTANF October 1, 2019 – September 30, 2022, October 1, 2020 – September 30, 2023, October 1, 2021 – September 30, 2024,
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control and Noncompliance

2022-027 (Continued)

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

Pursuant to 45 CFR 265.3(a)(1) each State must collect on a monthly basis, and file on a quarterly basis, the data specified in the TANF Data Report and the TANF Financial Report (or, as applicable, the Territorial Financial Report). More specifically, Form ACF-196R is used by States administering the Temporary Assistance for Needy Families (TANF) program to report quarterly expenditure data and to request quarterly grant funds.

Per 2 CFR 200.329(b) Reporting program performance, the Federal awarding agency must use OMB-approved common information collections, as applicable, when providing financial and performance reporting information. As appropriate and in accordance with above mentioned information collections, the Federal awarding agency must require the recipient to relate financial data and accomplishments to performance goals and objectives of the Federal award.

Condition: Audit procedures over financial reports included testing of three quarterly ACF-196R reports. All three reports had expenditures incorrectly reported as follows:

- Grant Year 2020 ACF-196R for the quarter-ended 9/30/2021
Line 9b, *Education and Training* was understated by \$987,108
Line 9c, *Additional Work Activities* was overstated by \$5,079,845
Line 17, *Services for Children and Youth* was understated by \$4,092,737
- Grant Year 2021 ACF-196R for the quarter-ended 3/31/2022
Line 9b, *Education and Training* was understated by \$716,670
Line 9c, *Additional Work Activities* was overstated by \$4,555,850
Line 17, *Services for Children and Youth* was understated by \$3,839,180
- Grant Year 2022 ACF-196R for the quarter-ended 3/31/2022
Line 9b, *Education and Training* was overstated by \$137,683
Line 9c, *Additional Work Activities* was overstated by \$950,355
Line 17, *Services for Children and Youth* was understated by \$1,088,038

Audit procedures over special reports included testing of the ACF-204, *Annual Report including the Annual Report on State Maintenance-of-Effort Programs* (OMB No. 0970-0248) for federal fiscal year 2021, which requires TWC to file an annual report containing information on the TANF program and the state’s MOE programs for that year, including strategies to implement the Family Violence Option, state diversion programs, and other program characteristics. Key line items include line 8 for the total number of families served under the program with MOE funds. We noted that this line was overstated by 9,784 families.

Questioned costs: None

Context: See “Condition.”

Cause: The ACF-196R and ACF-204 are populated from data retrieved through preset queries from CAPP and TWIST, respectively. Queries were written incorrectly and thus did not output accurate information.

2022-027 (Continued)

Effect: Failure to report accurate data on the ACF-196R could compromise the Office of Family Assistance (OFA) and the ACF's ability to monitor TANF expenditures and compliance with statutory requirements. These data are also needed to estimate outlays and to prepare reports and budget submissions for Congress. Additionally, failure to report accurate data on the ACF-204 inhibits ACF's ability to monitor the nature of State and Territory expenditures used to meet States and Territories MOE requirements.

Repeat Finding: No

Recommendation: TWC should perform a review of all queries used to retrieve data when populating the ACF-196R and ACF-204 reports to ensure accurate data is being outputted in accordance with the requirements of the respective reports.

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

Corrective action plan: TWC has already reviewed all ACF-196R and ACF-204 Report queries and made the appropriate criteria modifications to appropriately reflect and report Agency activities. The query review and modifications were completed in October 2022, and subsequent Federal Financial Reports, for active TWC grants, were modified to reflect accurate cumulative activities.

Implementation date(s): October 31, 2022

Responsible persons: Teri Goodwin, Financial Reporting Manager

2022-028 Reporting – FFATA Subawards

Federal Agency: U.S. Department of Health and Human Services
Federal Program Title: Child Care and Development Fund (CCDF) Cluster
ALN: 93.489,93.575 and 93.596
Pass-Through Agency: N/A
Pass-Through Number(s): N/A
Award Number and Period: 2101TXCCDF and 2201TXCCDF
October 1, 2020 – September 30, 2023 and October 1, 2021 – September 30, 2024

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

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

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

2022-028 (Continued)

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: Per review of TWC’s FFATA reporting procedures, the FFATA reports are derived from a set of queries that captures all the subaward information during the respective month. The Financial Reporting supervisor periodically reviews queries to ensure continued accuracy of the data. The Financial Reporting Accountant runs the set of queries after the 25th of each month and creates a batch file to be uploaded to FSRS.

We noted the following instances of noncompliance, all of which were part of the December 2021 batch upload:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
14	0	13	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$290,887,375	\$0	\$290,737,375	\$0	\$0

The December 2021 batch included subawards granted in September and October 2021, however, were reported in FSRS on December 28, 2021.

Questioned costs: None

Context: See “Condition.”

Cause: TWC failed to submit monthly FFATA reports timely due to management oversight.

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

Repeat Finding: No

Recommendation: TWC should establish processes to ensure that all subawards are identified and submitted in FSRS in a timely manner.

Views of responsible officials: The Texas Workforce Commission acknowledges and agrees with the finding.

Corrective action plan: The Texas Workforce Commission will initiate a formal and documented review procedure to ensure that FFATA reports are submitted timely.

Implementation date(s): March 1, 2023

Responsible persons: Teri Goodwin, Financial Reporting Manager

2022-029 Special Tests and Provisions – Fraud Detection and Repayment

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

Federal Program Title: Child Care Development Fund (CCDF) Cluster

ALN: 93.489, 93.575, 93.596

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

Award Numbers and Periods: 2201TXCCDF, 2201TXCCDD, 2101TXCCC5, 2101TXCSC6, 2101TXCDC6, 2101TXCCDF, 2001TXCCC3, 2001TXCCDF, 2001TXCCDM, 2001TXCCDD, 1901TXCCDD, 1901TXCCDM, 1901CCDF

October 1, 2021 – September 2024, December 27, 202 – September 30, 2023, October 1, 2020 – September 30, 2023, March 27, 2020 – September 30, 2023, October 1, 2019 – September 30, 2022, and October 1, 2018 – September 30, 2021

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

Type of Finding: Significant Deficiency in Internal Control over Compliance

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

Per 45 CFR 98.60(i), Lead Agencies shall recover childcare payments that are the result of fraud. These payments shall be recovered from the party responsible for committing the fraud. Additionally, pursuant to TWC’s Childcare Services Guide (April 2022), section G.600: Recovery of Improper Payments, Local Workforce Development Boards (Boards) must attempt recovery of all improper payments. The Texas Workforce Commission (TWC) must not pay for improper payments. Board recovery of improper payments must be managed in accordance with TWC policies and procedures.

Condition: When an improper payment is identified by a Board, the Board must issue a notice of determination (RID-58) that notifies the participant that they were found to be ineligible to receive assistance for the time period and amount in question as well as the reason for ineligibility. If the improper payment is caused by fraud, the Board issues a 1st collection letter (RID-64) to attempt to recoup the ineligible amount. If amounts are not collected or on an active payment plan, the Board issues a final collection letter (RID-65) and refers the participant to TWC for warrant hold, which will bar future services to the individual until the recoupment is collected. Letters issued by the Board are maintained in the Program Integrity Reporting Tracking System (PIRTS), the tool for Board use in reporting and tracking childcare fact-finding, fraud determinations, and recoupments.

TWC monitors the Boards’ compliance with the recovery of improper payments through its subrecipient monitoring procedures. However, we noted that TWC is not consistently adhering to the guidelines for monitoring the policies and procedures issued to the Boards.

2022-029 (Continued)

We noted the following exceptions in the 40 cases selected for testing:

- Determination letters were not maintained in PIRTS for nine of the 40 cases tested.
- 1st collection letters were not maintained in PIRTS for 12 of the 40 cases tested.
- Final collection letters were not maintained in PIRTS for 11 of the 40 cases tested.

Improper payments for which the determination letter, 1st collection letter and/ or final collection letter were not retained totaled \$79,339 of the total improper payments of \$188,299 tested. Recoupment efforts were still in process for the cases noted above.

Questioned costs: None

Context: “See Condition”

Cause: Management is not adhering to the subrecipient monitoring procedures to ensure determination letters, 1st collection letters and final collection letters are obtained by the Boards and maintained in PIRTS.

Effect: Failure to obtain documentation of collection efforts may result in improper payments not being recouped.

Repeat Finding: No

Recommendation: We recommend management implement a process to ensure subrecipient reviews follow its subrecipient monitoring policies to verify that Boards are maintaining the appropriate documentation in PIRTS as required by TWC’s Childcare Services Guide (April 2022).

Views of responsible officials: The Texas Workforce Commission (TWC) acknowledges and agrees with the finding and concurs with the recommendation. The TWC’s Division of Fraud Deterrence and Compliance Monitoring’s Office of Investigation (FDCM/OI) oversees all matters related to fraud, waste, and abuse with respect to Federal programs the TWC passes to its subrecipients, primarily the 28 local workforce development boards (Board). This includes the subsidized childcare program provided for in the above-cited Federal awards. FDCM/OI has historically maintained rigorous internal controls to address fraud in all programs. However, during the COVID-19 pandemic, FDCM/OI was inundated with unprecedented ID fraud claims investigations associated to the CARES Act unemployment compensation (UC) programs. During the scope of this audit, the majority of FDCM/OI’s investigator resources were deployed to address UC ID fraud matters. FDCM/OI relied on the TWC’s Subrecipient Monitoring Department (SRM) to test Board compliance with respect to childcare improper payment reporting and recoupment. Historically, this is an area in which SRM monitors are not subject-matter experts. FDCM/OI is now in a position to devote more investigator resources to this area.

Corrective action plan: FDCM/OI investigators will review PIRTS reports on a regularly scheduled basis to ensure that Boards are uploading all required documentation related to childcare improper payments and taking collection efforts. The PIRTS system is in the process of being updated and is currently undergoing User Acceptance Testing. The updated system should allow for more robust reporting and controls. Additionally, FDCM/OI will provide more robust training and retraining to Boards that fall out of compliance. FDCM/OI will also develop an escalation policy in cases where Boards are not responsive to investigators’ requests for status updates or document uploads into PIRTS. FDCM/OI investigators will ensure that SRM monitors are fully briefed on childcare improper payment cases at a Board as part of SRM’s annual monitoring review of the Board. Finally, FDCM/OI will ensure that all relevant controlling documents, e.g. Workforce Development Letter 21-16, Change 3 and its attached Child Care Fact-Finder’s Desk Aid; and the TWC’s Child Care Services Guide are updated to incorporate these new procedures.

Implementation date(s): June 1, 2023

Responsible Persons: Jason Stalinsky, Deputy Division Director, Division of Fraud Deterrence and Compliance Monitoring

**STATE OF TEXAS
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS – OTHER AUDITORS
YEAR ENDED AUGUST 31, 2022**

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

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.

The University of Texas M.D. Anderson Cancer Center

2022-101

**Activities Allowed or Unallowed
Allowable Costs/Cost Principles
Reporting**

Federal Agency: U.S. Department of Health and Human Services
Federal Program Title: Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution, Cross-cutting
Assistance Listing Number: 93.498, Cross-cutting
Pass-Through Agency: N/A
Pass-Through Number: N/A
Award Number: Unavailable, Cross-cutting
Award Period: July 1, 2020 to December 31, 2020, Cross-cutting
Statistically Valid Sample: No and not intended to be a statistically valid sample
Type of Finding: Significant Deficiency
Questioned Costs: None
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(a)).

The University of Texas M.D. Anderson Cancer Center (Cancer Center) did not appropriately restrict user access to certain information resources that it uses to manage federal awards. Specifically, the Cancer Center did not always promptly remove user accounts when an employee transferred to a new position or otherwise did not require access. The Cancer Center also did not consistently ensure that administrative access was limited to appropriate account types. The Cancer Center has policies in place to periodically review and modify user access to information resources, including upon an employee's role change. However, the Cancer Center did not conduct effective user access reviews for all system levels to verify that access was appropriately restricted. After auditors brought these issues to the Cancer Center's attention, it removed the inappropriate access. Allowing users inappropriate access to information resources increases the risk of unauthorized changes to those systems.

In addition, the Cancer Center did not ensure that user access settings for all administrative accounts complied with policy requirements. The Cancer Center's policies require certain settings to help restrict access for administrative accounts. However, auditors identified certain accounts that did not meet those requirements. Not ensuring that all settings meet minimum requirements increases the risk of data loss or tampering.

Recommendations:

The Cancer Center should:

- Appropriately limit user access to information resources and strengthen its user access review process for all system levels.
- Ensure that user access settings for administrative accounts align with policy requirements.

2022-101 **(Continued)**

Views of Responsible Officials:

The Cancer Center acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Cancer Center will work to develop and implement corrective action to mitigate further issues.

Corrective Action Plan:

The Cancer Center will establish the following processes to enhance security procedures surrounding user access:

- IT personnel at the Cancer Center will review server admin groups on an annual basis per existing policies and procedures
- Annual reviews will coincide with the Cancer Center's fiscal year start every September as part of our existing GRC reviews
- During the year, automated notifications will be setup to alert the proper IT teams when server admin group changes occur during the year that need to be reviewed prior to the annual review
- Outcomes from each annual review will be documented for historical reference as needed

The finding concerning user access settings has been mitigated through the additional step to user profiles in the system. All admin group security access profiles are now in compliance with the Cancer Center's policies. No additional steps are necessary to mitigate this finding. The team will continue to monitor per policy.

Implementation Date: August 2023

Responsible Person: Craig Owen

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

FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT

YEAR ENDED AUGUST 31, 2022

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**STATE OF TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2022**

Summary Schedule of Prior Audit Findings – CLA

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 2021 Schedule of Findings and Questioned Costs
- Each finding in the 2021 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, 2022 has been prepared to address these responsibilities.

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

2020-007 (Continued)

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.

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(s): 3/31/2022

Responsible Persons: Warren Collier, Director of Federal Finance

Status: Corrective action 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

2020-011 (Continued)

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).

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.

2020-011 (Continued)

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.

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(s): 8/31/2022

Responsible Persons: Jeff Crozier, Manager of Multifamily Housing

Status: Corrective action was implemented.

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 date(s): 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

Status: The corrective action was partially implemented, and the finding was reissued in the current year reference number 2022-009.

Corrective action was implemented for CAPPs FIN and RMS. Password configuration deficiencies remain uncorrected for TIERS.

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)

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2021-004 (Continued)

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

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.

2021-004 (Continued)

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.

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.

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2021-004 (Continued)

“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 date(s): 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

Status: The corrective action was partially implemented, and the finding was reissued in the current year reference number 2022-010.

Corrective action was implemented related to the inclusion of department codes in the PACAP. The use of incorrect percentages used for reallocation entries remains uncorrected.

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, 1901TXOAHD, 2001TXOAHD, 2101TXOAHD, 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

2021-005 (Continued)

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.

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.

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2021-005 (Continued)

Implementation date(s): February 18, 2022

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

Status: Corrective action was implemented.

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)

ALN: 93.958
93.667 (nonmajor)
93.959 (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

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.

2021-006 (Continued)

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 date(s): 9/30/2022

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

2022 update: The Behavioral Health Services Section is implementing the indirect costs language into contracts with an anticipated implementation date of December 15, 2022.

Views of responsible officials - 2022: Accepted.

Corrective action plan - 2022: Behavioral Health Services updated the contracts to include indirect cost rate language (i.e., within Information Item D, Instructions for Report III 2023) and established indirect cost rates (i.e., within Report III-IV 2023) effective September 1, 2022. Behavioral Health Services incorporates the documents into the contract by reference and posts them to HHSC's Community Mental Health Contracts webpage. You can find language regarding indirect costs within Article II, Section 2 of Information Item D (Instructions for Report III 2023), and indirect cost rates on the 'RLM' tab within Report III-IV 2023.

Implementation dates - 2022: 9/1/2022

Responsible persons - 2022: Associate Commissioner, BH Contract Operations

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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.

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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 date(s): 10/1/2021

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

2022 update: The corrective action was partially implemented. While HHSC submitted FFATA reports, they were not submitted timely.

Views of responsible officials - 2022: Accepted

Corrective action plan - 2022: In December 2022, the Federal Funds Office (FFO) identified all prime awards with a potential subaward action date of 10/1/2021 or later. FFO is in the process of determining which of these have issued subawards for which no FFATA reporting has been received from the program areas. In addition, FFO has revised the subaward reporting templates for programs. The goal of the revised templates is to 1) clearly state instructions for the information requested and 2) delineate between a) earlier subawards that are being reported late and b) subawards that fall into the current reporting period. These changes will assist FFO in maintaining current reporting and bringing all past due reporting up to date. The goal is to have all past due subawards from 10/1/2021 forward submitted to FSRS by 12/31/2023.

FFO Drafted the FFO Policy – 05 – FFATA Reporting, and this policy was included in the Federal Award Management Manual released agency-wide on 1/26/2023. This policy states that “HHSC programs are responsible for collecting information required by FFATA from subrecipients and contractors. Programs must implement procedures to collect, and report required data.”

Implementation dates - 2022: 12/1/2022

Responsible persons - 2022: Director, Federal Funds
Director, Behavioral Health Services Operations

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

2021-008 (Continued)

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 (SSADMF), the National Plan and Provider Enumeration System (NPPES), the List of Excluded Individuals/Entities (LEIE), the Excluded Parties List System (EPLS), and any such other databases as the Secretary may prescribe. During the period the provider is enrolled, HHSC must check the LEIE and EPLS no less frequently than monthly.

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.

2021-008 (Continued)

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(s): 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

Status: The corrective action was not implemented, and the finding was reissued in the current year reference number 2022-014.

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

HEALTH AND HUMAN SERVICES COMMISSION

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"><i>1. If the hospital is accredited: a. Their last survey date b. The accreditation letter</i> <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>

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 date(s): August 31, 2022

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

Status: Corrective action was implemented.

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)

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 date(s): 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

Status: The finding was reissued in the current year reference number 2022-015. The corrective action was not completed in time for the Managed Care Organizations to use the new template for reports submitted in August 2022. MCO's will use the new template with reports submitted in August 2023.

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

2021-011 (Continued)

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

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.

2021-011 (Continued)

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(s): 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

Status: Corrective action 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)

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 date(s): February 28, 2022

Responsible persons: Chris Bergstrom, Director AMO

Status: Corrective action 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.
- 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.

2019-017 (Continued)

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 date(s): December 31, 2022

Responsible persons: Dana Williamson, Director of Policy Development Support, Medicaid CHIP Services

2019-017 (Continued)

2022 update: Corrective action is still ongoing and is on track for full implementation in December 2022 as expected.

Views of responsible officials – 2022: Agree

Corrective action plan - 2022: Money Follows the Person Demonstration (MFPD) conducted the following remediation activities:

MFPD staff provided training on May 4, 2022, reminding MCOs that they are expected to use the current version of consent form found in the program handbooks, as well as verify prior institutionalization for the required length of time. Local Intellectual and Developmental Disability Authorities (LIDDAs) were also provided this guidance in a meeting on August 2, 2022, with an opportunity to ask process questions at weekly meetings.

MFPD staff developed a monitoring process to ensure the correct form is submitted and the information on the form is accurate and complete. Compliance has improved since the implementation of the new process in August 2022.

Implementation date(s): December 2022

Responsible persons: Director of Policy and Program Development, Medicaid CHIP Services

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.

DEPARTMENT OF STATE HEALTH SERVICES

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 date(s): March 2022

Responsible persons: Leslie Aguilar, Accounting Director

Status: Corrective action was implemented.

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.

DEPARTMENT OF STATE HEALTH SERVICES

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 date(s): March 1, 2022

Responsible persons: Patty Melchior, Director, Contract Management Section

Status: Corrective action was implemented.

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.

2020-027 (Continued)

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.

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.

2020-027 (Continued)

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 date(s): 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.

Implementation date(s): 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

2022 update: This corrective action was partially implemented. Written instructions outlining the process of requesting access to CHRS were implemented. DSHS continues to explore the feasibility of replacing CHRS.

2020-027 (Continued)

Views of responsible officials - 2022: DSHS agrees that procedures for approving access to these systems could have been made more uniform. DSHS Immunization Registry managers improved procedures to collect and retain electronic copies of all system access requests beginning March 2021. Managers will continue to follow these procedures moving forward

Corrective action plan - 2022: Child Health Reporting System (CHRS): Processes to create a uniform way to request access to CHRS were implemented in March 2021. There are written instructions outlining the process based on whether the requester is DSHS staff, regional/local health department, or a school. The process is working well and will continue. Separately, the program is exploring the feasibility of replacing CHRS to allow the program to customize all aspects, including a simplified request system and user management. The goal is to initiate the building of the replacement by 12/31/23 unless available resources are needed for higher priority issues within the Division. Until then, the program will create a process to track who has CHRS access by 3/31/2023 to better control access to CHRS.

DSHS Immunization Registry incorporated standard operating procedures in 9/30/2020 to grant/revoke staff access to ImmTrac2 and Integrated Provider Relationship Management (IPRM) Systems with supporting documentation at the program level.

Implementation date(s): December 31, 2023

Responsible persons: Director; Assessment, Compliance, and Epidemiology Branch

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)

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(s): February 10, 2022

Responsible Persons: Danny Shea, TRR Senior Program Manager

Status: This corrective action was not implemented, and the finding was reissued in the current year as reference number 2022-022.

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(s):

- 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

Status: This corrective action was partially implemented, and the finding was reissued in the current year as reference number 2022-021.

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(s): 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

Status: Corrective action was implemented.

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).

2021-015 (Continued)

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.

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(s): October 2021

Responsible Persons: Linda Natal, Director Contracts and Procurements

Status: Corrective action was implemented.

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)

- 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(s): February 28, 2022

Responsible Persons: Heather Hall, Chief Information Officer

Status: Corrective action was implemented.

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

2021-017 (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: 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(s): N/A

Responsible Persons: Clay Cole, Unemployment Insurance Division Director

Status: Corrective action was implemented.

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
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.

2021-018 (Continued)

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.

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(s): October 2022

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

Status: Corrective action was implemented.

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: Unemployment Insurance
Various
Various

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

2021-019 (Continued)

Statistically Valid Sample: No, and not intended to be a statistically valid sample
Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria or specific requirement: Per 2 CFR §200 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)

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)

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(s): Ongoing

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

Status: Corrective action was implemented.

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

TEXAS WORKFORCE COMMISSION

2021-020 (Continued)

Pass-Through Agency: N/A

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(s): May 2021 for PUA waivers; December 2021 for FPUC and TBD for LWA

Responsible Persons: Clay Cole, Unemployment Insurance Division Director

Status: Corrective action was implemented.

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(s): July 15, 2021

Responsible Persons: Teri Goodwin, Financial Reporting Grant Accountant

Status: Corrective action was implemented.

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(s): 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

Status: Corrective action was implemented.

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

2021-023 (Continued)

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(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(s): 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

Status: Corrective action was implemented.

Summary Schedule of Prior Audit Findings – Other Auditors

Federal regulations (Title 2, Code of Federal Regulations, Section 200.511(a)) 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 2021 Schedule of Findings and Questioned Costs.
- Each finding in the 2021 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, 2022) has been prepared to address these responsibilities.

Sam Houston State University

- 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

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, 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
Statistically valid sample:	No and not intended to be a statistically valid sample
Type of finding:	Significant Deficiency and Non-Compliance
Questioned Costs:	\$970
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)).

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).

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.

Views of Responsible Officials 2022:

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. New staff involved in Registrar's Office were reminded of the regulations surrounding resignations during scheduled breaks.

Corrective Action Plan 2022:

In addition to the internal audit currently completed, another layer of internal audit will be implemented. The Financial Aid Office will verify that appropriate charges are included/excluded as necessary, unaccepted aid is not considered eligible for post-withdrawal disbursement as well as verify the last date of attendance does not fall in a scheduled break. In addition, newer staff involved in Registrar's Office were reminded of the regulations surrounding resignations during scheduled breaks.

Implementation Date(s): January 2023

Responsible Person: Amy Wilson

Stephen F. Austin State University

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: 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.

2020-104 (Continued)

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.

Corrective Action:

Corrective action was taken.

2020-105 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, P063P192315; and 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: 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 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).

2020-105 (Continued)

Stephen F. Austin State University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

For 7 (11 percent) of 61 students tested, the University did not accurately report campus-level or program-level data elements to NSLDS. Specifically:

- For 4 students, the enrollment status effective date was reported incorrectly. The date reported for those enrollment level changes was the date when the University processed the student's drop request, rather than the actual effective date of the enrollment status change. The dates reported for those 4 students ranged from 3 days to 57 days after the actual effective date of the enrollment level change.
- For 2 students, the program-level enrollment status effective date was reported incorrectly because it was updated with a new date although the student did not have a change in enrollment level.
- For 1 student, the effective date for the student's withdrawn status was reported incorrectly. That student was determined to have never attended the Fall 2019 term. The University incorrectly reported the date that it determined the student never began attendance, rather than the student's actual last date of attendance, which was the last day of the prior term (Spring 2019).

The errors discussed above occurred because the University (1) has not configured its student information system to accurately report student enrollment information to NSLDS and (2) did not have a process to ensure that student enrollment information reported to NSC was accurately reported to NSLDS. Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendation:

The University should strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2020:

The University will strengthen controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials 2021:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2021:

The University has partially implemented the management action plan. The Registrar's Office continues to work with Information Technology Services to develop reports to aid in ensuring campus-level and program-level elements are reported to NSLDS in a timely manner.

2020-105 (Continued)

Views of Responsible Officials 2022:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2022:

The University has partially implemented the management action plan. The Registrar's Office has worked with Information Technology Services to design a report to aid in ensuring campus-level and program-level data elements are reported to NSLDS accurately. The report is scheduled to be operational for January 2023.

Implementation Date(s): January 2023

Responsible Person: Rachele Garrett, Interim Executive Director of Enrollment Management

Texas A&M University

2021-101 Equipment and Real Property Management

Federal Program Title: **Research and Development Cluster**
Federal Agencies: **U.S. Department of Defense, U.S. Department of Health and Human Services, National Science Foundation**
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: **2021**
Status: **Implemented**

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

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)

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

Corrective Action:

Corrective action was taken.

2021-102

Subrecipient Monitoring

Federal Program Title:	Research and Development Cluster
Federal Agencies:	U.S. Department of Education, National Science Foundation
Award year:	See below
Award number:	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:	2021
Status:	Implemented

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)).

2021-102 (Continued)

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.

Corrective Action:

Corrective action was taken.

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.

The following awards were affected by the issues discussed above.

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
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

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: **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.

Corrective Action:

Corrective action was taken.

2020-108 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, P063P195286; and CFDA 84.268, Federal Direct Student Loans, P268K205286
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)).

2020-108 (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).

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.

2020-108 **(Continued)**

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.

Texas A&M University – Corpus Christi

2020-110 Special Tests and Provisions – Verification

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, 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
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

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).

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.

2020-110 (Continued)

- 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.

Corrective Action:

Corrective action was taken.

2020-111 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, P007A194138; CFDA 84.063, Federal Pell Grant Program, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425
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)).

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.

Views of Responsible Officials 2022:

The difference between the Institutional Charges and Charges used in the R2T4 calculation was due to a defect in BANNER.

The defect has been identified and a “patch” has been installed to prevent this from happening in the future. The Department of Information Technology installed the fix on August 5, 2022.

Corrective Action Plan 2022:

A Compliance report has been developed to assist in monitoring/comparing the original charges, as determined by Student Billing versus the charges used in the R2T4 (SFAWDRL) calculation. This report will run on a weekly basis to Assist in identifying any future anomalies caused by BANNER.

Implementation Date(s): January 2023

Responsible Persons: Enrique Garcia Jr. and Tracie Perez

2020-112 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, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425
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 intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas A&M University – Corpus Christi (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

For 35 (57 percent) of 61 students tested, the University did not accurately report program-level data elements to NSLDS. Specifically, the University incorrectly reported the program enrollment effective date as the date that it ran the enrollment reporting process in its student information system, rather than the actual effective date of the student’s enrollment status. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.

For 2 (10 percent) of 21 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students’ graduated status was not reported to NSLDS in a timely manner. Those two students’ graduated statuses were reported to NSLDS 84 days and 92 days after the students graduated. Those errors occurred because the University did not certify its Fall 2019 graduated statuses to NSC in a timely manner.

In addition, the University did not always ensure that the files it uploaded to NSC were complete. Auditors reviewed the transmission of graduated student records to NSC for the Summer 2020 term and determined that only 338 of the 638 total records were uploaded. After auditors brought the issue to the University’s attention, it resubmitted the file to NSC.

2020-112 (Continued)

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.*

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*

2020-112 (Continued)

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.

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.*

2020-112 (Continued)

Views of Responsible Officials 2022:

We have undertaken significant efforts to improve our enrollment reporting practices since Spring 2021. Since Spring 2021, the University has initiated other programmatic changes to bring to our reporting that are in line with best and promising practices for enrollment reporting. These include:

- *Performing sample audits from students who had an enrollment status change.*
- *Updating processing manual and performing annual review.*
- *Increased the number of transmission from the National Student Clearinghouse (NSC) to the National Student Loan Data System (NSLDS).*

NSDLS Reporting Issues

Beginning July 2022, the NSLDS began to modernize their platform and halted any submissions to be submitted.

In preparation for Federal Student Aid (FSA) deployment of their modernized platform, and as part of the standard reporting process, the Clearinghouse received and responded to the scheduled monthly July 2022 NSLDS Roster Distribution on July 5, 2022. The Clearinghouse also submitted enrollment updates to NSLDS on July 15, 2022. Additionally, the Clearinghouse received and responded to the mid-month ad hoc NSLDS rosters on July 18, 2022. July 25, 2022, NSLDS released the information regarding the halting of enrollment rosters until the migration was completed.

On August 31, 2022- FSA released a notification that stated: NSLDS Enrollment Reporting – We continue to make progress with identifying and resolving issues related to enrollment reporting; however, we will not begin disseminating September Enrollment Rosters on Sept. 1 as anticipated. More detailed information can be found here: <https://fsapartners.ed.gov/knowledgecenter/library/electronic-announcements/2022-08-31/nslds-professional-access-documentationenrollment-reporting-and-postscreening-delays-audit-purposes>.

Corrective Action Plan 2022:

Strengthen Data Auditing

To remain proactive in the identification and correction of student data errors, it is the job of the Enrollment Data Auditor to perform internal audits on student submission data.

These audits can be performed at any time, but it is advantageous to perform them after the NSLDS data submissions at the end of each semester. Performing audits at that time ensures that the majority of student data will be current. This is addition to the audit we perform before submitting to the NSC by running the enrollment report in audit mode. That report is done monthly.

The student population which will be audited is up to the auditor to determine, but one practice which can prove very beneficial is to build an auditing ‘profile.’ This profile should consist of problem or unusual cases which the auditor may encounter through simple day to day operations. Such examples include:

- *Students whose schedules are backdated*
- *Students whose program data is unusual*

Combine these students with a random sample from the most recent submission file to produce an adequate sample.

2020-112 **(Continued)**

Once a group has been selected, perform an audit on the student's enrollment record:

- 1. Screenshot SGASTDN, SZAREGS, NSC, & NSLDS. The Records Specialist I will gather the data from Banner and NSC and the Associate Registrar will gather data from NSLDS.*
- 2. Compare actual (SGASTDN/SZAREGS) to reported (NSC/NSLDS).*
- 3. Identify any discrepancies in the data as reported, or in the data as it is on record.*
- 4. Update and Correct Banner/NSC/NSLDS as needed.*

The Registrar's enrollment reporting team will also receive in-depth training at least once a year to stay abreast of any enrollment reporting updates provided by National Student Clearinghouse or NSLDS. This will include webinars, training, and summits that are offered by NSC.

Implementation Date(s): Summer 2022

Responsible Persons: Melissa Chapa and Christie Roberts

Texas Southern University

- 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.

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.

Views of Responsible Officials 2022:

Cost of Attendance (COA)

The Office of Financial Assistance agrees with the auditor's finding indicating that 1 of 16 students tested had an incorrect COA specifically related to the failure of proration to the student's books and supplies budget from full-time to half-time.

General Controls

The Office of Information Technology (OIT) agrees with auditors finding on employee transfer from Financial Aid to another department and access was not removed on a timely basis. We believe this was anomaly caused by staff turnover and timing of getting a data owner trained on the Banner Security process. To minimize potential points of failure OIT will implement a new Banner Security review procedure.

Corrective Action Plan 2022:

Cost of Attendance (COA)

The Office of Financial Assistance has adjusted the banner rules used to calculate the Cost of Attendance related to books and supplies to ensure that our algorithmic budgeting rules were written correctly. We were able to identify that the key used to award books and supplies to undergraduate students did not list a level code. We have since then added the level code to all budget groups, which will prevent students from falling into a defaulted budget group. We have tested this process and found that the changes have successfully calculated books and supplies for undergraduate students.

Implementation Date(s): July 2022

Responsible Person: Dr. Latisha Addison

General Controls

OIT will implement new Banner security procedure effective January 2, 2023, and provide multiple training session to module owners on new procedure.

Implementation Date(s): January 2, 2023

Responsible Person: Venki Worathur

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

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.

2020-114 (Continued)

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.

Views of Responsible Officials 2022:

The Office of Information Technology (OIT) agrees with auditors finding on employee transfer from Financial Aid to another department and access was not removed on a timely basis. We believe this was anomaly caused by staff turnover and timing of getting a data owner trained on the Banner Security process. To minimize potential points of failure OIT will implement a new Banner Security review procedure.

Corrective Action Plan 2022:

OIT will implement new Banner security procedure effective January 2, 2023, and provide multiple training session to module owners on new procedure.

Implementation Date(s): January 2, 2023

Responsible Person: Venki Worathur

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).

2020-115 (Continued)

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).

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.

2020-115 (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.

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.

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.

2020-115 (Continued)

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.

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.

Views of Responsible Officials 2022:

Enrollment Reporting

The University acknowledges and agrees with the enrollment reporting finding and recommendation.

General Controls

The Office of Information Technology (OIT) agrees with auditors finding on employee transfer from Financial Aid to another department and access was not removed on a timely basis. We believe this was anomaly caused by staff turnover and timing of getting a data owner trained on the Banner Security process. To minimize potential points of failure OIT will implement a new Banner Security review procedure.

2020-115 (Continued)

Corrective Action Plan 2022:

Enrollment Reporting

The University has updated its data extract to the National Student Clearinghouse (NSC) and business processes to ensure that accurate data for students' changes in enrollment status are accurately reported to the National Student Loan Database System (NSLDS) with the appropriate timeframe.

The appropriate enrollment status updates have been reported to NSLDS for the students who ceased to be enrolled on at least a half-time basis or changed their permanent address.

Implementation Date(s): August 2022

Responsible Person: Chantel Jefferson

General Controls

OIT will implement new Banner security procedure effective January 2, 2023, and provide multiple training session to module owners on new procedure.

Implementation Date(s): January 2, 2023

Responsible Person: Venki Worathur

Texas Tech University

2020-117 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, P063P192328; and CFDA 84.268, Federal Direct Student Loans, P268K202328
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 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.

2020-117 (Continued)

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.

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.

Views of Responsible Officials 2022:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve this process.

Corrective Action Plan 2022:

The corrective action plan and implementation dates are as follows:

1. Created a job to remove false registration headers. The headers appear when a registration is touched but the student does not register.
 - a. Implemented in September 2022
2. Created a job to find all graduated records to mark as G status once a student graduates. The previous job missed putting the “G” status on students randomly. We could find no pattern.
 - a. Implemented in March 2022

Both jobs are completed, and the enrollment file updated prior to uploading to the National Student Clearinghouse.

Implementation Date(s): March 2022 and September 2022

Responsible Person: Dr. Rob S. Kniss, Executive Director for Financial Aid and Scholarships

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

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.

Views of Responsible Officials 2022:

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.

Corrective Action Plan 2022:

Texas Tech University Health Sciences Center (TTUHSC) will review internal enrollment change processes to assure the accurate status start dates are being reported. We will develop reports that will enable us to identify the unofficial withdrawn population and will use this information to update withdrawal dates to accurately reflect the last date of attendance as reported by faculty. We will also work on ways to identify any other inaccurate status start dates and work to correct those.

We will also work to gain access to NSLDS for new staff so that they can make these changes directly in the NSLDS database in a timely manner.

Implementation Date(s): Fall 2023

Responsible Persons: Amanda McSween and Jayme Darnell

Texas Woman's University

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

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, 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
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 1087II). 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).

2020-121 (Continued)

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.

Corrective Action:

Corrective action was taken.

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.

Corrective Action:

Corrective action was taken.

2020-123 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, 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**

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, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

2020-123 (Continued)

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.
- 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.

2020-123 (Continued)

- 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.

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.

2020-123 (Continued)

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.

Views of Responsible Officials 2022:

TWU acknowledged and agreed with the findings and recommendations. We developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period. We strengthened our controls to ensure returns of Title IV funds are calculated correctly. We strengthened our monitoring controls to detect and correct errors.

Corrective Action Plan 2022:

The Office of Student Financial Aid developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1. Policies and procedures were updated to ensure that returns of Title IV funds are accurately calculated in regards to modules within a term. 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 appropriate Title IV programs. Return of Title IV funds calculation and adjustments are processed weekly. A second level review of a random selection of withdrawals is completed to maintain compliance with the requirements.

Implementation Date(s): February 2022

Responsible Persons: Lacey Thompson and Jessica Hogan

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

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).

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.

2020-124 (Continued)

- 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.

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.

Views of Responsible Officials 2022:

The Registrar's Office accepts the recommendations of the State Auditor's [Office] to strengthen our controls for NSLDS reporting, specifically in regards to campus and program level data. Per the findings from the 2020 and 2021 audits, the Registrar's Office has implemented additional auditing measures to address reporting discrepancies.

2020-124 (Continued)

Corrective Action Plan 2022:

The Registrar has completed regular checks of NSLDS to confirm accurate data transmission. These checks occur 2-3 times per semester and are documented via spreadsheet with the same 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(s): January 2023

Responsible Person: Jenna Lee

2020-125 Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security

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, 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
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 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.

Corrective Action:

Corrective action was taken.

University of Houston

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

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, 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
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

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.

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.

2020-126 (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 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.

Views of Responsible Officials 2022:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and implemented corrective action to further improve the process.

Corrective Action Plan 2022:

The University of Houston has implemented an automated process to prevent incarcerated students from receiving federal financial aid. Each term, students who are enrolled in online classes only (no in-person enrollment) are identified via a query. Those students are then assigned a task on their myUH To Do List to complete a questionnaire that asks if they are incarcerated. Students who answer "no" have their financial aid released for disbursement. If a student answers "yes", the student's aid is cancelled. If a student reaches out because they have accidentally answered "yes", the student must provide a notarized statement to confirm the correct answer. Disbursement of all aid for students enrolled in all online classes is on hold until the correct, negative response is received.

Implementation Date(s): August 1, 2022

Responsible Persons: Briget Jans and Lety Gallegos

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 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 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).

2020-132 (Continued)

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.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.

Views of Responsible Officials 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.

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:

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.

Views of Responsible Officials 2022:

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

Corrective Action Plan 2022:

The error occurred due to a miscalculation when building the cost of attendance. The above corrective action worked to identify any issues in PS compared to the calculated cost of attendance, but did not check the creation of the cost of attendance/budgets. UHCL will implement a business process to review the original calculations of the cost of attendance figures so that errors do not occur.

UHCL followed our business process to update the housing budget when conflicting information is received, but it is future dated for the term following receipt of the information. We are requesting confirmation from the Department of Education to confirm, but if this is incorrect, a query will be build to identify and update the students cost of attendance when information is received.

Implementation Date(s): March 2023

Responsible Person: Holly Nolan

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.

Corrective Action:

Corrective action was taken.

2020-133 Special Tests and Provisions – Verification

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 84.007, 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:	\$0
Repeat finding:	No
Initial Year Written:	2020
Status:	Partially Implemented

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).

2020-133 (Continued)

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.

Views of Responsible Officials 2022:

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

2020-133 (Continued)

Corrective Action Plan 2022:

UHCL has updated the chart the Verification counselor uses to separate income to be more specific about how to divide each element of ISIR data when a student is separated/divorced. We will also pull more verification files that have corrections made to verify the process. If any issues are found, further training and checks will be processed.

Implementation Date(s): February 2023

Responsible Person: Holly Nolan

2020-134 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, 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

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 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)).

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.

2020-134 (Continued)

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.
- 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.

2020-134 (Continued)

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.

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.
- 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.

2020-134 (Continued)

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.

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.

Views of Responsible Officials 2022:

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

Corrective Action Plan 2022:

During file review, UHCL will also review the Return Report to make sure all returns were processed within the required timeline.

The Return Counselor will run the module query to identify students that have withdrawn from multiple modules in a term. This query identifies the date of withdrawal for each module since the Registrar updates the date to reflect the withdrawal date of the student.

Implementation Date(s): April 2023

Responsible Person: Holly Nolan

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)).

2020-134 (Continued)

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.

Corrective Action:

Corrective action was taken.

2020-135 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, P063P193465; and CFDA 84.268, Federal Direct Student Loans, P268K203465
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 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)).

2020-135 (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 – 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.
- 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.

2020-135 (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:

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.

Views of Responsible Officials 2022:

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

Corrective Action Plan 2022:

Vacancies in critical positions created a challenge with regard to implementing the previously agreed upon plan to resolve this finding. Moving forward, the plan will be fully executed as stated.

When extracting the information, the system does not appear to be pulling it correctly. We will need to seek counsel from Oracle or the internal Functional Analyst for review and assistance to resolve this matter.

Registrar's Office staff will be retrained to comply with this finding. When a program plan change is requested after the start of the term, the current program will remain in effect until the day before the start of the subsequent term denoting a Discontinued status for that date. Conversely, the new program will have a status start date equal to the beginning of the subsequent term date.

A query will be built to identify the program plan by term and perform subsequent updates if needed. The query will be used as a periodic review of the data to ensure accuracy.

Implementation Date(s): April 2023

Responsible Person: Andrea J. Celestine

University of North Texas

2020-136 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, P063P192293; and CFDA 84.268, Federal Direct Student Loans, P268K202293
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 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.

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 2022:

The University acknowledges the findings. The University recognizes the importance of accurate and timely enrollment reporting and has put measures in place to ensure NSC reporting to NSLDS is timely.

The University acknowledges and agrees with the finding regarding the inaccurate reporting of the program begin dates or enrollment effective dates. Changes were believed to be effective in addressing the primary issue from the 2020 audit to ensure students were not reported with a program begin date that only reflected the action date of the change without respect to the term dates. However, in the new finding, there was one instance in which the new programmed logic did not account for prior terms and future term attendance. This is being corrected.

Corrective Action Plan 2022:

The University of North Texas Registrar's Office has begun to take corrective action. As a result of these findings, the University of North Texas Registrar's Office is working with UNT's Information Technology Systems Support to update the logic to the data for enrollment reporting requirements (program begin date and campus and program enrollment status effective dates). UNT's Financial Aid and Scholarships Office has updated unofficial withdraw procedures to ensure the program effective date is reported accurately when submitted to NSLDS.

Implementation Date(s): January 2023

Responsible Persons: Kimberley Wells and Ashley Wheelis

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.

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 measurable against a norm and a quantitative component that consists of the pace at which students must progress through their program to ensure that they will graduate within the maximum time frame required to complete their education. For a graduate program, a period defined by the institution that is based on the length of the educational program should be used to determine the maximum time frame for the quantitative component of SAP. (U.S. Department of Education, *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.

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.
- 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.

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.

2020-137 (Continued)

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: 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.

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: 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.

Views of Responsible Officials 2022:

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

Corrective Action Plan 2022:

The University will implement significant process enhancements, specifically retraining staff regarding the manual recalculating of term budgets.

Implementation Date(s): March 2023

Responsible Person: Garrick D. Hildebrand, Director of Financial Aid

2020-137 (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; 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.

Corrective Action:

Corrective action was taken.

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.

Corrective Action:

Corrective action was taken.

2020-138 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, P379T208229
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

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.

Corrective Action:

Corrective action was taken.

2020-139 Special Tests and Provisions – Verification

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: Unknown
Repeat finding: No
Initial Year Written: 2020
Status: Implemented

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).

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).

2020-139 (Continued)

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.

Corrective Action:

Corrective action was taken.

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).

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.

2020-139 **(Continued)**

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.

Corrective Action:

Corrective action was taken.

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.

2020-140 (Continued)

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.

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 its business processes to include new reports and has implemented a second-level review.

Views of Responsible Officials 2022:

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

2020-140 (Continued)

Corrective Action Plan 2022:

The University will implement significant process enhancements, specifically to update business processes to incorporate a second level review of data once processed.

Implementation Date(s): March 2023

Responsible Person: Carla Dixson, Associate Director of Financial Aid

2020-141 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, P063P198229; and CFDA 84.268, Federal Direct Student Loans, P268K208229
Statistically valid sample: No and not intended to be a statistically valid sample
Type of finding: Significant Deficiency and Noncompliance
Questioned Costs: \$0
Repeat finding: No
Initial Year Written: 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 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).

2020-141 (Continued)

For all 60 (100 percent) students tested, the University did not report enrollment status changes or did not accurately report campus-level or program-level data elements to NSLDS. Specifically:

- For all 60 students tested, the program credential level was reported incorrectly. The University reported the program credential level as “99 - Non-Credential Program (Preparatory Coursework/Teacher Certification)” for all students instead of the student’s actual credential level (for example, Bachelor’s degree or Master’s degree). Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system and would have affected all students enrolled at the University.
- For all 60 students tested, the program begin date was reported incorrectly. The University reported the date that the students declared their majors or were otherwise approved to enroll in the programs, instead of the first day of the term in which the students actually began attendance in the programs. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.

The University made additional reporting errors for 59 (98 percent) of the 60 students tested:

- For 30 students, the University did not report a graduated status to NSLDS. The University asserted that it reported those graduated statuses to NSC; however, it did not have a process in place to ensure that graduated statuses were reported to NSLDS. This issue would have affected all students that graduated from the University in the 2019-2020 award year.
- For 5 students, the University did not report a withdrawal status to NSLDS. Those 5 students unofficially withdrew from either the Fall 2019 or Spring 2020 term. The University had a process to identify students who have unofficially withdrawn from a term for purposes of the return of Title IV funds; however, the University did not have a process to report those students as withdrawn to NSLDS.
- For 7 students, the University did not report a withdrawal status to NSLDS for students who officially withdrew or reported the withdrawal status incorrectly.
- For 17 students, the University did not report enrollment level status changes to NSLDS or reported those changes incorrectly.

The errors discussed above occurred because the University (1) has not established formal policies and procedures for its enrollment reporting processes, (2) has not configured its student information system to accurately report student enrollment and program information to NSLDS, and (3) does not have a process to monitor student enrollment and program information reported to NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

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.

2020-141 (Continued)

Corrective Action Plan 2020:

The University will implement significant changes and improvements in the external reporting function to help ensure accurate and timely data submission. The University has identified three key areas requiring change – data validation, ownership, and organizational structure.

- *The University will evaluate ways to improve data validation in certain systems where data are initially captured. This change will help reinforce data integrity and mitigate errors in data submissions.*
- *The University will update and simplify related process flows, policy manuals, and master calendars. This change will help ensure continuity, redundancy, and end-to-end ownership.*
- *The University will consider changes to the organizational structure. This change will help improve review control and overall accountability.*

Views of Responsible Officials 2021:

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

Corrective Action Plan 2021:

The University will implement significant changes and improvements in the external reporting function to help ensure accurate and timely data submission. The University has identified three key areas requiring change – data validation, ownership, and organizational structure.

The University will evaluate ways to improve data validation in certain systems where data are initially captured. This change will help reinforce data integrity and mitigate errors in data submissions.

Completed (September 2021) – The University has employed new measures to improve data validation.

- *Performs daily data extracts to identify and troubleshoot data issues prior to analysis and publication.*
- *Runs manual and automated dataset checks, tabulations, and comparisons to ensure data integrity from input (data capture) to output (publication/export).*

The University will update and simplify related process flows, policy manuals, and master calendars. This change will help ensure continuity, redundancy, and end-to-end ownership.

Completed (September 2021) – The University has employed new measures to improve data validation.

- *Performs daily data extracts to identify and troubleshoot data issues prior to analysis and publication.*
- *Runs manual and automated dataset checks, tabulations, and comparisons to ensure data integrity from input (data capture) to output (publication/export).*

The University will consider changes to the organizational structure. This change will help improve review control and overall accountability.

Completed (July – October 2021) – The University has reorganized the data reporting team to include new leadership with more relevant experiences and a new staff with role clarity and fresh perspectives.

Views of Responsible Officials 2022:

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

2020-141 **(Continued)**

Corrective Action Plan 2022:

The University will implement significant process enhancements, specifically to update business processes related to error resolution between various reporting systems and departments.

Implementation Date(s): *March 2023*

Responsible Persons: *Garrick D. Hildebrand, Director of Financial Aid, Jamie Lee, University Registrar, and Shinae Yoon, Director of Strategic Analysis and Reporting*

University of Texas at Arlington

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

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, 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
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

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.

2020-142 (Continued)

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.

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.

Views of Responsible Officials 2022:

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 are not employed in the Office of Financial Aid. Additionally, the issues of inappropriate granting of permissions to access has been rectified through training of new personnel.

Corrective Action Plan 2022:

Work is needed to remediate security roles within the various offices – beginning with areas impacted by this audit. This project is active. Here is a summary of work performed in the Financial Aid Security Redesign project #PRJ0012194.

Create Dynamic roles that can be automatically assigned based on criteria. These roles will be based on a user's job function and the area in which they work. We also hope to simplify the access request process. Create a sustainable process for the functional areas to have full visibility to those who have access to their data and give them better control over who should continue to have access through annual audits and/or proper role assignment and access level validation. This will eliminate access to sensitive data to those who do not need it for job functions. Establish a security design process where the Business Analyst will work with all MyMav functional areas to analyze their security roles and help design the changes.

Here are the steps needed to complete this project. This phase is scheduled to close May 2023.

- *Met to develop a solution for role-based security profiles in MyMav*
- *Currently working with departmental personnel to test these solutions*

2020-142 (Continued)

- *Once completed, implement these solutions in a test environment*
- *Field testing to follow until the improvements are deemed ready for production environments*
- *When this occurs, the changes will be published in the production environment in Financial Aid*
- *This should complete the remediation for this finding*

Implementation Date(s): May 2023

Responsible Persons: Karen Krause, Office of Financial Aid, and Keith Halman, Office of Information Technology

2020-143 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, P063P192335; and CFDA 84.268, Federal Direct Student Loans, P268K202335
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

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).

2020-143 (Continued)

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).

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.

2020-143 (Continued)

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.

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.

Views of Responsible Officials 2022:

Enrollment Reporting

The University acknowledges and agrees with the enrollment reporting finding. The University developed and implemented corrective action to improve and update the processes associated with enrollment reporting.

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 are not employed in the Office of Financial Aid. Additionally, the issues of inappropriate granting of permissions to access has been rectified through training of new personnel.

Corrective Action Plan 2022:

Enrollment Reporting

The University developed and implemented significant process enhancements to address the enrollment reporting finding. The Office of Information Technology worked with the Office of the Registrar to determine necessary modifications to the University NSC reporting script, specifically to indicate the term start date as the program begin date when a student changes their program in advance of an upcoming term. The result of the NSC reporting modifications is that rather than reporting the date the plan change becomes effective in the SIS, the University now reports the first date of the term the student begins attendance in the program. The University also implemented internal business processes and controls in an effort to avoid student program changes occurring mid-term in the SIS. In recent enrollment reporting, these modifications have eliminated the issues outlined in the audit findings report related to enrollment reporting.

Implementation Date(s): August 2022

Responsible Persons: Kimberly Tate, Amanda Godwin (Office of the Registrar), and Keith Halman (OIT)

2020-143 (Continued)

General Controls

Work is needed to remediate security roles within the various offices – beginning with areas impacted by this audit. This project is active. Here is a summary of work performed in the Financial Aid Security Redesign project #PRJ0012194.

Create Dynamic roles that can be automatically assigned based on criteria. These roles will be based on a user's job function and the area in which they work. We also hope to simplify the access request process. Create a sustainable process for the functional areas to have full visibility to those who have access to their data and give them better control over who should continue to have access through annual audits and/or proper role assignment and access level validation. This will eliminate access to sensitive data to those who do not need it for job functions. Establish a security design process where the Business Analyst will work with all MyMav functional areas to analyze their security roles and help design the changes.

Here are the steps needed to complete this project. This phase is scheduled to close May 2023.

- *Met to develop a solution for role-based security profiles in MyMav*
- *Currently working with departmental personnel to test these solutions*
- *Once completed, implement these solutions in a test environment*
- *Field testing to follow until the improvements are deemed ready for production environments*
- *When this occurs, the changes will be published in the production environment in Financial Aid*
- *This should complete the remediation for this finding*

Implementation Date(s): May 2023

Responsible Persons: Karen Krause, Office of Financial Aid, and Keith Halman, Office of Information Technology

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**
Initial Year Written: **2012**
Status: **Partially Implemented**

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:

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
12.000	U.S. Department of Defense	N00014-95-1-0885	June 1, 1995, to May 31, 1998
47.041	Engineering	EEC-1160494	September 1, 2012, to August 31, 2017
47.070	Computer and Information Science and Engineering	ACI-1341711	November 1, 2013, to October 31, 2019
47.076	Education and Human Resources	DGE-0549417	July 1, 2006, to October 31, 2012

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 2021:

The University concurs with the findings.

Corrective Action Plan 2021:

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.

2021-103 (Continued)

Views of Responsible Officials 2022:

The University is aware of the areas noted in the findings and has continued to emphasize the importance of inventory compliance to all departments on various occasions. The University is exploring additional tools for effective communication, training and oversight.

Corrective Action Plan 2022:

The University has continued to implement significant process enhancements in the areas noted in the findings. In addition to the regular updates communicated to the departments, we are expanding our communication to include a Microsoft Teams channel to provide more information to all departments. The proposed revisions to the Handbook of Business Policy (HBP) will be used as a tool to start conversations with departments to address areas noted in the findings.

Implementation Date(s): June 2023

Responsible Person: Lori Peterson

University of Texas at Dallas

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:	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.

Corrective Action:

Corrective action was taken.

University of Texas at El Paso

2020-150 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 number: CFDA 84.063, Federal Pell Grant Program, P063P192338; and CFDA 84.268, Federal Direct Student Loans, P268K202338
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: 2017-148 and 2016-146
Initial Year Written: 2016
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), 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).

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).

2020-150 (Continued)

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.

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

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, 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: \$0
Repeat finding: No
Initial Year Written: 2020
Status: Partially Implemented

If a student transfers from one institution to another institution during the same award year, the institution to which the student transfers must request from the Secretary of the U.S. Department of Education, through the National Student Loan Data System (NSLDS), updated information about that student so that it can make certain eligibility determinations. The institution may not make a disbursement to that student for seven days following its request, unless it (1) receives the information from NSLDS in response to its request or obtains that information directly by accessing NSLDS and (2) the information it receives allows it to make the disbursement (Title 34, CFR, Section 668.19).

For 2 (67 percent) of 3 transfer students tested, the University disbursed funds without first reviewing the students’ financial assistance history from NSLDS. Both students were admitted to the University for the Spring 2020 term. The University received the application for student financial assistance for those two students in January 2020; however, the University had already performed its transfer monitoring process for the Spring 2020 term in December 2019 and did not perform it again after that date. The University did not overaward student financial assistance as a result of those two errors; however, not reviewing the financial assistance history from NSLDS prior to disbursing funds increases the risk that the University could overaward financial assistance to students.

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.

2020-155 (Continued)

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.

Views of Responsible Officials 2022:

We acknowledge this finding and would like to note that when students are selected during the process of extracting a financial aid history file (FAH), the student's record is added to the RNRTMNT table, and therefore will not be picked up again for 90 days. However, FAH does continuously update RNASLy afterword, but doesn't place a subsequent 7-day hold before federal aid is disbursed. Please note that we had the most recent NSLDS information for the student in question on RNASLy prior to disbursing federal aid for the spring term.

Transfer monitoring is run one month before disbursements at the beginning of each term, run again a week before disbursements, and throughout the term.

Corrective Action Plan 2022:

The University has made the decision not to process FAH files before we run the initial transfer monitoring process for the term. We will continue to utilize the existing corrective action plan as noted below.

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(s): August 2022

Responsible Person: Lisa Allison

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**
Initial Year Written: **2021**
Status: **Implemented**

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

The University of Texas 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:

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
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

UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON

2021-104 (Continued)

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
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.

Corrective Action:

Corrective action was taken.

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
Initial Year Written:	2021
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; 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.

UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO

2021-105 (Continued)

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

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
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	Ageing Research	R37 AG10486	January 1, 1999, to December 31, 2002
93.866	Ageing 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 2021:

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

Corrective Action Plan 2021:

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.

Views of Responsible Officials 2022:

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

Corrective Action Plan 2022:

Equipment:

UT Health- San Antonio's Property Control group will further continue to emphasize the importance of updating equipment locations. Property Control will continue to work with department inventory contacts to ensure asset record information is kept current with changes throughout the year. The Property Control Office will implement a spot audit asset review process subsequent to the annual inventory for departments with federally funded assets. We continue to commit to improve and strengthen controls over inventory management.

2021-105 (Continued)

Equipment Disposition:

The university's Executive Committee has reviewed and approved the policy updates designed and proposed by our Property Control section for strengthening controls of disposed assets. Effective December 2022, the institution has updated the Handbook of Operating Procedures policy to incorporate the Property Deletion Request process related to retired facilities. The modified policy includes disposition guidance and a special form when a multi-department mass deletion request is required for efficiency.

Implementation Date(s): May 2023

Responsible Person: Yvette Martinez

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**
Initial Year Written: **2021**
Status: **Implemented**

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.

Corrective Action:

Corrective action was taken.

2021-107 Equipment and Real Property Management

Federal Program Title:	Research and Development Cluster
Federal Agencies:	U.S. Department of Defense, U.S. Department of Veterans Affairs, 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:	2018-119
Initial Year Written:	2018
Status:	Partially Implemented

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

The University of Texas 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.

UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER

2021-107 (Continued)

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

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
12.420	Military Medical Research and Development	W81XWH-04-1-0142 05	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

UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER

2021-107 **(Continued)**

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
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 2021:

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 2021:

- *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.*

2021-107 (Continued)

Views of Responsible Officials 2022:

The Cancer Center agrees that accurate property records must be maintained for equipment acquired with federal funds. We also acknowledge that as some of the serial numbers captured is done manually there is a potential for error in keying data.

Corrective Action Plan 2022:

- *The Cancer Center will continue to work with Materials Management for when assets are received and General Accounting – Asset Control for when assets are tagged on the importance of capturing correct asset information.*
- *The Cancer Center continues to emphasize via bi-annual communication to Property Administrators/Officers the importance of capturing/updating asset information such as location and serial numbers. This emphasis will also be made at the beginning of the annual inventory process.*

Implementation Date(s): March 2023

Responsible Person: Freddy Garcia

University of Texas Medical Branch at Galveston
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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**
Initial Year Written: **2018**
Status: **Partially Implemented**

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

The University of Texas 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:

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
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 2021:

Management agrees with the auditor's recommendation.

Corrective Action Plan 2021:

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.

Views of Responsible Officials 2022:

Management agrees with the auditors' recommendation.

Corrective Action Plan 2022:

UTMB provided additional guidance in its annual inventory message to all asset custodians to ensure all asset information is correct (location, serial number, and description) while performing the annual audit.

Implementation Date(s): October 2022

Responsible Person: Mike Linton

**STATE OF TEXAS
CORRECTIVE ACTION PLAN – CLA
YEAR ENDED AUGUST 31, 2022**

Section III – Corrective Action Plan – CLA

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.



Texas Department of Family and Protective Services

Commissioner
Stephanie Muth

Activities Allowed or Unallowed, Allowable Costs/Cost Principles – Indirect Costs

Reference No. 2022-001

Views of Responsible Officials:

Management agrees with the finding.

Corrective Action Plan:

Management will strengthen agency's existing internal controls over the review of project IDs to ensure all approvals are obtained on the project allocation percentage forms.

Implementation Date: May 31, 2023

Responsible Person: Maura Flores

Eligibility – EA Application/Determination

Reference No. 2022-002

Views of Responsible Officials:

Although these questions can currently be answered by reviewing the Investigation Report for the participant to show that the participant was eligible. DFPS acknowledges and agrees with the finding two of the three EA questions regarding a participant do not show currently answered.

DFPS acknowledges and agrees with the finding regarding the incorrect documentation of income for two of the participants.

Corrective Action Plan:

DFPS will ensure that INV/AR staff receive ongoing communication/training regarding EA and how to correctly document and record income within the IMPACT. DFPS will update the current EA policy and publishing a new resource guide for staff. DFPS staff will be provided training, tip sheets and ongoing support regarding the new policy and resource guide. The policy will be published by April 1, 2023. DFPS will continue to strengthen our internal quality assurance review of cases eligible for EA to ensure that INV/AR staff are complying with federal guidelines and internal policies. DFPS has submitted an IT ticket request to resolve the

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condition for the participant that had the incorrect income range of \$0-\$10,000 selected to the correct income range of \$20,550 to 40,549 to align with the investigation report. The participant remains eligible for assistance regardless as the family unit makes less than \$63,000.

CPI will initiate a request for an IT project to conduct analysis of any limitations with verifying Emergency Assistance eligibility in the IMPACT system regarding why two of the three EA statements now show not answered. DFPS staff will be researching the issue to determine next steps by 2nd quarter FY 2024.

Implementation Date: Ongoing communication – will vary, first communication by April 1, 2023; IMPACT research January 31, 2024

Responsible Person: Jerome Green

Eligibility – PEA
Reference No. 2022-002

Views of Responsible Officials:

This is not a regular DFPS payment, therefore there is not an existing automatic process to disburse payments. As a result, a process was developed by which qualifying children were captured and paid through a batch process. It appears that the subject children were mistakenly captured twice for the 75U payment.

DFPS's TANF School Allowance was a one-time allocation of COVID funding for the school allowance effort. The allocation allowed for two (2) disbursements of \$250 per child in a kinship home. Because it is a one-time allocation, there currently is no future plan of a second TANF School Allowance allocation.

Corrective Action Plan:

DFPS uses an established recoupment process to address overpayments. A Kinship Development Worker writes a letter to the kinship caregiver regarding the overpayment and details the steps needed to return funds. This letter is also sent to accounting for follow up.

DFPS maintains a proactive approach to strengthening/enhancing IMPACT limitations to ensure accurate data is maintained for accurate payments/disbursements through continuous program improvement.

Implementation Date: On January 13, 2023 - staff initiated the above described recoupment process to recoup the second payment for the subject children.

Responsible Person: Debbie Bouldin

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Reporting – ACF-196R Expenditure Misclassifications
Reference No. 2022-003

Views of Responsible Officials:

Management agrees with the finding.

Corrective Action Plan:

DFPS will revise its policies and procedures related to the ACF-196R report review process to ensure all expenditure amounts are being properly classified.

Implementation Date: May 31, 2023

Responsible Person: Maura Flores

T TEXAS DEPARTMENT OF PUBLIC SAFETY

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2022 – 004 Period of Performance

Federal Agency: U.S. Department of Homeland Security
Federal Program Title: Homeland Security Grant Program (HSGP)
ALN: 97.067

Recommendation: DPS should enhance and/or modify existing controls (both manual and automated) to ensure that costs are not charged to a project unless (1) the service dates fall within the period of performance stated in the SOGA, and (2) the costs have been paid prior to the liquidation period end date.

Views of responsible officials: *The Department of Public Safety acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Department of Public Safety will work to develop and implement corrective action to further improve the processes.*

Corrective action plan: *DPS will update the profile setup process in CAPPs to ensure the Service/Receipt Date Indicator box is checked in CAPPs on all profile setups relating to Grants. DPS Grants staff will receive training on how to fill out a Profile Setup Form to ensure the Service/Receipt Date Indicator Box is checked at the time the project is setup in CAPPs. The Grants staff will run a monthly report from CAPPs to see if all active projects have the service date indicator box checked.*

Implementation dates: *March 1, 2023*

Responsible persons: *Grants Manager
Deputy Administrator, Financial Reporting*

2022 – 005 Reporting – SF-425 Federal Financial Reports

Federal Agency: U.S. Department of Homeland Security
Federal Program Title: Homeland Security Grant Program (HSGP)
ALN: 97.067

Recommendation: We recommend management revise its internal controls to reconcile expenditures reported on federal reports to federal expenditures in the general ledger rather than federal revenue to account for in-kind expenditures.

Views of responsible officials: *The Department of Public Safety acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Department of Public Safety will work to develop and implement corrective action to further improve the processes.*

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DALE WAINWRIGHT

Corrective action plan: *DPS will ensure booking of year-end accruals for all outstanding expenses for the Homeland Security Grant Program according to the Financial Reporting Requirements established by the Comptroller of Public Accounts.*

Implementation dates: *September 1, 2023*

Responsible persons: *Grants Manager
Deputy Administrator, Financial Reporting*



Department of State Health Services

Finding 2022-006

Allowable Costs/Activities Allowed

Condition:

During our testing, we selected 60 expenditures, totaling \$31,017,511, incurred during the fiscal year to validate allowability with the grant award. We noted that ten out of the 60 samples, totaling \$648,086 were not for goods or services allowed by the grant award.

Recommendation:

DSHS should enhance controls related to the review of expenditures for compliance with allowable costs and activities unallowed requirements to ensure unallowed costs are not charged to the grant.

Views of Responsible Officials:

During the COVID-19 pandemic, there was a surge of COVID-19 cases in hospitals throughout the State of Texas and an immediate and emergent need to serve Texans. DSHS previously identified the need to ensure costs are allowable and align with required parameters. To strengthen requirements, DSHS will address through policy revision.

Corrective Action Plan:

To strengthen requirements related to unique disaster funding, DSHS will amend DSHS Policy AA-3301: Monitoring and Management of the Operating Budget to establish roles and responsibilities for ensuring expenditures are reviewed and within grant parameters. We anticipate policy revisions to be drafted by July, 31, 2023

Implementation Date: 07/31/2023

Responsible Person: Chief Financial Officer

Bhakti Patel
[Date]
2

Finding 2022-007 Period of Performance

Condition:

The Department of State Health Service received a grant award for SLFRF funds on February 28, 2022. Audit procedures performed included a sample of ten transactions totaling \$817,008 posted to the general ledger with service dates prior to April 2, 2021. For three samples, we noted expenditures totaling \$348,874 that were incurred prior to March 3, 2021.

Recommendation:

We recommend DSHS add an additional process to review the underlying service dates for invoices near the beginning and end dates of the period of performance to ensure costs incurred outside of this period are not charged to the federal award.

Views of Responsible Officials:

During the COVID-19 pandemic, there was a surge of COVID-19 cases in hospitals throughout the State of Texas and an immediate and emergent need to serve Texans. DSHS previously identified the need to ensure costs are allowable and align with required parameters. To strengthen requirements, DSHS will address through policy revision.

Corrective Action Plan:

To strengthen requirements related to unique disaster funding, DSHS will amend DSHS Policy AA-3301: Monitoring and Management of the Operating Budget to establish roles and responsibilities for ensuring expenditures are reviewed and within grant parameters. We anticipate policy revisions to be drafted by July, 31, 2023

Implementation Date: 07/31/2023

Responsible Person: Chief Financial Officer

Bhakti Patel
[Date]
3

Finding 2022-008 Reporting – FFATA Subawards

Condition:

In conjunction with the Finance Team within the Contract Management Section (CMS), the FFATA Coordinator coordinates the FFATA reporting process for all required submissions at the Department of State Health Services (DSHS). On a monthly basis, the DSHS FFATA Coordinator identifies FFATA subawards of \$30,000 or more. Information for all relevant data elements is documented on the Data Validation Checklist and reviewed and approved by the FFATA Coordinator prior to being submitted to the CMS Finance Team to enter into FSRS by the end of the subsequent month.

During our testing, we noted that there was no evidence of review on the Data Validation Checklist by the FFATA Coordinator for three of the four monthly submissions selected for testing during the fiscal year.

Additionally, we noted the following instances of noncompliance:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
5	0	4	0	4
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$1,081,957	\$0	\$512,500	\$0	\$512,500

Recommendation:

DSHS should enhance FFATA policies and procedures including the current controls in place to formally document the verification FFATA reports for completeness and accuracy prior to submission. DSHS should also maintain all relevant documentation which supports the key data elements reported.

Views of Responsible Officials:

DSHS implemented a new procedure and a FFATA checklist to include controls and to formally document verification of FFATA reports for completeness and accuracy on March 1, 2022. The records reviewed under this audit were submitted prior to the implementation of the procedure and checklist. The Contract Management Section has fully implemented this recommendation and agree that this is a finding for FY22 based on the overlap in fiscal years and is based solely on timing

Bhakti Patel
[Date]
4

Corrective Action Plan:

DSHS will continue to utilize the updated procedure and FFATA checklist that was implemented on March 1, 2022 to ensure the verification of FFATA reports are formally documented prior to submission. DSHS will continue to maintain all relevant documentation to support that the key data elements were reported within the required timeframes.

Implementation Date: March 1, 2022

Responsible Person: FFATA Coordinator



HEALTH AND HUMAN SERVICES COMMISSION

**Finding 2022-009 Allowable Costs/ Cost Principles – Information
Technology – Password Configuration**

Recommendation: We recommend that HHSC update password configurations for TIERS to be compliant with its internal policies.

Views of responsible officials: Agree

Corrective action plan: Texas Integrated Eligibility Redesign System (TIERS) - In order to bring password settings into compliance with the HHSC Information Security (IS) Security Policy, the TIERS Operations team released tool/method (113.0) successfully into production without any adverse impact. This release was completed on 09/24/2022 and contained the security requirements to restrict minimum allowed password changes from zero (unlimited) to one meaning users are allowed "only" one password change a day. This was verified by CliftonLarsonAllen LLP (CLA) auditors on 12/21/22. Screenshots were also provided to CLA auditors.

Implementation date: September 24, 2022

Responsible Persons: Director, Information Technology (IT) Infrastructure Services

Finding 2022-010 **Allowable Costs/Cost Principles – Cost Allocation Plan**

Recommendation: HHSC should enhance existing reallocation procedures to include an additional review to ensure that the percentages in the entry made in CAPPS match the percentages in the calculation spreadsheet.

Views of responsible officials: The Texas Health and Human Services Commission (HHSC) acknowledges and agrees with the finding.

The issues are primarily associated with a non-automated process to compare entered calculations into Centralized Accounting and Payroll/Personnel System (CAPPS) Financials. These issues are the result of manual errors and formula errors.

Corrective action plan: The formula error was identified, corrected and reallocations are now correct. Also, the outdated reallocation journal tool is no longer used. The new journal reallocation tool includes edits to identify discrepancies before a reallocation journal is posted.

As an additional verification step, which began with March 2022 reallocations, a new verification report (Fund Source Allocation Compare Report) is run that compares the date the factor was updated to the date the reallocation journal was entered to ensure no changes have been made to the factor.

HHSC Accounting will work with Chief Financial Officer (CFO) Operation Support to establish an automated process to strengthen existing verifications.

Implementation dates: August 31, 2023

Responsible persons: Director, Funds Management

Finding 2022-011 Earmarking

Recommendation: We recommend that HHSC update the parameters used in the TIERS benefit payment query to ensure it is pulling the accurate benefit payment fields in TIERS in order to assess compliance with earmarking requirements.

Views of responsible officials: We agree with this finding and appreciate the audit team bringing this issue to our attention. This issue was discovered and communicated to us late in the audit process. As such, we have not had enough time to ensure we understand the root cause of the errors and have no assurance the cause lies in the query being used.

Corrective action plan: The Office of Data Analytics and Performance (DAP) will continue to work with IT - Social Services Applications (IT SSA) to determine the root cause of the errors. Once that has been established, corrective action will be implemented to correct that root cause. After corrections are made, DAP will continue to work with IT SSA to ensure the corrective action has eliminated the errors.

Implementation dates: August 31, 2024

Responsible persons: Director, Strategic Decision Support
Director, DAP Aging & Disability

Finding 2022-012 Reporting – ACF-196R Expenditure Misclassifications

Recommendation: HHSC should revise its policies and procedures related to the ACF-196R report review process to ensure all expenditure amounts are being properly classified. Additionally, we recommend HHSC provide adequate training and oversight and establish formal processes on preparing the ACF 196R report to other state agencies in order to ensure the information submitted to the ACF is accurate.

Views of responsible officials: The Texas Health and Human Services Commission (HHSC) acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, HHSC has developed and implemented corrective action to further improve the processes.

Corrective action plan: HHSC Accounting has implemented the reporting of Early Childhood Intervention (ECI) expenditures on Line 16 of the Administration for Children and Families (ACF) 196R. The HHSC Accounting policies and procedures related to the ACF 196R were revised and corrected for all open years.

Implementation dates: August 31, 2022

Responsible persons: Manager, State and Federal Reporting

Finding 2022-013 **Reporting – FFATA Subawards**

Recommendation: HHSC should establish processes to ensure that all subawards are identified and submitted in FSRS as required. Additionally, HHSC should enhance existing controls related to the verification of key elements prior to submission.

Views of responsible officials: Accepted.

Corrective action plan: In December 2022, the Federal Funds Office (FFO) identified all prime awards with a potential subaward action date of 10/1/2021 or later. FFO is in the process of determining which of these have issued subawards for which no Federal Funding Accountability and Transparency Act (FFATA) reporting has been received from the program areas. In addition, FFO has revised the subaward reporting templates for programs. The goal of the revised templates is to 1) clearly state instructions for the information requested and 2) delineate between a) earlier subawards that are being reported late and b) subawards that fall into the current reporting period. These changes will assist FFO in maintaining current reporting and bringing all past due reporting up to date. The goal is to have all past due subawards from 10/1/2021 forward submitted to FFATA Subaward Reporting System (FSRS) by 12/31/2023.

Implementation dates: December 1, 2022

Responsible persons: Director, Federal Funds

Finding 2022-014 **Special Tests and Provisions – Provider Eligibility – Lack of Documentation**

Recommendation: HHSC should implement controls to ensure:

- Documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater in accordance with 2 CFR 200.334.
- Provider licenses are verified during enrollment.
- Providers are re-enrolled at least once every five years.
- Provider agreements are obtained, and the proper disclosures are made.
- Providers are categorized according to risk level and pre- and post-enrollment site visits are conducted as required for those deemed moderate or high risk.
- Relevant federal databases are checked during initial enrollment and at least monthly for all providers currently enrolled in Medicaid.

Views of responsible officials: Agree.

Corrective action plan:

In December 2021, HHSC implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information). HHSC is confident that as the LTC providers are enrolled and re-validated through PEMS, the errors for documentation will be corrected. The LTC process will mirror the sampled acute care providers which were found to be 100 percent compliant during this review, further supporting that the process is working.

Implementation dates: December 2021

Responsible persons: Deputy Associate Commissioner, Operations Management

Finding 2022-015 Special Tests and Provisions – Medical Loss Ratio (MLR) – Missing Data Elements

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. 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 Medical Loss Ratio (MLR) percentage.

Corrective action plan: HHSC – Medicaid and CHIP Services - FRAC identified the missing requirements and updated the MLR report template and instructions in August 2022.

Unfortunately, work was not completed in time for the Managed Care Organizations (MCO) to use the new template for reports submitted in August 2022. MCOs will use the new template with reports submitted in August 2023.

Implementation dates: Fully Implemented August 2022.

Responsible persons: Director, Medicaid and CHIP Services - FRAC



STATE OF TEXAS
OFFICE OF THE GOVERNOR

February 17, 2023

CliftonLarsonAllen LLP
6501 Americas Parkway NE, Suite 500
Albuquerque, NM 87110

RE: Finding Number 2022 – 016, Reporting – FFATA Subawards

Views of responsible officials: The Office of the Governor (OOG) management agrees with the finding that the May 2022 Federal Funding Accountability and Transparency Act (FFATA) report was submitted on June 7, 2022, which is 7 days after the May 31, 2022 due date.

Corrective action plan: The OOG's Public Safety Office (PSO) Performance and Records Coordinator staff position, which is the position responsible for submitting the FFATA reports into the federal reporting system, was vacant at the time the May 2022 report was due. This position is now filled and PSO updated the written policy and procedure to include additional staff positions that will prepare the FFATA report in the event the Coordinator is unavailable. In addition, the FFATA policy has been updated to include dates by which certain steps in the process should be met. See excerpt from revised PSO Policy 5.40 FFATA:

“FFATA Reports are prepared by the Grants Administration Performance and Records Coordinator and will be reviewed by the appropriate Program Manager(s). The Grants Administration Director will review and approve reports prior to submission in the FFATA Subaward Reporting System (FSRS). In the event the Performance and Records Coordinator is not available to prepare the FFATA reports, either the Grants Administration Business Operations Specialist or the Grants Administration Compliance and Operations Administrator will prepare and route the reports for review.

On or about the 5th day of the month in which the report is due, the Performance and Records Coordinator, or backup, will pull new award data and grant adjustment data from eGrants. On or about the 10th day of the month in which the report is due, the Records and Performance Coordinator, or backup, will route the report to the appropriate Program Manager(s) for review. On or about the 15th day of the month the report will be routed to the Grants Administration Director for review and approval. Monthly reports will be prepared and submitted at <https://www.fsrs.gov/> no later than the last day of the current month for awards made during the prior month.”

Implementation dates: The vacant Performance and Records Coordinator position was filled in July 2022. The FFATA policy was updated February 3, 2023.

POST OFFICE BOX 12428 AUSTIN, TEXAS 78711 512-463-2000 (VOICE) DIAL 7-1-1 FOR RELAY SERVICES

February 17, 2023
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Responsible persons: Zach Lohbauer, Performance and Records Coordinator
Angie Martin, Director of Grants Administration

If you have additional questions, please contact me at 512-936-2160 or Aimee Snoddy, Executive Director of the Public Safety Office, at 512-463-6789.

Sincerely,



Jordan Hale
Deputy Chief of Staff
Office of Governor Greg Abbott

cc: Theresa Boland, Director of Financial Services
Aimee Snoddy, Executive Director Public Safety Office
Marios Parpounas, Internal Auditor

Jon Niermann, *Chairman*
Emily Lindley, *Commissioner*
Bobby Janecka, *Commissioner*
Erin E. Chancellor, *Interim Executive Director*



TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

February 14, 2023

2022 – 017 Allowable Costs/ Cost Principles, Cash Management, Period of Performance, Procurement, Suspension and Debarment – Information Technology – User Access

Views of responsible officials: The four IDs referenced in this finding did not have access to the BAMS application; the BAMS application is only accessible to agency staff with Oracle database user accounts. The report listing these IDs was from the application's record of roles. Access to BAMS was terminated when the users' database accounts were removed.

Corrective action plan: TCEQ will continue to enforce system access removals in accordance with the TCEQ Access Control Policy; and staff will be provided refresher training on the access control policy's requirements. Note: The agency will be retiring the BAMS application after transferring to the Centralized Accounting and Payroll/Personnel System (CAPPS) in September of 2023.

Implementation date: 3/28/2023 for refresher training to staff. CAPPS: 9/1/23.

Responsible Persons: Lynn Varian, Deputy Director of Information Resources Division

2022 – 018 Allowable Costs/Activities Allowed - Payroll

Views of responsible officials: Federally funded and site-specific employees are required to record their time accurately and to charge to grants correctly. Supervisors are required to implement the quality control measures necessary to ensure that salaries and wages are based on records that accurately reflect the work performed.

Corrective action plan: TCEQ will provide refresher training to staff and supervisors and review its standard operating procedures to ensure that staff record time and charge to grants accurately, and that calculated allocations of staff time are accurate. The overall objective will be to ensure that salaries and wages are based on records that correctly reflect the work performed.

Implementation dates: 03/01/2023

Responsible persons: Yolanda Davis, Deputy Director of Financial Administration Division

2022 – 019 Period of Performance

Views of responsible officials: The Federal Funds Section of the Budget and Planning Division maintains a Federal Funds Instruction Guide which outlines Close Out Items in Chapter 14. Those items are required when closing out a grant. This chapter does not specifically reference when Program Cost Accounts (PCAs) should be inactivated.

Corrective action plan: The Federal Funds Instruction Guide will be revised to require that PCAs associated with closed grants are inactivated by the end of the approved close-out period. Budget and Planning management will discuss the revised guidance with staff to ensure proper implementation. TCEQ will implement the Centralized Accounting and Payroll/Personnel System (CAPPS) in September of 2023; grant numbers will include beginning and ending dates at the time the grant is created and will not require inactivation. TCEQ will ensure thorough documentation of its internal controls and the associated staff roles and responsibilities and will conduct periodic reviews of its controls.

Implementation date: 4/11/2023 for update of the Federal Funds Instruction Guide and training staff. CAPPS: 9/1/23.

Responsible Persons: TBD, Federal Funds Section Manager
Stephanie Robinson, Assistant Deputy Director of Budget and Planning Division
Jené Bearse, Deputy Director of Budget and Planning Division



TEXAS DEPARTMENT OF AGRICULTURE
COMMISSIONER SID MILLER

**2022 – 020 Cash Management, Eligibility, Special Tests and Provisions- Accountability for USDA
Foods – Information Technology – Vendor Management**

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

Corrective action plan: *TDA maintains an internal policy that requires SOC reports to be reviewed annually and document complementary user entity controls included in each SOC report. TDA's contract with Colyar LLC requires the vendor to produce a SOC report annually. The vendor was late in providing the SOC report as a 2022 contract deliverable. TDA took actions to ensure vendor accountability for submitting the late contract deliverable and the vendor was required to complete a corrective action plan. TDA will review and assess the SOC report as soon as it is delivered by the vendor to ensure CLA's recommendations can be followed and will consider additional procedures to ensure internal controls are assessed in the absence of a SOC report.*

Implementation dates: *June 2023*

Responsible persons: *Chief Information Officer and the Director for Food and Nutrition Program Support*



TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

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Greg Abbott
GOVERNOR

BOARD MEMBERS
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Ajay Thomas, *Member*

Finding 2022-021: Allowable Activities/ Costs, Cash Management, Eligibility, Earmarking, Period of Performance, Reporting, Subrecipient Monitoring, and Special Tests and Provisions, Reporting – Information Technology – User Access

Views of responsible officials: Management acknowledges the recommendation and will update its current policies to better define terms and processes which will clarify its intent to document compliance.

Corrective action plan: Although the Department performed a partial review of service accounts during the review period and has current policies in place, a review and update of its policies will ensure the completeness and timeliness of future reviews and allow for improved documentation. Management intends to implement a list of all applicable systems to be reviewed, an associated scheduled timeline and allow for the documentation of its review and approval.

SOP 1264.03 which is the policy that management intended to address the review of service accounts will be revised to better define the systems that are to be reviewed. In the SOP, the term “System accounts” was intended to include all accounts not directly assigned to an employee, which are required for the functionality of TDHCA Information Technology (IT) systems. “System accounts” could be used synonymously with the term “Service accounts” and the agency will modify the policy to specifically refer to service accounts.

Implementation date: August 2023

Responsible Persons: Director of Information Systems



Finding 2022-022: 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 January 26, 2023, 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.

Eligibility errors are expected in all programs, and TRR has developed different processes to address errors when identified. For these particular cases, TRR management requested the vendor take corrective action for each case as applicable (e.g., by requesting a return of funds for overpayment or by requesting additional information from applicants).

Implementation dates: January 26, 2023

Responsible persons: Danny Shea, TRR Senior Program Manager

Finding 2022-023: Reporting

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

Corrective action plan:

- For Source Data, the program has developed policies and procedures to document source data.
- For Cumulative Calculations, auditors specifically requested from TDHCA reports submitted to the Treasury from different periods to specifically be able to calculate cumulative figures for obligations and expenditures. TDHCA explained that the methodology the Treasury has requested for grantees to use will not allow the quarterly obligations and expenditures reported to be summed to equal the current cumulative amount due to adjustments for recaptured funds. This is an unavoidable reality of the Emergency Rental Assistance (ERA) program and federal reporting system and can only be rectified in the final report to Treasury.

Certain aspects of the Treasury’s design of the program, most significantly the recapture of funds from beneficiaries, can cause the draw/transaction data for a given period, e.g. Q3 2022, to change after that quarter is complete. Per Treasury guidance, TDHCA will be able to resubmit expenditure and obligation figures for each quarter in the final report.

For the December 2021 ERA 1 Monthly Compliance Report and November 2021 ERA 2 Monthly Compliance Report, the total number of households served were off by 0.4% and 0.05% due to inadvertently including households who were initially served but later had all of the funds recaptured and therefore should have been excluded. TDHCA has updated internal procedures for calculating these reports to ensure these are excluded from future reports.

Implementation dates: Implemented as of February 8, 2023

Responsible persons: David Johnson, Project Manager – Process Mgmt. /Data Analytics

Finding 2022-024: Reporting

Views of responsible officials: Management concurs with the control deficiency.

Corrective action plan:

- For FFATA, Community Affairs Division (CAD) is currently updating Standard Operating Procedure (SOP) to include two review and approval processes that will take place prior to the submission in the FSFR system. The two additional review and approval process will be performed by the Team Lead, Laura White in CAD and Elizabeth Yevich, Director of Housing Resource Center (HRC). The two additional reviews will strengthen the process to ensure accurate and timely submission of monthly FFATA reporting.
- For Annual Financial Report, CAD is currently working with the Information System Division (IS) to correct issues identified in the data pulls to the summary sheets used for the submission of the Annual Report. CAD has identified that these issues emerged when federal funding sources began requesting data by individual grants. In order to address the identified issues, CAD and IS will continue to correct and test the data queries and formulas to ensure accurate reporting is achieved.

Implementation dates:

- For FFATA, March 2023
- For Annual Financial Report, August 2023

Responsible persons:

- For FFATA, Director of Housing Resource Center and Team Leader of Community Affairs.
- For Annual Financial Report, Manager of Fiscal & Reporting and Team Leader of Community Affairs.

Finding 2022-025: Special Tests and Provisions Testing – ERA Funds Reallocation

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

Corrective action plan: Program management adopted policies and procedures to ensure supporting documentation for federal submissions are maintained, including any reconciling calculations or adjustments to support information.

Implementation dates: Implemented as of February 8, 2023

Responsible persons: Mariana Salazar, Texas Rent Relief Director

Texas Workforce Commission

A Member of Texas Workforce Solutions

Bryan Daniel, Chairman
Commissioner Representing
the Public

Aaron Demerson
Commissioner Representing
Employers

Alberto Trevino, III
Commissioner Representing
Labor

Edward Serna
Executive Director

2022 – 026 Allowable Costs/ Cost Principles, Eligibility, Reporting, Special Tests and Provisions – Information Technology – User Access

Views of responsible officials: For the annual UI access review, TWC agrees we need to perform annual reviews of user access. In 2022, TWC shifted our annual access reviews from what was then a manual process, usually documented on paper, to an improved process embedded in our Peoplesoft HR system called Centralized Accounting and Payroll/Personnel System (CAPPS). The new CAPPS Systems Access Privileges Certification provides a centralized place to track pending and completed access reviews to TWC systems. Since this was the first year the new process was used, there was some confusion by reviewers, which we believe led to some incomplete reviews and lack of monitoring this effort to completion.

TWC acknowledges that two IT staff inappropriately had system access to both make code changes and promote changes to production. Although business processes, assigned job duties and staffs' skill sets limited them to using only one role or the other, they did have both accesses assigned in the system. Both named employees are no longer with the agency.

Corrective action plan: For the annual UI access review, TWC will monitor the annual CAPPS Systems Access Privileges Certification in CAPPS to ensure timely completion. For the code developer/promoter system roles, IT will implement a new quarterly review of developer roles to ensure no staff member has both roles assigned to ensure separation of duties in the system roles. We are also looking at potential technical solutions that would automate and prevent staff being assigned certain roles based on separation of duties.

Implementation date: 2/28/2023

Responsible Persons: Heather Hall, CIO

2022 – 027 Reporting – ACF-196R and ACF-204 Reports – Inaccurate Reporting

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

Corrective action plan: TWC has already reviewed all ACF-196R and ACF-204 Report queries and made the appropriate criteria modifications to appropriately reflect and report Agency activities. The query review and modifications were completed in October 2022, and subsequent Federal Financial Reports, for active TWC grants, were modified to reflect accurate cumulative activities.

Implementation dates: 10/31/2022

Responsible persons: Teri Goodwin, Financial Reporting Manager

2022 – 028 Reporting – FFATA Subawards

Views of responsible officials: The Texas Workforce Commission acknowledges and agrees with the finding.

Corrective action plan: The Texas Workforce Commission will initiate a formal and documented review procedure to ensure that FFATA reports are submitted timely.

Implementation dates: 3/1/2023

Responsible persons: Teri Goodwin, Financial Reporting Manager

2022 – 029 Special Tests and Provisions – Fraud Detection and Repayment Configuration

Views of responsible officials: The Texas Workforce Commission (TWC) acknowledges and agrees with the finding and concurs with the recommendation. The TWC's Division of Fraud Deterrence and Compliance Monitoring's Office of Investigation (FDCM/OI) oversees all matters related to fraud, waste, and abuse with respect to Federal programs the TWC passes to its subrecipients, primarily the 28 local workforce development boards (Board). This includes the subsidized childcare program provided for in the above-cited Federal awards. FDCM/OI has historically maintained rigorous internal controls to address fraud in all programs. However, during the COVID-19 pandemic, FDCM/OI was inundated with unprecedented ID fraud claims investigations associated to the CARES Act unemployment compensation (UC) programs. During the scope of this audit, the majority of FDCM/OI's investigator resources were deployed to address UC ID fraud matters. FDCM/OI relied on the TWC's Subrecipient Monitoring Department (SRM) to test Board compliance with respect to childcare improper payment reporting and recoupment. Historically, this is an area in which SRM monitors are not subject-matter experts. FDCM/OI is now in a position to devote more investigator resources to this area.

Corrective action plan: FDCM/OI investigators will review PIRTS reports on a regularly scheduled basis to ensure that Boards are uploading all required documentation related to childcare improper payments and taking collection efforts. The PIRTS system is in the process of being updated and is currently undergoing User Acceptance Testing. The updated system should allow for more robust reporting and controls. Additionally, FDCM/OI will provide more robust training and retraining to Boards that fall out of compliance. FDCM/OI will also develop an escalation policy in cases where Boards are not responsive to investigators' requests for status updates or document uploads into PIRTS. FDCM/OI investigators will ensure that SRM monitors are fully briefed on childcare improper payment cases at a Board as part of SRM's annual monitoring review of the Board. Finally, FDCM/OI will ensure that all relevant controlling documents, e.g. Workforce Development Letter 21-16, Change 3 and its attached Child Care Fact-Finder's Desk Aid; and the TWC's Child Care Services Guide are updated to incorporate these new procedures.

Implementation date: 6/1/2023

Responsible Persons: Jason Stalinsky, Deputy Division Director, Division of Fraud Deterrence and Compliance Monitoring.

**STATE OF TEXAS
CORRECTIVE ACTION PLAN – OTHER AUDITORS
YEAR ENDED AUGUST 31, 2022**

Section III – Corrective Action Plan – Other Auditors

**Activities Allowed or Unallowed
Allowable Costs/Cost Principles
Reporting**

**Federal Program Title: Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution,
Cross-cutting**

Views of Responsible Officials 2022:

The Cancer Center acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Cancer Center will work to develop and implement corrective action to mitigate further issues.

Corrective Action Plan 2022:

- The Cancer Center will establish the following processes to enhance security procedures surrounding user access:
 - IT personnel at the Cancer Center will review server admin groups on an annual basis per existing policies and procedures
 - Annual reviews will coincide with the Cancer Center's fiscal year start every September as part of our existing GRC reviews
 - During the year, automated notifications will be setup to alert the proper IT teams when server admin group changes occur during the year that need to be reviewed prior to the annual review
 - Outcomes from each annual review will be documented for historical reference as needed

- The finding concerning user access settings has been mitigated through the additional step to user profiles in the system. All admin group security access profiles are now in compliance with the Cancer Center's policies. No additional steps are necessary to mitigate this finding. The team will continue to monitor per policy.

Implementation Date: August 2023

Responsible Person: Craig Owen